BOARD OF DIRECTORS MEETING
December 4 2017 8:00 a.m.
David Lawrence Jr. Community Meeting Room
2555 Ponce de Leon Blvd, Suite 500, Coral Gables, FL 33134

I. Welcome & Introductions  Adrian Alfonso
   A. Roll Call

II. Approval of Minutes  Adrian Alfonso
   A. Motion to approve the October 2017 Board of Directors Meeting minutes. (pg. 4)

II. Chairman’s Report  Adrian Alfonso
   A. Board of Directors 2018 Meeting Schedule (pg. 15) *action Item*

III. Finance Committee Report (Consent Agenda)  Bob Eadie
   A. Resolution 12042017-01 (Approval of the Evaluation Committee’s recommendation to award contract for ITN#ELCMDM2017-07 (Office Supplies) to the selected vendors. Also, authorize the President and CEO to negotiate and execute contracts with the selected vendors. pg. 16) *action item*
   B. Resolution 12042017-02 (Approval of the Evaluation Committee’s recommendation to award contract for ITN#ELCMDM2017-08 (IT Equipment) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor. pg. 20) *action Item*
   C. Resolution 12042017-03 (Approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMDM2017-09 (Professional Development & Resources for Positive Adult/Child Interactions) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor. pg. 24) *action item*
   D. Resolution 12042017-04 (Approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMDM2017-10 (Payroll and Human Resources) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor. pg. 28) *action item*
   E. Resolution 12042017-05 (Approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMDM2017-11 (Cleaning/Janitorial Services) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor. pg. 32) *action item*
   F. Resolution 12042017-06 (Approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMDM2017-12 (Early Head Start Medical Services) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor. pg. 36) *action item*

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.
G. Resolution 12042017-07 (Authorize the President and CEO to request a Non-Federal Share Waiver from the U.S. Department of Health and Human Services for the Early Head Start Grant in the amount of $1,910,406.00 for Program Year II (08/01/2016 - 07/31/2017). pg. 40) *action item*

H. Resolution 12042017-08 (Authorize the President and CEO to request and use the carryover balance from the 04HP0007-02 program grant (year (2) two) to the 04HP0007-03 program grant (year (3) three).pg. 43) *action item*

I. Resolution 12042017-09 (Authorize the President and CEO to release a Request for Proposal (RFP) for External Auditing Services.pg. 46) *action item*

J. Resolution 12042017-10 (Authorize the President and CEO to negotiate, execute and receive funds for the Florida Child Care Executive Partnership (CCEP) Match Memorandum of Understanding (MOU) pg. 49) *action Item*

K. Slot Utilization
   i. Miami Dade County (pg. 52)
   ii. Monroe County (pg. 53)
   iii. EHS (pg. 54)
   iv. Title V/Refugee (pg. 55)

L. Early Head Start Credit Card Report (pg. 56)

IV. Provider Services Committee Meeting Report  
Rick Beasley

   A. Susana Paz Family Day Care Home (pg. 57)
   B. Room 2 Bloom (pg. 49)
   C. Discovery Montessori Academy (pg. 63)

V. Programs Committee Meeting/Health Services Advisory Committee Report  
Gladys Montes

   A. Self-Assessment Plan (pg. 64) *action item*
   B. Recruitment Plan (pg. 67) *action item*
   C. ELC Finance & Contracts Policy (pg. 77) *action item*

VI. Legislative Committee Meeting Report  
Alex Soto

   A. 2018 legislative Priorities
   B. Early Learning Bill (pg. 164)

VII. Strategic Planning Retreat Wrap-up (pg. 177)  
Raquel Diaz

VIII. EHS Improvements  
Henry Angelo

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IX. CEO Report

Evelio Torres

X. Public Comments

Adrian Alfonso

XI. Adjourn

Adrian Alfonso

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Board of Directors Meeting  
October 2, 2017; 8:00 a.m.  
David Lawrence Jr. Community Meeting Room

Board Attendees:  Adrian Alfonso; Rick Beasly; Russell Benford; Matthew Bruno; Heather Carruthers (via conference call); Loreen Chant (via conference call); Alan Eckstein (via conference call); Shaleen Fagundo (via conference call); Gilda Ferradaz; Philip Gassman (via conference call); James Haj; Abilio Rodriguez; Judy Schaechter; Gerald Schwartz; Alex Soto; Marisol Diaz; Davis Lawrence

Board Absentees: Theresa Axford; Bob Eadie; Galdys Montes

Staff Attendees: Evelio Torres (President/CEO); Angelo Parrino; Milton Silvera; Fred Hicks; Pamela Hollingsworth; Jose Hernandez; Sabrina Rodriguez; Diana Ragbeer; Tamara Garcia; Michelle Meilan; Lisney Badillo; Mercy Castilglione; Jackye Russell; Ileana Vallejo; Anabel Espinosa; Belkis Torres; Alex Sanchez

General Attendees: Bob de la Fuente (Board Counsel); Maurice Kemp

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 fifteen (15) voting members.
   ▪ A. Alfonso announced that R. Benford was resigning from the board and M. Kemp will be replacing him.
   ▪ A. Alfonso stated that since most of the Monroe County Board members were not able to attend this meeting. We will have the Strategic Plan updates at the December Board meeting.
   ▪ A. Alfonso reminded the board members that the November meeting is an Executive Committee meeting in Key West, call in information will be sent to everyone in case they would like to participate by phone.
   ▪ A. Alfonso recognized J. Russell for her dedication to the Early Learning Coalition as she has invested her efforts to the Coalition for 10 years

II. Approval of Minutes  
   Adrian Alfonso
   ▪ A. Alfonso called for the approval of the meeting minutes from October, 2017.
     o J. Schaechter moved to approve the minutes.
     o A. Rodriguez seconded the motion.
     o Motion was passed unanimously.
     o M. Diaz stated that she attempted to call in during the September Board meeting but the communication device failed, it will be marked as an excused absence.
III. Finance Committee Report

- Resolution 10202017-01 authorize the President and CEO to release a Request for Proposal for Early Head Start Coaching Services. Fiscal Impact: An approximate amount of $66,000.00 for fiscal year 2017-2018, which is subject to the availability of funding. Funding Source: U.S. Department of Health and Human Services, Administration for Children and Families
  - Motion to approve resolution by R. Benford.
  - Motion seconded by A. Rodriguez.
  - Motion was unanimously passed.

- A. Alfonso stated that the snapshots were reviewed and we continue to maintain zero children on the waitlist

- A. Alfonso stated that the EHS credit card expenditure report was included in your packet for board review.

- A. Alfonso stated that there was a surplus notification included in the packet that required board approval.
  - Motion to approve the surplus notification by R. Benford.
  - Motion seconded by A. Rodriguez.
  - Motion was unanimously passed.

IV. Executive Committee Report

- Resolution 09272017-01 authorize the President and CEO to negotiate, execute and receive funds from Save the Children to provide rapid relief for childcare providers of the Early Learning Coalition of Miami-Dade/Monroe who have experienced moderate damage from Hurricane Irma. Fiscal Impact: An approximate amount of $650,000.00 for fiscal year 2017-2018, which is subject to the availability of funding. Funding Source: Save the Children.
  - Motion to ratify resolution by J. Schaechter.
  - Motion seconded by A. Eckstein.
  - Motion was unanimously passed.

V. CEO Report/Presentations

- University of Miami/Healthy Caregivers, Healthy Children
  - Dr. Sarah E. Messiah/
  - Dr. Rudy Natale

- CEO Report
  - Evelio Torres

I. Public Comments

II. Adjourn
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<th>Name</th>
<th>July 11 (Executive Committee Meeting)</th>
<th>Aug. 7</th>
<th>Sept. 5 (Annual Meeting)</th>
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<th>Nov. 6 (Executive Committee Meeting)</th>
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**Legend**

- P = Present
- TP = Telephone
- A = Absent
- E = Excused
- Rep = Representative on behalf of

**Revision:** 6.26.17
Florida’s Office of Early Learning distributes $600 million a year using a decades-old methodology called “outdated and unexplained”

A lot has changed in Florida since 1999.

Demographics have shifted. Some counties have seen massive population growth, some have shrunk, others have gotten poorer while some got richer.

But one thing hasn’t changed — the portion each county gets from the state to help pay for early learning for poor children.

This year, more than $600 million in school readiness funding will go to 30 Early Learning Coalitions throughout the state. Those coalitions use the funds to pay day cares, preschools, churches and other child care providers. The money can be a shot in the arm for local economies, paying small businesses and helping poor parents work their way out of poverty.

But there is no explanation behind why each county gets what it gets.

Osceola County’s population of poor children has increased by 82 percent and Manatee County’s has gone up by 64 percent since 2005, while Madison County’s number of poor children has decreased by 5 percent, according to KidsCount, a comprehensive report on child well-being by the Annie E. Casey Foundation. But each county still gets the same slice of the pie they always have.

An attempt to distribute funds fairly in 2012 revealed that Miami-Dade was overfunded by millions, while the Early Learning Coalition of Southwest Florida — representing Collier, Lee, Hendry and Glades counties — had been shorted more than $10 million. Analyses done by the Office of Early Learning from 2008 to 2012 showed Sarasota County was consistently getting the short end of the stick.

**Fewer kids in state-funded child care**

Since 2005, Florida has seen a 19 percent drop in the number of children attending state-funded child care programs, according to data from the Office of Early Learning.

Manatee County’s numbers are down 8 percent, from 3,973 children in 2005-06 to 3,673 last year.

Sarasota County’s numbers are down by 21 percent, from 2,250 children in 2005-06 to 1,771 last year.
Funding shortages account for the lower numbers, said Rodney MacKinnon, director of the Office of Early Learning.

In 2011, an auditor called the Office of Early Learning’s method for distributing hundreds of millions of dollars “outdated and unexplained.” It was out of compliance with state law, which required the funding to be distributed based on equity for each county, the audit said.

Rather than fixing the methodology, lawmakers took over the dispersal of funds and rewrote the law, removing the words “based on equity” in 2013.

With such a large pot of cash and so many benefits tied to it, it would seem prudent to have a means of dispersing it fairly, says state Sen. Greg Steube, R-Sarasota.

“That doesn’t make a whole heck of a lotta sense to me,” he said.

He is not the only one perplexed by the current setup.

When asked what the current funding rates are based on, the state’s Office of Early Learning was candid.

“No one seems to really know,” OEL spokeswoman Cynthia Sucher said.

Sucher said the current distribution method was inherited when the agency began, and whatever methodology it is based on is long gone. She reached out to Matt Guse, who worked at the Office of Early Learning from 2008-2011. He was assistant director and briefly served as the interim agency head, but he said he didn’t know the origin of the allocations either.

“Unfortunately, I’m not sure anyone knows. I asked the question when I was at OEL and no one knew,” Guse wrote in an email.

Sucher dug deeper and said an employee in the budget office believes the funding allocations are derived from the total percentage of federal grants each county received at some unknown point before the Office of Early Learning existed.

That is what bothers Janet Kahn. Kahn, the executive director of the Early Learning Coalition of Sarasota County, said it isn’t just a matter of wanting more funding. She objects to the unexplained methodology and the politics keeping that methodology in place.

“It’s about equity. It’s not about, ‘Oh. I just want more money,”’ Kahn said. “It’s about how the money should be allocated fairly and with some assumption for determining how those funds are allocated.”
Pushing for equity

School Readiness funds are the result of the School Readiness Act in 1999, designed to provide early learning opportunities for children in need. It is a separate pot of money from voluntary pre-kindergarten funds, which was established through a change in the state constitution in 2002.

Steube said he is planning to file legislation during the upcoming legislative session requiring School Readiness funds to be distributed based on a commonsense formula, but he will be picking a fight with the biggest kid on the block.

Miami-Dade, with its 18 House representatives and six senators, has long been the beneficiary of the static funding distribution.

“You got a whole contingent in House members and senators that represent that area,” Steube said. “But that still doesn’t mean there should be an unfair way the money is distributed throughout the state.”

The last time legislators tried to create a need-based funding formula, Miami-Dade thwarted the efforts.

In the mid-2000s, the OEL had developed a funding formula based on the population of poor children, but for several years the agency requested the formula only be applied toward any new dollars. Paltry or no increases each year meant the bulk of funding continued to be dished out without regard for changing demographics.

Then came the 2011 audit that called out the “unexplained” methodology.

“To allow a demonstration of compliance with governing law, it is necessary that the basis for OEL’s School Readiness Program funding formula be documented and updated to reflect equity for each county,” the report stated.

Mel Jurado, then newly appointed director of the OEL, took the audit seriously. Appointed in July 2011, Jurado began working with coalition leaders to develop a formula that made sense. She rejected the argument that a formula should only be applied to new money.

“This is not consistent with the statute that requires funding for early learning be equitably distributed,” Jurado stated in an undated memo making a case for the money to be distributed based on demographics.

Jurado led an effort to develop a formula for the distribution of $547 million for the 2012-13 fiscal year. In June 2012 the OEL announced funding would be based
on the total number of children in poverty in each county, rather than the unchanging and unexplained allocations of years past.

The new formula revealed that a handful of coalitions were getting more than their fair share, and no one more than Miami-Dade.

The Miami-Dade Coalition would have lost $3.7 million immediately and $22.3 million over the next five years, according to news reports. Coalitions in Sarasota, Osceola and several other counties would have been the beneficiaries.

Sarasota coalition director Janet Kahn said Sarasota’s ELC would have received $120,000 in additional funds that first year, and a total of $700,000 in new funding over the course of six years. At the time, the coalition received roughly $5 million annually for school readiness programs.

But in December 2012, Gov. Rick Scott froze the new formula, responding to the outcry of coalitions that would lose money. Jurado resigned the day before the announcement came, according to a report from the News Service of Florida. She declined to be interviewed for this story.

“It's a win for the families. It's a win for the providers,” Evelio Torres, director of the Early Learning Coalition of Miami-Dade and Monroe counties told the News Service. “That is the right way to do this to ensure that we end up with a formula that takes into consideration everyone at the table.”

But Susan Sunka, former director of the Early Learning Coalition of Osceola County, said Scott’s actions were discouraging to less politically connected coalitions.

“The actions taken were not representative of taking care of all of Florida, just certain parts of Florida,” Sunka said.

Legislative moves

In the following 2013 legislative session, Miami lawmaker Erik Fresen, the former House Education Appropriations Committee chairman who was recently sentenced to 60 days in jail for not paying taxes, included a $5 million increase in the education budget to offset the funding lost by Miami-Dade and other coalitions during the brief implementation of the funding formula.

Before that session Fresen had predicted the coalitions would not stir up old fights over funding.

“They now seem to be in a much more kumbaya spirit,” Fresen told the website SaintPetersblog. “I don’t expect the same level of toxicity.”
That same year, the Office of Early Learning’s budget was moved under the direct control of the state Legislature, and the phrase “based upon equity for each county” was removed from the law. These actions meant that not only were lawmakers now directly in charge of allocations, but the unexplained methodology was no longer out of compliance with state law.

Joe Paterno, board secretary for the Early Learning Coalition of Southwest Florida, said Miami’s political strength means any change to the status quo is going to be tough.

“They are very influential. They are going to fight if there is a legislative change, and they are going to have their political people trying to say that it’s not good for their region,” Paterno said. “But in the meantime, most of the other coalitions don’t have sufficient funds to take care of the number of children.”

Kahn said there has to be some rationale for how the money is dispersed.

“They don’t look at the poverty or demographics anymore. We want them to do an analysis across the state of where kids in poverty are, where the opioid epidemic is happening,” she said. “We need that type of analysis.”

By the numbers

The tough reality lawmakers have to deal with is that any change to the current system will result in families losing services they are currently receiving. None of the coalitions are flush with cash, and despite increased academic study on the value of early child care, the number of children receiving care has been on a steady decline for years.

A study released earlier this year by researchers from Georgetown University, Duke University, the Brookings Institute and the University of Virginia, among others, reported on the value of preschool.

“Neuroscientists have estimated that the brain grows at an astounding rate over the first several years of life, reaching about 80 percent of its ultimate adult volume by age three,” the report stated. “So, although the early years are not the only time when a child’s development can be influenced, this evidence suggests that the year before kindergarten is an opportune period.”

Those types of findings fuel advocates for early childhood education. They point to the benefits of a child being in a stimulating environment, rather than at home alone.

Fewer children in Florida attend early learning programs than they did 10 years ago. Statewide the number of children attending state-funded child care
programs has decreased by 19 percent since 2005, according to data from the Office of Early Learning.

Manatee County served 3,973 children in 2005-06 and served 3,673 last year, an 8 percent reduction. Sarasota County’s numbers went down by 21 percent, going from 2,250 children in 2005-06 to 1,771 last year.

The reduction in services is entirely because of the funding shortages, said Office of Early Learning director Rodney MacKinnon, and not because of a shortage of child-care providers.

Coalitions put children on wait lists until funds are available, and one of the reasons changing the funding allocations has been so difficult is that every coalition has a wait list, not just the ones receiving less than they would under a new formula, MacKinnon said.

When Miami-Dade faced the budget cut in 2012, leaders spoke of their wait list with more than 19,000 children on it.

But prior to October 2016, there was no uniform standard for what it took for a child to be put on the wait list.

“There weren’t consistent standards,” MacKinnon said. “You had no idea if the person on the wait list was even low income.”

In 2016, the Office of Early Learning implemented a standardized online portal where applicants can sign up for services, and if eligible be put on the wait list. Wait lists for several coalitions have dropped significantly since then.

Miami’s average monthly wait list the year before the portal went into place was 7,409. Once the portal went into place it was reduced to 2,428. Over the last year, the monthly average wait list has dropped even further, to 1,285 per month, at times dipping lower than Manatee’s wait list.

Miami-Dade has the largest population of children in poverty in the state. According to data from KidsCount, there were nearly 150,000 children living in poverty there in 2014. But Duval County, with only a third of the poverty population Miami-Dade has, has a wait list nearly double.

Broward County averaged 4,310 children on its wait list monthly, Duval averaged 3,997, Palm Beach averaged 3,432 and Hillsborough averaged 3,286 the same year Miami averaged 2,201.

MacKinnon said wait lists don’t provide the whole picture. Cost of living, the types of services and the amount each coalition chooses to pay its providers all
play into how many kids end up getting services. If a coalition decides to prioritize care for infants and toddlers, which is more expensive than school-age children, then more children will end up on the wait list.

And Evelio Torres, director of the Early Learning Coalition of Miami-Dade and Monroe counties, said he is tired of people pointing to Miami-Dade’s short wait list and saying that shows how unfair the funding is.

“There hasn’t been one person from any part of this state that has come to my office and said, ‘Evelio, how did you eliminate the wait list?’” Torres said. “Show us what you did so we can try to do the same.”

Torres said his coalition drove down the wait list by keeping administrative costs low and increasing accountability. He said he has increased the training for his staff to ensure only eligible families are on the list.

Torres said a funding formula based on need would only serve to “rob Peter to pay Paul,” and he said he would feel that way even if he were overseeing the Osceola coalition, where the allocation hasn’t changed despite an 82 percent increase in the child poverty rate since 2005.

“Moving money around the state just moves around the problem,” Torres said. “It doesn’t fix the problem.”

In 2012 when Jurado advanced the new funding formula, Miami-Dade had to cut services to more than 1,000, according to reports from the News Service of Florida. But that was only part of the story, Paterno said.

“That’s the message they get out there — you’re taking money from our children,” said Paterno, chairman of the Southwest ELC board. “But nobody said the message that the children in other areas who needed to be served are being served.”

MacKinnon said he wants each coalition to get their fair share, but he couldn’t support any measure that cut back on existing funds currently being provided to coalitions.

He, Torres and others have said they would support implementing a funding formula for any new money the school readiness program received, as long as the existing model is kept in place for the rest.

Paterno, who has advocated for a fair system with winners and losers, said he would support a funding formula, even if it was just for new money. He said that is a reasonable compromise due to the political realities.
“Smaller regions who don’t have political clout can’t fight that,” Paterno said. “If that’s the outcome everybody is agreeable to, I would support that.”

Last year, the program got a $25 million boost, which was about a 3 percent increase. Under the compromise, that amount would have gone to counties based on the number of children living in poverty.

And the “unexplained methodology” would divide up the remaining 97 percent.

This story comes from a partnership between the Suncoast Campaign for Grade-Level Reading and the Herald-Tribune, funded by The Patterson Foundation, to cover school readiness, attendance, summer learning, healthy readers and parent engagement.
Board of Directors 2018 Meeting Schedule

January – No Meeting
February 5 Board of Directors Meeting in Miami
March 5 Board of Directors Meeting in Key Largo
April 2 Board of Directors Meeting in Miami
May 7 Executive Committee Meeting in Miami
June 4 Board of Directors Meeting in Miami
July – No Meeting
August 6 Board of Directors Meeting in Miami
Sept 4 Board of Directors Meeting in Miami
October 1 Annual Meeting in Miami
November 5 Executive Committee Meeting in Key West
December 3 Board of Directors Meeting in Miami
Early Learning Coalition Board of Directors Meeting

December 4, 2017

Resolution: 12042017-01

Action Requested: Approval of the Evaluation Committee's recommendation to award contract for ITN#ELCMDM2017-07 (Office Supplies) to the selected vendors. Also, authorize the President and CEO to negotiate and execute contracts with the selected vendors.

Fiscal Impact: The contract is for an approximate amount of $70,000.00 per fiscal year, which is subject to the availability of funding.

Funding Source: All Funding Sources

Strategic Goal:
- □ Neediest Children
- □ Youngest Children
- □ Educate All
- □ Providers
- □ Internal Capacity
- □ Funding

RESOLUTION: 12042017-01

APPROVAL OF THE EVALUATION COMMITTEE’S RECOMMENDATION TO AWARD CONTRACT FOR ITN#ELCMDM2017-07 (OFFICE SUPPLIES) TO THE SELECTED VENDORS. ALSO, AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE AND EXECUTE CONTRACTS WITH THE SELECTED VENDORS.

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 that the Board shall authorize the approval of the Evaluation Committee’s recommendation to award contract for ITN#ELCMDM2017-07 (Office Supplies) to the selected vendors. Also, authorize the President and CEO to negotiate and execute contracts with the selected vendors.
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 4th day of December, 2017.

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

By: ___________________________
Board Secretary
Background:

Resolution #08072017-04 authorized the President and CEO to release an Invitation to Negotiate (ITN) for Office Supplies. On August 25, 2017, the Early Learning Coalition released ITN#ELCMDM2017-07 for Office Supplies. On or before October 3, 2017, the Early Learning Coalition received three (3) proposals from the following:

- Innovative Software Solution, Inc.
- School Specialty, Inc.
- Staples Business Advantage

Legal Counsel reviewed the proposals on October 3, 2017; all proposals were deemed responsive.

On October 5, 2017, the proposals were reviewed by three (3) evaluators who made up the Evaluation Committee.

Evaluation Committee Members:

| 1. Yusneli Martinez, Administrative Assistant to the Senior Vice President of Strategic Initiatives and Program Development – Early Learning Coalition of Miami-Dade/Monroe |
| 2. Yrma Aldana, Administrative Assistant to the Chief Financial Officer – Early Learning Coalition of Miami-Dade/Monroe |
| 3. Adelina Mercedes Gross, Administrative Assistant for Professional Development Institute – Early Learning Coalition of Miami-Dade/Monroe |

On October 20, 2017, at the second Evaluation Committee Meeting, the committee moved and passed a motion to recommend that the Early Learning Coalition negotiate and execute contracts with Innovative Software Solution, Inc., Staples Business Advantage and School Specialty, Inc. This resolution also requests to move funds between Office Supplies contracts, as needed.

All vendors are under the State contract list and every quote will be subject to the State Contract Price List.

<table>
<thead>
<tr>
<th>Proposer’s Name</th>
<th>Final Rating (Max 300)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Innovative Software Solution, Inc.</td>
<td>264</td>
</tr>
<tr>
<td>School Specialty, Inc.</td>
<td>248</td>
</tr>
<tr>
<td>Staples Business Advantage</td>
<td>296</td>
</tr>
</tbody>
</table>
# Evaluation Scorecard:

<table>
<thead>
<tr>
<th>ITN # ELCMDM2017-07</th>
<th>Max. Score</th>
<th>Innovative Software Solution, Inc.</th>
<th>School Specialty</th>
<th>Staples Business Advantage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>#1</td>
<td>#2</td>
<td>#3</td>
</tr>
<tr>
<td><strong>Organizational Background, Qualifications and Capabilities</strong></td>
<td>40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Most strictly meets the requested needs of the agency as listed within the scope.</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Proposal includes summary of the proposer's overall organization.</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Background of the firm, including areas of practice, stability, and internal quality control program</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Proposal clearly states the structure of the corporation, availability of corporation support, and financial viability of the firm.</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Product Design and Performance</strong></td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Proposal clearly demonstrates the Product.</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Proposal list the product warranty, test results, safety and maintenance factors for the products.</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Provided a clear Presentation.</td>
<td>10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Price</strong></td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Proposal submit a complete catalog with detail price list</td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>100</td>
<td>78</td>
<td>86</td>
<td>100</td>
</tr>
<tr>
<td><strong>TOTAL SUM</strong></td>
<td>300</td>
<td>264</td>
<td>248</td>
<td></td>
</tr>
<tr>
<td><strong>AVERAGE</strong></td>
<td>100</td>
<td>88</td>
<td>83</td>
<td></td>
</tr>
</tbody>
</table>
Action Requested: Approval of the Evaluation Committee's recommendation to award contract for ITN#ELCMDM2017-08 (IT Equipment) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor.

Fiscal Impact: The contract is for an approximate amount of $1,300,000.00 per fiscal year, which is subject to the availability of funding.

Funding Source: All Funding Sources

Strategic Goal:  
- ☑ Neediest Children  
- ☐ Youngest Children  
- ☑ Educate All  
- ☑ Providers  
- ☑ Internal Capacity  
- ☐ Funding

RESOLUTION: 12042017-02

APPROVAL OF THE EVALUATION COMMITTEE’S RECOMMENDATION TO AWARD CONTRACT FOR ITN#ELCMDM2017-08 (IT EQUIPMENT) TO THE SELECTED VENDOR. ALSO, AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE AND EXECUTE A CONTRACT WITH THE SELECTED VENDOR.

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 that the Board shall authorize the approval of the Evaluation Committee's recommendation to award contract for ITN#ELCMDM2017-08 (IT Equipment) to the selected vendor. Also, authorize the President and CEO to negotiate and execute contracts with the selected vendor.
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 4th day of December, 2017.

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

By: ___________________________
Board Secretary
Background:

Resolution #08072017-03 authorized the President and CEO to release an Invitation to Negotiate (ITN) for IT Equipment. On August 25, 2017, the Early Learning Coalition released ITN#ELCMDM2017-08 for IT Equipment. On or before October 3, 2017, the Early Learning Coalition received two (2) proposals from the following:

- CDW Government, LLC
- United Data Technologies, Inc.

Legal Counsel reviewed the proposals on October 3, 2017; the proposal from United Data Technologies, Inc. was deemed non-responsive.

On October 5, 2017, the proposal from CDW Government, LLC was reviewed by three (3) evaluators who made up the Evaluation Committee.

Evaluation Committee Members:

| 1. Miguel Alfonso, Fiscal Assistant – Early Learning Coalition of Miami-Dade/Monroe |
| 2. Ahmed Mitwalli, Network Administrator – Early Learning Coalition of Miami-Dade/Monroe |
| 3. Corey Jackson, Media Coordinator - Early Learning Coalition of Miami-Dade/Monroe |

On October 20, 2017, at the second Evaluation Committee Meeting, the committee moved and passed a motion to recommend that the Early Learning Coalition negotiate and execute a contract with CDW Government, LLC.

The vendor is under the State contract list and every quote will be subject to the State Contract Price List.

<table>
<thead>
<tr>
<th>Proposer’s Name</th>
<th>Final Rating (Max 300)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CDW Government, LLC</td>
<td>282</td>
</tr>
</tbody>
</table>
Evaluation Scorecard:

<table>
<thead>
<tr>
<th>ITN # ELCMDM2017-08</th>
<th>Max. Score</th>
<th>Organizational Background, Qualifications and Capabilities</th>
<th>CDW Government LLC</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT Equipment</td>
<td>40</td>
<td>1. <strong>Most strictly meets the requested needs of the agency as listed within the scope.</strong></td>
<td>#1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. <strong>Proposal includes summary of the respondent’s overall organization.</strong></td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. <strong>Background of the firm, including areas of practice, stability, and internal quality control program.</strong></td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. <strong>Proposal clearly states the structure of the corporation, availability of corporation support, and financial viability of the firm.</strong></td>
<td>10</td>
</tr>
<tr>
<td><strong>Product Design and Performance</strong></td>
<td><strong>30</strong></td>
<td>1. <strong>Proposal clearly demonstrate the Product construction and system design.</strong></td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. <strong>Proposal list the product warranty, test results, safety and maintenance factors for the product design.</strong></td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. <strong>Provided a clear Presentation.</strong></td>
<td>10</td>
</tr>
<tr>
<td><strong>Price</strong></td>
<td><strong>30</strong></td>
<td>1. <strong>Proposer submit a complete catalog with detail price list.</strong></td>
<td>30</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100</strong></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td><strong>TOTAL SUM</strong></td>
<td><strong>300</strong></td>
<td></td>
<td>282</td>
</tr>
<tr>
<td><strong>AVERAGE</strong></td>
<td><strong>100</strong></td>
<td></td>
<td>94</td>
</tr>
</tbody>
</table>
Action Requested: Approval of the Evaluation Committee's recommendation to award contract for RFP#ELCMDM2017-09 (Professional Development & Resources for Positive Adult/Child Interactions) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor.

Fiscal Impact: The contract is for an approximate amount of $60,000.00 per fiscal year, which is subject to the availability of funding.

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

Strategic Goal: ☑ Neediest Children ☐ Providers
☑ Youngest Children ☐ Internal Capacity
☑ Educate All ☐ Funding

RESOLUTION: 12042017-03

APPROVAL OF THE EVALUATION COMMITTEE’S RECOMMENDATION TO AWARD CONTRACT FOR RFP#ELCMDM2017-09 (PROFESSIONAL DEVELOPMENT & RESOURCES FOR POSITIVE ADULT/CHILD INTERACTIONS) TO THE SELECTED VENDOR. ALSO, AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE AND EXECUTE A CONTRACT WITH THE SELECTED VENDOR.

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 that the Board shall authorize the approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMDM2017-09 (Professional Development & Resources for Positive Adult/Child Interactions) to the selected vendor. Also, authorize the President and CEO to negotiate and execute contracts with the selected vendor.
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 4th day of December, 2017.

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

By: __________________________
Board Secretary
Background:

Resolution #05012017-08 authorized the President and CEO to release a Request for Proposal (RFP) for Online Professional Development Program and Training for Classroom Assessment Scoring System (CLASS). However, after review and consideration, in an effort to maintain precision to the goal and purpose of Resolution #05012017-08, it was determined that RFP#ELCMDM2017-09 be released under a different name: Professional Development & Resources for Positive Adult/Child Interactions. On August 25, 2017, the Early Learning Coalition released RFP#ELCMDM2017-09 for Professional Development & Resources for Positive Adult/Child Interactions. On or before October 3, 2017, the Early Learning Coalition received one (1) proposal from the following:

- Teachstone Training, LLC

Legal Counsel reviewed the proposal; the proposal was deemed responsive.

On October 5, 2017, the proposal was reviewed by three (3) evaluators who made up the Evaluation Committee.

Evaluation Committee Members:

| 1. Wendy Gordon, QIS Special Project Coordinator – Family Central, Inc. |
| 2. Pamela Hollingsworth, M.Ed., Senior Vice President of the Office of Strategic Initiatives and Program Development – Early Learning Coalition of Miami-Dade/Monroe |

On October 20, 2017, at the second Evaluation Committee Meeting, the committee moved and passed a motion to recommend that the Early Learning Coalition negotiate and execute a contract with Teachstone Training, LLC.

<table>
<thead>
<tr>
<th>Proposer’s Name</th>
<th>Final Rating (Max 300)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachstone Training, LLC</td>
<td>257</td>
</tr>
</tbody>
</table>
**Evaluation Scorecard:**

<table>
<thead>
<tr>
<th>RFP # ELCMDM2017-09 Professional Development &amp; Resources for Positive Adult/Child Interactions</th>
<th>Max. Score</th>
<th>Teachstone Training, LLC #1</th>
<th>#2</th>
<th>#3</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Organizational Capacity</strong></td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>1. The organization has at least five (5) years of experience and knowledge with using and training on the Classroom Assessment Scoring System (CLASS) tool for Pre-K and at least three (3) years with Infant and Toddler CLASS tool.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Professional Development</strong></td>
<td>40</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>1. CLASS trainers are CLASS Observer Certified on the CLASS tool for Infants, Toddlers, and Pre-K.</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>2. The organization has certified CLASS Trainers to conduct the CLASS Trainer Certification (Train-the-Trainer) for Infants, Toddlers, and Pre-K.</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>3. The organization has certified trainers to conduct Making the Most of Classroom Interactions (MMCI) Train-the-Trainer for Infants, Toddlers, and Pre-K.</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>4. The organization has certified trainers to conduct introduction to CLASS for Infants, Toddlers, and Pre-K.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Online</strong></td>
<td>40</td>
<td>15</td>
<td>15</td>
<td>10</td>
</tr>
<tr>
<td>1. The organization can provide access to vendor online software.</td>
<td>15</td>
<td>15</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>2. The organization can provide access to the online recalibration software.</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>3. The organization can provide access to the CLASS video library.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Resource</strong></td>
<td>6</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>1. The organization can provide CLASS Dimension Guides for Infants, Toddlers, and Pre-K.</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>2. The organization can provide MMCI resource binders.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Pricing</strong></td>
<td>4</td>
<td>4</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>1. Proposal details ways in which the contractor will provide Early Head Start with in-kind services or materials.</td>
<td>100</td>
<td>99</td>
<td>76</td>
<td>82</td>
</tr>
<tr>
<td>TOTAL</td>
<td>300</td>
<td>257</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AVERAGE</td>
<td>100</td>
<td>86</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Early Learning Coalition Board of Directors Meeting

December 4, 2017

Resolution: 12042017-04

Action Requested: Approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMADM2017-10 (Payroll and Human Resources) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor.

Fiscal Impact: The contract is for an approximate amount of $120,000.00 per fiscal year, which is subject to the availability of funding.

Funding Source: All Funding Sources

Strategic Goal: □ Neediest Children □ Providers
□ Youngest Children □ Internal Capacity
□ Educate All □ Funding

RESOLUTION: 12042017-04

APPROVAL OF THE EVALUATION COMMITTEE’S RECOMMENDATION TO AWARD CONTRACT FOR RFP#ELCMADM2017-10 (PAYROLL AND HUMAN RESOURCES) TO THE SELECTED VENDOR. ALSO, AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE AND EXECUTE A CONTRACT WITH THE SELECTED VENDOR.

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 that the Board shall authorize the approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMADM2017-10 (Payroll and Human Resources) to the selected vendor. Also, authorize the President and CEO to negotiate and execute contracts with the selected vendor.
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 4th day of December, 2017.

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

By: __________________________
Board Secretary
Background:

Resolution #08072017-01 authorized the President and CEO to release a Request for Proposal (RFP) for Payroll and Human Resources. On August 25, 2017, the Early Learning Coalition released RFP#ELCMDM2017-10 for Payroll and Human Resources. On or before October 3, 2017, the Early Learning Coalition received two (2) proposals from the following:

- ADP
- Ultimate Software, Inc.

Legal Counsel reviewed the proposals on October 3, 2017; the proposal from ADP was deemed non-responsive.

On October 5, 2017, the proposal from Ultimate Software, Inc. was reviewed by three (3) evaluators who made up the Evaluation Committee.

Evaluation Committee Members:

| 1. Joanna Revelo, MPA, PHR, SHRM-CP, Human Resources Manager – The Children’s Trust |
| 2. Yeimilyn Lorenzo, Human Resources Consultant |

On October 20, 2017, at the second Evaluation Committee Meeting, the committee moved and passed a motion to recommend that the Early Learning Coalition negotiate and execute a contract with Ultimate Software, Inc.

<table>
<thead>
<tr>
<th>Proposer’s Name</th>
<th>Final Rating (Max 300)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ultimate Software, Inc.</td>
<td>279</td>
</tr>
</tbody>
</table>
Evaluation Scorecard:

<table>
<thead>
<tr>
<th>RFP # ELCMDM2017-10</th>
<th>Max. Score</th>
<th>Ultimate Software</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll and Human Resources</td>
<td></td>
<td>#1</td>
</tr>
<tr>
<td><strong>Organizational Capacity</strong></td>
<td>70</td>
<td>70</td>
</tr>
<tr>
<td>1 Most closely meets the requested needs of the agency as listed within the scope.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Program Management</strong></td>
<td>25</td>
<td>15</td>
</tr>
<tr>
<td>1 Implementation and transfer of existing Employee &amp; Payroll data</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>2 Customer Service Availability</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>3 Presentation</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td><strong>Staffing</strong></td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>1 1. Cost for services are within the range of $300.00 - $340.00 max per person annually 2. Current number of employees is 329 with the expectation of reaching 355 employees by December 2017</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>100</td>
<td>95</td>
</tr>
<tr>
<td><strong>TOTAL SUM</strong></td>
<td>300</td>
<td>279</td>
</tr>
<tr>
<td><strong>AVERAGE</strong></td>
<td>100</td>
<td>93</td>
</tr>
</tbody>
</table>
Action Requested: Approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMDM2017-11 (Cleaning/Janitorial Services) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor.

Fiscal Impact: The contract is for an approximate amount of $90,000.00 per fiscal year, which is subject to the availability of funding.

Funding Source: All Funding Sources

☐ Neediest Children
☐ Youngest Children
☐ Educate All
☐ Providers
☒ Internal Capacity
☐ Funding

RESOLUTION: 12042017-05

APPROVAL OF THE EVALUATION COMMITTEE’S RECOMMENDATION TO AWARD CONTRACT FOR RFP#ELCMDM2017-11 (CLEANING/JANITORIAL SERVICES) TO THE SELECTED VENDOR. ALSO, AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE AND EXECUTE A CONTRACT WITH THE SELECTED VENDOR.

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 that the Board shall authorize the approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMDM2017-11 (Cleaning/Janitorial Services) to the selected vendor. Also, authorize the President and CEO to negotiate and execute contracts with the selected vendor.
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 4th day of December, 2017.

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

By: __________________________
Board Secretary
Background:

Resolution #08072017-02 authorized the President and CEO to release a Request for Proposal (RFP) for Cleaning/Janitorial Services. On August 25, 2017, the Early Learning Coalition released RFP#ELCMDM2017-11 for Cleaning/Janitorial Services. On or before October 3, 2017, the Early Learning Coalition received four (4) proposals from the following:

- Able Business Service, Inc.
- Miami Janitorial Supplies, Inc.
- Tapia Empire Services
- Vanguard Cleaning Systems of South Florida

Legal Counsel reviewed the proposals on October 3, 2017; the proposals from Tapia Empire Services and Vanguard Cleaning Systems of South Florida were deemed non-responsive.

On October 5, 2017, the proposals from Able Business Service, Inc. and Miami Janitorial Supplies, Inc. were reviewed by three (3) evaluators who made up the Evaluation Committee.

Evaluation Committee Members:

| 1. Sarah Brazier, Owner and Director - Liberty Academy Daycare and Preschool, Inc. |
| 2. Isabel Afanador, Family Support Manager - Early Learning Coalition of Miami-Dade/Monroe |
| 3. Hansell Rodriguez, Provider Relationship Specialist - Early Learning Coalition of Miami-Dade/Monroe, Inc. |

On October 20, 2017, at the second Evaluation Committee Meeting, the committee moved and passed a motion to recommend that the Early Learning Coalition negotiate and execute a contract with Miami Janitorial Supplies, Inc.

<table>
<thead>
<tr>
<th>Proposer’s Name</th>
<th>Final Rating (Max 300)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Able Business Service, Inc.</td>
<td>232</td>
</tr>
<tr>
<td>Miami Janitorial Supplies, Inc.</td>
<td>288</td>
</tr>
</tbody>
</table>
## Evaluation Scorecard:

**Organizational Background, Qualifications and Capabilities**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Max Score</th>
<th>Able Business Service, Inc.</th>
<th>Miami Janitorial Supplies, Inc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Most strictly meets the requested needs of the agency as listed within the scope.</td>
<td>10</td>
<td>10 10 7</td>
<td>10 10 8</td>
</tr>
<tr>
<td>Proposal includes summary of the proposer’s overall organization.</td>
<td>10</td>
<td>10 10 8</td>
<td>10 10 9</td>
</tr>
<tr>
<td>Background of the firm, including areas of practice, and stability.</td>
<td>10</td>
<td>10 10 8</td>
<td>10 10 9</td>
</tr>
<tr>
<td>Proposal clearly states the structure of the corporation, availability of corporation support, and financial viability of the firm.</td>
<td>10</td>
<td>10 10 7</td>
<td>10 10 10</td>
</tr>
</tbody>
</table>

**Products and Performance**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Max Score</th>
<th>Able Business Service, Inc.</th>
<th>Miami Janitorial Supplies, Inc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposal clearly demonstrates the Products and services.</td>
<td>10</td>
<td>10 10 7</td>
<td>10 10 9</td>
</tr>
<tr>
<td>Proposal list the product warranty, test results, safety and maintenance factors for the services.</td>
<td>10 10 8</td>
<td>10 10 8</td>
<td>10 10 8</td>
</tr>
<tr>
<td>Provided a clear presentation.</td>
<td>10</td>
<td>10 10 7</td>
<td>10 10 9</td>
</tr>
</tbody>
</table>

**Pricing**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Max Score</th>
<th>Able Business Service, Inc.</th>
<th>Miami Janitorial Supplies, Inc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competitive pricing as it relates to all proposing vendors.</td>
<td>30</td>
<td>20 0 20</td>
<td>30 30 26</td>
</tr>
</tbody>
</table>

**TOTAL**

<table>
<thead>
<tr>
<th></th>
<th>Able Business Service, Inc.</th>
<th>Miami Janitorial Supplies, Inc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>90 70 72</td>
<td>100 100 88</td>
</tr>
<tr>
<td>TOTAL SUM</td>
<td>232</td>
<td>288</td>
</tr>
<tr>
<td>AVERAGE</td>
<td>77</td>
<td>96</td>
</tr>
</tbody>
</table>
Early Learning Coalition Board of Directors Meeting

December 4, 2017

Resolution: 12042017-06

Action Requested: Approval of the Evaluation Committee's recommendation to award contract for RFP#ELCMDM2017-12 (Early Head Start Medical Services) to the selected vendor. Also, authorize the President and CEO to negotiate and execute a contract with the selected vendor.

Fiscal Impact: The contract is for an approximate amount of $75,000.00 per fiscal year, 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: 12042017-06

APPROVAL OF THE EVALUATION COMMITTEE’S RECOMMENDATION TO AWARD CONTRACT FOR RFP#ELCMDM2017-12 (EARLY HEAD START MEDICAL SERVICES) TO THE SELECTED VENDOR. ALSO, AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE AND EXECUTE A CONTRACT WITH THE SELECTED VENDOR.

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 that the Board shall authorize the approval of the Evaluation Committee’s recommendation to award contract for RFP#ELCMDM2017-12 (Early Head Start Medical Services) to the selected vendor. Also, authorize the President and CEO to negotiate and execute contracts with the selected vendor.
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 4th day of December, 2017.

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

By: __________________________
Board Secretary
Background:

Resolution #06052017-05 authorized the President and CEO to release a Request for Proposal (RFP) for Early Head Start children’s vision, hearing testing and medical/dental trainings for Early Head Start parents, childcare providers and staff. On August 25, 2017, the Early Learning Coalition released RFP#ELCMDM2017-12 for Early Head Start Medical Services. On or before October 3, 2017, the Early Learning Coalition received one (1) proposal from the following:

- Jessie Trice Community Health Center, Inc.

Legal Counsel reviewed the proposal on October 3, 2017; the proposal was deemed responsive.

On October 20, 2017, the proposal was reviewed by four (4) evaluators who made up the Evaluation Committee.

Evaluation Committee Members:

| 1. Fatima Waite, Nurse, University Hospital |
| 2. Caroline Leyva, Health/Mental Health/Disability Coordinator- Centro Mater Head Start |
| 3. Dr. Rosa Martin, DMD, Dental Director – Florida Department of Health in Miami-Dade County |
| 4. Otilia Gonzalez-Varese, BS, MBA, Disabilities and Mental Health Manager of The Neighborhood Place for Early Head Start – Early Learning Coalition of Miami-Dade/Monroe |

On October 20, 2017, at the second Evaluation Committee Meeting, the committee moved and passed a motion to recommend that the Early Learning Coalition negotiate and execute a contract with **Jessie Trice Community Health Center, Inc.**

<table>
<thead>
<tr>
<th>Proposer’s Name</th>
<th>Final Rating (Max 400)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jessie Trice Community Health Center, Inc.</td>
<td>341</td>
</tr>
</tbody>
</table>
### Evaluation Scorecard:

<table>
<thead>
<tr>
<th>RFP # ELCMDM2017-12</th>
<th>Max Score</th>
<th>Jessie Trice Community Health Center, Inc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Early Head Start Medical Services</td>
<td></td>
<td>#1     #2     #3     #4</td>
</tr>
</tbody>
</table>

#### Organizational Capacity

<table>
<thead>
<tr>
<th></th>
<th>Description includes previous experience providing health care services to EHS or HS programs, including any issues and final resolutions.</th>
<th>30</th>
<th>5</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>The proposer has at least ten (10) years' experience providing health care services to the infant and toddler population in Miami-Dade County.</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>13</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The proposer has various medical services that families are able to take advantage of (i.e. health services, dental services, mental health services).</td>
<td>10</td>
<td>10</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

#### Specifications (Early Head Start Medical Services Provided)

<table>
<thead>
<tr>
<th></th>
<th>The description contains the philosophy, mission, and basic components for their medical services to the community.</th>
<th>60</th>
<th>5</th>
<th>5</th>
<th>5</th>
<th>5</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>The proposer’s response provides detail of the evidence-based hearing and vision screening approach utilized.</td>
<td>5</td>
<td>13</td>
<td>10</td>
<td>10</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The proposer describes the medical personnel that will used to provide each of the services requested.</td>
<td>10</td>
<td>9</td>
<td>8</td>
<td>8</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>The proposer describes an effective plan for follow-up of children who do not pass the vision and/or hearing screening.</td>
<td>10</td>
<td>8</td>
<td>8</td>
<td>5</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>The proposer describes additional efforts of medical services that can be provided on-site at the childcare centers.</td>
<td>6</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>The proposer describes effective method for providing support to teachers and parents regarding health education appropriate for the population.</td>
<td>7</td>
<td>6</td>
<td>6</td>
<td>5</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>The proposer describes a plan for providing monthly progress feedback/reports to the program.</td>
<td>7</td>
<td>7</td>
<td>5</td>
<td>5</td>
<td>7</td>
<td></td>
</tr>
</tbody>
</table>

#### Pricing

| Proposal details ways in which the contractor will provide Early Head Start with in-kind services or materials. | 10 | 10 | 8  | 5  | 5  |

**TOTAL** | 100 | 93 | 82 | 73 | 93 |

**TOTAL SUM** | 400 | 341 |

**AVERAGE** | 100 | 85 |
Action Requested: Authorize the President and CEO to request a Non-Federal Share Waiver from the U.S. Department of Health and Human Services for the Early Head Start Grant in the amount of $1,910,406.00 for Program Year II (08/01/2016 - 07/31/2017).

Fiscal Impact: An approximate amount of $1,910,406.00 for fiscal year 2016-2017

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

Strategic Goal:  

☐ Neediest Children  
☐ Providers  
☐ Youngest Children  
☐ Internal Capacity  
☐ Educate All  
☐ Funding

---

RESOLUTION: 12042017-07

AUTHORIZE THE PRESIDENT AND CEO TO REQUEST A NON-FEDERAL SHARE WAIVER FROM THE U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES FOR THE EARLY HEAD START GRANT IN THE AMOUNT OF $1,910,406.00 FOR PROGRAM YEAR II (08/01/2016 - 07/31/2017).

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 request a Non-Federal Share Waiver from the U.S. Department of Health and Human Services for the Early Head Start Grant in the amount of $1,910,406.00 for Program Year II (08/01/2016 - 07/31/2017).
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 4th day of December, 2017.

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

By: ___________________________
Board Secretary
Background:
On June 5, 2017, Resolution #06052017-06 was approved to request a Non-Federal Share Waiver from the U.S. Department of Health and Human Services for the Early Head Start Grant in the approximate amount of $3,426,274.00. At the time, the amount estimated was the amount recorded in the Early Learning Coalition of Miami-Dade/Monroe’s General Ledger. Subsequently, from the time that Resolution #06052017-06 was approved, until now, additional Non-Federal Share has been provided and recorded in the General Ledger to the Early Head Start Program. The waiver amount is based on the difference of the amount of the Non-Federal Share total required on the Federal Share of Expenditures and the current amount collected in the General Ledger. Thus, the new amount is $1,910,406.00.

This is a requirement and a condition of the Notice of Award compliance with Uniform Guidance 45 CFR Part 75.308 (Revision of Budget and Program Plans).

<table>
<thead>
<tr>
<th>Non-Federal Share</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Required</td>
<td>$3,015,270.00*</td>
</tr>
<tr>
<td>Total Collected</td>
<td>$1,104,864.00</td>
</tr>
<tr>
<td>Waiver Requested</td>
<td>$1,910,406.00</td>
</tr>
</tbody>
</table>

*Based upon actual expenditures
Action Requested: Authorize the President and CEO to request and use the carryover balance from the 04HP0007-02 program grant (year (2) two) to the 04HP0007-03 program grant (year (3) three).

Fiscal Impact: The requested carryover balance in the amount of $3,875,027.00 will increase from $9,789,273.00 to a total not to exceed amount of $13,664,300.00 for the 04HP0007-03 program Grant.

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

Strategic Goal: ☑️ Neediest Children ☑️ Providers
☑️ Youngest Children ☑️ Internal Capacity
☑️ Educate All ☑️ Funding

RESOLUTION: 12042017-08

AUTHORIZE THE PRESIDENT AND CEO TO REQUEST AND USE THE CARRYOVER BALANCE FROM THE 04HP0007-02 PROGRAM GRANT (YEAR (2) TWO) TO THE 04HP0007-03 PROGRAM GRANT (YEAR (3) THREE).

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 request and use the carryover balance from the 04HP0007-02 program grant (year (2) two) to the 04HP0007-03 program grant (year (3) three).
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 4th day of December, 2017.

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

By: ___________________________
Board Secretary
### Background:

On December 5, 2016, Resolution #12052016-07, requesting the use of carryover balance in the amount of $6,910,449.00 from the 04HP0007-01 program grant (year (1) one) to the 04HP0007-02 program grant (year (2) two), was duly passed and adopted. The Office of Head Start awarded $6,241,456.00 of the requested amount. On July 25, 2017, the Carry Over Balance was approved by the Office of Head Start, leaving six days to obligate funds (projects had to be obligated by July 31, 2017). Due to the time of the approval of the Carry Over Balance, not all awarded items were obligated and completed.

The Office of Head Start allows for projects and any other identified use of awarded funds not used, to be considered a Carry Over Balance into the current program year.

The Early Learning Coalition of Miami-Dade/Monroe is requesting approval of the Carry Over Balance for $3,875,027.00.

The following table reflects the uses for Carry Over Balance:

<table>
<thead>
<tr>
<th>Uses for Carry Over Balance</th>
<th>Previously Approved Resolution</th>
<th>Notice of Award</th>
<th>Expensed During Program Year (2016-2017)</th>
<th>Carry Over Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment (Edison Plaza)</td>
<td>12052016-07</td>
<td>$ 300,000</td>
<td>$ 187,366</td>
<td>$ 112,634</td>
</tr>
<tr>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computers</td>
<td>12052016-07</td>
<td>$ 150,400</td>
<td>$ 150,400</td>
<td></td>
</tr>
<tr>
<td>CONTRACTUAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provider Payments</td>
<td>12052016-07</td>
<td>$ 1,015,007</td>
<td>$ 390,093</td>
<td>$ 624,914</td>
</tr>
<tr>
<td>Playgrounds</td>
<td>12052016-07</td>
<td>$ 2,199,200</td>
<td>$ 717,273</td>
<td>$ 1,481,927</td>
</tr>
<tr>
<td>Provider Repairs</td>
<td>12052016-07</td>
<td>$ 2,090,449</td>
<td>$ 887,782</td>
<td>$ 1,202,667</td>
</tr>
<tr>
<td>Consultant - Fiscal policies</td>
<td>12052016-07</td>
<td>$ 70,000</td>
<td>-</td>
<td>$ 70,000</td>
</tr>
<tr>
<td>Community Need Assessment</td>
<td>12052016-07</td>
<td>$ 35,000</td>
<td>-</td>
<td>$ 35,000</td>
</tr>
<tr>
<td>Classroom consultant - mentor 188 teachers</td>
<td>12052016-07</td>
<td>$ 250,400</td>
<td>-</td>
<td>$ 250,400</td>
</tr>
<tr>
<td>Teacher Prof Dev (TTA Funds) - obtain NCDA</td>
<td>12052016-07</td>
<td>$ 50,000</td>
<td>-</td>
<td>$ 50,000</td>
</tr>
<tr>
<td>Staff Dev - PITCH Institute</td>
<td>12052016-07</td>
<td>$ 40,000</td>
<td>$ 26,567</td>
<td>$ 13,433</td>
</tr>
<tr>
<td>Temporary Staff</td>
<td>12052016-07</td>
<td>$ 41,000</td>
<td>$ 6,948</td>
<td>$ 34,052</td>
</tr>
<tr>
<td>Total Contractual</td>
<td>$ 5,791,056</td>
<td>$ 2,028,663</td>
<td>$ 3,762,393</td>
<td></td>
</tr>
<tr>
<td>Carry over balance - TOTAL</td>
<td>$ 6,241,456</td>
<td>$ 2,366,429</td>
<td>$ 3,875,027</td>
<td></td>
</tr>
</tbody>
</table>
Action Requested: Authorize the President and CEO to release a Request for Proposal (RFP) for External Auditing Services.

Fiscal Impact: The contract is for an approximate amount of $75,000.00 for fiscal year 2018-2019, which is subject to the availability of funding.

Funding Source: All Funding Sources

Strategic Goal: ☑ Neediest Children  ☑ Providers
☑ Youngest Children  ☑ Internal Capacity
☑ Educate All  ☐ Funding

RESOLUTION: 12042017-09

AUTHORIZE THE PRESIDENT AND CEO TO RELEASE A REQUEST FOR PROPOSAL (RFP) FOR EXTERNAL AUDITING SERVICES.

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 release a Request for Proposal (RFP) for External Auditing Services.
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 4th day of December, 2017.

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

By: __________________________
Board Secretary
**Background:**

This resolution is requesting authorization for the President and CEO to release a Request for Proposal (RFP) for External Auditing Services. External Auditing Services will ensure that the Early Learning Coalition of Miami-Dade/Monroe’s financial statements are fairly presented in conformity with U.S. generally accepted accounting principles and government auditing standards for agreed upon procedures. Additionally, these services will require an audit of the Early Learning Coalition’s 401k Plan.

The above-referenced RFP will seek to contract by July 2018.
Action Requested: Authorize the President and CEO to negotiate, execute and receive funds for the Florida Child Care Executive Partnership (CCEP) Match Memorandum of Understanding (MOU).

Fiscal Impact: A total amount of approximate amount of $23,100.00 for fiscal year 2017-2018, which is subject to the availability of funding.

Funding Source: United Way of Monroe County

Strategic Goal:

- ☑ Neediest Children
- ☑ Youngest Children
- ☐ Educate All
- ☐ Providers
- ☐ Internal Capacity
- ☑ Funding

RESOLUTION: 12042017-10

AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE, EXECUTE AND RECEIVE FUNDS FOR THE FLORIDA CHILD CARE EXECUTIVE PARTNERSHIP (CCEP) MATCH MEMORANDUM OF UNDERSTANDING (MOU).

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 negotiate, execute and receive funds for the Florida Child Care Executive Partnership (CCEP) Match Memorandum of Understanding (MOU).
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 4th day of December, 2017.

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

By: ___________________________
Board Secretary
**Background:**

United Way of Monroe County will provide the required local match for the Child Care Executive Partnership (CCEP) childcare subsidy program. The Florida Child Care Executive Partnership (CCEP) purchasing pool funds serve as a general funding source to assist eligible low to moderate income families in the Upper Keys, who earn up to 200% of the federal poverty level.
Early Learning Coalition of Miami-Dade/Monroe
School Readiness Slot Utilization Snapshot - Miami-Dade
October 2017

Children Served

<table>
<thead>
<tr>
<th>Children Served</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total actual paid - YTD</td>
<td>25,462</td>
</tr>
<tr>
<td>Total actual paid - October 2017</td>
<td>22,204</td>
</tr>
<tr>
<td>Net Slot Payment and Gold Seal</td>
<td>$7,576</td>
</tr>
<tr>
<td>Match (BG8 and CCEP)</td>
<td>$107</td>
</tr>
<tr>
<td>Total cost (in thousands) (incl match)</td>
<td>$8,365</td>
</tr>
</tbody>
</table>

Change month over month

| Total Net Increase/(decrease) children | 979 |

Monthly Activity

<table>
<thead>
<tr>
<th>Monthly Activity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Census</td>
<td>21,225</td>
</tr>
<tr>
<td>NET Increase/(Decrease)</td>
<td>979</td>
</tr>
<tr>
<td>Total</td>
<td>22,204</td>
</tr>
</tbody>
</table>

Current Data

<table>
<thead>
<tr>
<th>Current Data</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrolled As of Nov 27, 2017</td>
<td>23,763</td>
</tr>
<tr>
<td>Projected Paid for November (96% of enrolled)</td>
<td>22,812</td>
</tr>
</tbody>
</table>

Waitlist

<table>
<thead>
<tr>
<th>Waitlist</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ages 0-5</td>
<td>1,296</td>
</tr>
<tr>
<td>Ages 6-9</td>
<td>186</td>
</tr>
<tr>
<td>Ages 10-13</td>
<td>50</td>
</tr>
</tbody>
</table>

VPK Enrolled As of Nov 27, 2017

<table>
<thead>
<tr>
<th>VPK Enrolled As of Nov 27, 2017</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular</td>
<td>20,352</td>
</tr>
<tr>
<td>Summer</td>
<td>2</td>
</tr>
<tr>
<td>SISP</td>
<td>16</td>
</tr>
</tbody>
</table>

VPK Total Actual Paid - October 2017

<table>
<thead>
<tr>
<th>VPK Total Actual Paid - October 2017</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>SISP</td>
<td>3</td>
</tr>
<tr>
<td>Regular</td>
<td>20,339</td>
</tr>
<tr>
<td>Summer</td>
<td>15</td>
</tr>
</tbody>
</table>

VPK Total Actual Paid - YTD

<table>
<thead>
<tr>
<th>VPK Total Actual Paid - YTD</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>SISP</td>
<td>27</td>
</tr>
<tr>
<td>Regular</td>
<td>20,709</td>
</tr>
<tr>
<td>Summer</td>
<td>276</td>
</tr>
</tbody>
</table>

Eligibility Breakdown

<table>
<thead>
<tr>
<th>Eligibility Breakdown</th>
<th>Children Paid by Billing Group</th>
<th>Dollars Paid by Billing Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Receiving Service</td>
<td>% of Total</td>
</tr>
<tr>
<td>AT Risk (BG1)</td>
<td>2,204</td>
<td>9.83%</td>
</tr>
<tr>
<td>Income Eligible (BG8)</td>
<td>17,694</td>
<td>78.96%</td>
</tr>
<tr>
<td>Florida One Parent</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Transitional Child Care (BG5)</td>
<td>928</td>
<td>4.14%</td>
</tr>
<tr>
<td>Work Force Development (BG3x)</td>
<td>941</td>
<td>4.18%</td>
</tr>
<tr>
<td>CCEP (Purchasing Pool) (CCPP)</td>
<td>643</td>
<td>2.87%</td>
</tr>
<tr>
<td>ARRA</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>BGSNT</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>BGCSD&amp;BGCSCO</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Match (BG8 and CCEP)</td>
<td>107</td>
<td>0.47%</td>
</tr>
<tr>
<td>Total</td>
<td>22,204</td>
<td>100%</td>
</tr>
</tbody>
</table>

Change month over month

<table>
<thead>
<tr>
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<tr>
<td>CCEP (Purchasing Pool) (CCPP)</td>
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<td>Total</td>
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</tr>
</tbody>
</table>

Net Slot Payment and Gold Seal

| Net Slot Payment and Gold Seal | 7,576 |

Florida One Parent

<table>
<thead>
<tr>
<th>Florida One Parent</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Amount ($)</td>
</tr>
<tr>
<td>Total</td>
<td>$444.95</td>
</tr>
</tbody>
</table>

Transitional Child Care (BG5)

<table>
<thead>
<tr>
<th>Transitional Child Care (BG5)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Amount ($)</td>
</tr>
<tr>
<td>Total</td>
<td>$331.06</td>
</tr>
</tbody>
</table>

Work Force Development (BG3x)

<table>
<thead>
<tr>
<th>Work Force Development (BG3x)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Amount ($)</td>
</tr>
<tr>
<td>Total</td>
<td>$106.84</td>
</tr>
</tbody>
</table>

CCEP (Purchasing Pool) (CCPP)

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Type</td>
<td>Amount ($)</td>
</tr>
<tr>
<td>Total</td>
<td>$8,258.02</td>
</tr>
</tbody>
</table>

ARRA

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<thead>
<tr>
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BGSNT

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Children By Age Group

<table>
<thead>
<tr>
<th>Children By Age Group</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ages 0-5</td>
<td>6,002 / 25%</td>
</tr>
<tr>
<td>Ages 6-9</td>
<td>17,460 / 74%</td>
</tr>
<tr>
<td>Ages 10-13</td>
<td>283 / 1%</td>
</tr>
<tr>
<td>Other</td>
<td>0%</td>
</tr>
</tbody>
</table>

Children Paid by BG Group

<table>
<thead>
<tr>
<th>Children Paid by BG Group</th>
<th></th>
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<tbody>
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<td>Type</td>
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Age Break Down

<table>
<thead>
<tr>
<th>Age Break Down</th>
<th>All Eligible Clients-Paid</th>
<th>Dollars Paid by Age Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Receiving Service</td>
<td>% of Total</td>
</tr>
<tr>
<td>Infant</td>
<td>4,085</td>
<td>18.38%</td>
</tr>
<tr>
<td>Toddler</td>
<td>4,103</td>
<td>18.46%</td>
</tr>
<tr>
<td>Three Year Old</td>
<td>4,527</td>
<td>20.37%</td>
</tr>
<tr>
<td>Pre-School</td>
<td>4,745</td>
<td>21.35%</td>
</tr>
<tr>
<td>School Age 6 yrs</td>
<td>1,960</td>
<td>12.24%</td>
</tr>
<tr>
<td>School Age 7 yrs</td>
<td>1,146</td>
<td>7.16%</td>
</tr>
<tr>
<td>School Age 8 yrs</td>
<td>570</td>
<td>3.56%</td>
</tr>
<tr>
<td>Unduplicated School Age 5 - 8 yrs**</td>
<td>6,002</td>
<td>37.54%</td>
</tr>
<tr>
<td>School Age 9 yrs and above</td>
<td>283</td>
<td>1.77%</td>
</tr>
<tr>
<td>School Age (Duplicated)</td>
<td>24</td>
<td>0.15%</td>
</tr>
<tr>
<td>School Age (Unduplicated)</td>
<td>6,261</td>
<td>37.54%</td>
</tr>
<tr>
<td>Other</td>
<td>52</td>
<td>0.25%</td>
</tr>
<tr>
<td>Total</td>
<td>22,227</td>
<td>107%</td>
</tr>
</tbody>
</table>

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

**There are 2347 5-year-old within this count.
Early Learning Coalition of Miami-Dade/Monroe
School Readiness Slot Utilization Snapshot - Monroe
October 2017

(all dollar amounts in thousands ‘000)

<table>
<thead>
<tr>
<th>Children Served</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total actual paid - October 2017</td>
<td>447</td>
</tr>
<tr>
<td>Net Slot Payment and Gold Seal</td>
<td>$147</td>
</tr>
<tr>
<td>Match (BG8 and CCEP)</td>
<td>$0</td>
</tr>
<tr>
<td>Total cost (in thousands) (incl match)</td>
<td>$152</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Change month over month</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Net Increase(decrease) children</td>
<td>(21)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Monthly Activity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Census</td>
<td>468</td>
</tr>
<tr>
<td>Net Increase/(Decrease)</td>
<td>(21)</td>
</tr>
<tr>
<td>Total</td>
<td>447</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Current Data</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrolled as of Nov 21, 2017</td>
<td>484</td>
</tr>
<tr>
<td>Projected Paid for November (96% of enrolled)</td>
<td>465</td>
</tr>
<tr>
<td>Waitlist</td>
<td>0</td>
</tr>
<tr>
<td>Ages 0-5</td>
<td>0</td>
</tr>
<tr>
<td>Ages 6-9</td>
<td>0</td>
</tr>
<tr>
<td>Ages 10-13</td>
<td>0</td>
</tr>
<tr>
<td>VPK Enrolled as of Nov 21, 2017</td>
<td>439</td>
</tr>
<tr>
<td>VPK Total Actual Paid - October 2017</td>
<td>426</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Eligibility Breakdown</th>
<th>Children Paid by Billing Group</th>
<th>Dollars Paid by Billing Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Receiving % of Service Total</td>
<td>Amount</td>
</tr>
<tr>
<td>AT Risk (BG1)</td>
<td>79</td>
<td>17.59%</td>
</tr>
<tr>
<td>Income Eligible (BG8)</td>
<td>351</td>
<td>78.17%</td>
</tr>
<tr>
<td>Florida One Parent</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Transitional Child Care (BG5)</td>
<td>6</td>
<td>1.34%</td>
</tr>
<tr>
<td>Work Force Development (BG3x)</td>
<td>11</td>
<td>2.45%</td>
</tr>
<tr>
<td>CCEP (Purchasing Pool) (CCPP)</td>
<td>2</td>
<td>0.45%</td>
</tr>
<tr>
<td>ARRA</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total</td>
<td>449</td>
<td>100%</td>
</tr>
<tr>
<td>Minus 2 Overlap</td>
<td>447</td>
<td></td>
</tr>
<tr>
<td>GOLD SEAL</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>BCCSD+BGCSO</td>
<td>-</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Age Break Down</th>
<th>All Eligible Clients-Paid</th>
<th>Dollars Paid by Age Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Receiving % of Total</td>
<td>Amount</td>
</tr>
<tr>
<td>Infant</td>
<td>61</td>
<td>13.15%</td>
</tr>
<tr>
<td>Toddler</td>
<td>74</td>
<td>15.95%</td>
</tr>
<tr>
<td>Three Year Old</td>
<td>76</td>
<td>16.38%</td>
</tr>
<tr>
<td>Pre-School</td>
<td>89</td>
<td>19.18%</td>
</tr>
<tr>
<td>School Age: 6</td>
<td>34</td>
<td>7.33%</td>
</tr>
<tr>
<td>School Age: 7</td>
<td>28</td>
<td>6.03%</td>
</tr>
<tr>
<td>School Age: 8</td>
<td>32</td>
<td>6.90%</td>
</tr>
<tr>
<td>School Age: 5 - 8**</td>
<td>131</td>
<td>28.23%</td>
</tr>
<tr>
<td>School Age: 9 - 10</td>
<td>24</td>
<td>5.17%</td>
</tr>
<tr>
<td>School Age: 11 - 12</td>
<td>8</td>
<td>1.72%</td>
</tr>
<tr>
<td>School Age: Other Age</td>
<td>1</td>
<td>0.22%</td>
</tr>
<tr>
<td>School Age Total</td>
<td>164</td>
<td>35.34%</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total</td>
<td>464</td>
<td>100%</td>
</tr>
<tr>
<td>Minus 17 Overlap</td>
<td>447</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
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<th>% of Total</th>
</tr>
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<tbody>
<tr>
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<td></td>
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</tbody>
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**There are 37 5-year-old within this count.**
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EHS Slot Utilization Snapshot - Miami-Dade
October 2017

(all dollar amounts in thousands ’000)

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| Match (BG8 and CCEP) | $-
| Total cost (in thousands) (incl match) | $498 |
| Change month over month | (13) |

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<td>NET Increase/(Decrease)</td>
<td>(13)</td>
</tr>
<tr>
<td>Total</td>
<td>745</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Current Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrolled As of Nov 27, 2017</td>
</tr>
<tr>
<td>Projected Paid for November (96% of enrolled)</td>
</tr>
<tr>
<td>Waitlist</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Age Break Down</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Eligible Clients-Paid</td>
</tr>
<tr>
<td>Dollars Paid by Age Category</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Children Paid by Billing Group</th>
<th>Dollars Paid by Billing Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Receiving Service</td>
</tr>
<tr>
<td>------</td>
<td>------------------</td>
</tr>
<tr>
<td>EHS</td>
<td>745</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type</th>
<th>Receiving Service</th>
<th>% of Total</th>
<th>Amount ($)</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infant</td>
<td>387</td>
<td>47.20%</td>
<td>$235.19</td>
<td>47.19%</td>
</tr>
<tr>
<td>Toddler</td>
<td>367</td>
<td>44.76%</td>
<td>$234.41</td>
<td>47.04%</td>
</tr>
<tr>
<td>Three Year Old</td>
<td>66</td>
<td>8.05%</td>
<td>$2876.76</td>
<td>5.77%</td>
</tr>
<tr>
<td>Pre-School</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Sub-Total</strong></td>
<td>820</td>
<td>100.00%</td>
<td>$498.35</td>
<td>100.00%</td>
</tr>
<tr>
<td>School Age: 6 yrs</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age: 7 yrs</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age: 8 yrs</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Unduplicated School Age: 5 - 8 yrs**</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age: 9 yrs and above</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age Total Includes 0Overlap</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age (Unduplicated)</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Sub-Total</strong></td>
<td>-</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>820</td>
<td>100.00%</td>
<td>$498.35</td>
<td>100.00%</td>
</tr>
<tr>
<td>Minus 75 Overlap</td>
<td>745</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total actual paid - YTD</td>
<td>416</td>
</tr>
<tr>
<td>Total actual paid - October 2017</td>
<td>303</td>
</tr>
<tr>
<td>Net Slot Payment and Gold Seal</td>
<td>$83</td>
</tr>
<tr>
<td>Match (BG8 and CCEP)</td>
<td>$-</td>
</tr>
<tr>
<td>Total cost (in thousands) (incl match)</td>
<td>$90</td>
</tr>
</tbody>
</table>

### Change month over month

Total Net Increase/(decrease) children: $10

### Monthly Activity

<table>
<thead>
<tr>
<th>Activity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Census</td>
<td>293</td>
</tr>
<tr>
<td>NET Increase/(Decrease)</td>
<td>10</td>
</tr>
<tr>
<td>Total</td>
<td>303</td>
</tr>
</tbody>
</table>

### Current Data

Enrolled As of Nov 27, 2017: 293

Projected Paid for November (96% of enrolled): 281

### Eligibility Breakdown

<table>
<thead>
<tr>
<th>Type</th>
<th>Receiving Service</th>
<th>% of Total</th>
<th>Amount*</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>303</td>
<td>100%</td>
<td>$89.51</td>
<td>100%</td>
</tr>
<tr>
<td>Minus 0 Overlap</td>
<td>303</td>
<td>100%</td>
<td>$89.51</td>
<td>100%</td>
</tr>
<tr>
<td>GOLD SEAL categories above)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>SFW GOLD SEAL</td>
<td>$-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Age Break Down

<table>
<thead>
<tr>
<th>Type</th>
<th>Receiving Service</th>
<th>% of Total</th>
<th>Amount*</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infant</td>
<td>59</td>
<td>17.99%</td>
<td>$21.70</td>
<td>24.19%</td>
</tr>
<tr>
<td>Toddler</td>
<td>49</td>
<td>14.94%</td>
<td>$18.34</td>
<td>20.45%</td>
</tr>
<tr>
<td>Three Year Old</td>
<td>61</td>
<td>18.60%</td>
<td>$19.86</td>
<td>22.13%</td>
</tr>
<tr>
<td>Pre-School</td>
<td>47</td>
<td>14.33%</td>
<td>$11.59</td>
<td>12.92%</td>
</tr>
<tr>
<td><strong>Sub-Total</strong></td>
<td>216</td>
<td>65.85%</td>
<td>$71.48</td>
<td>79.69%</td>
</tr>
<tr>
<td>School Age: 6 yrs</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age: 7 yrs</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age: 8 yrs</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Unduplicated School Age: 5 - 8 yrs**</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age: 9 yrs and above</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age Total Includes -112 Overlap</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>School Age (Unduplicated)</td>
<td>112</td>
<td>34.15%</td>
<td>$18.22</td>
<td>20.31%</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>0.00%</td>
<td>$0.00</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Sub-Total</strong></td>
<td>112</td>
<td>34.15%</td>
<td>$18.22</td>
<td>20.31%</td>
</tr>
<tr>
<td>Total</td>
<td>328</td>
<td>100%</td>
<td>$89.71</td>
<td>100%</td>
</tr>
<tr>
<td>Minus 23 Overlap</td>
<td>305</td>
<td>100%</td>
<td>$89.71</td>
<td>100%</td>
</tr>
</tbody>
</table>

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

---

**There are 0 5-year-old within this count.
## OCTOBER 2017 BTA AMEX

<table>
<thead>
<tr>
<th>Trans. Date</th>
<th>AMEX Description</th>
<th>Amount</th>
<th>ELC Description</th>
<th>GL</th>
<th>Dist Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/24/2017</td>
<td>FRONTIER DENVER - OLABISI</td>
<td>$208.60</td>
<td>Frontier for Olabisi Castro to become FDC Instructor 12-04 to 12-08</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/27/2017</td>
<td>BUDGET RENT A CAR MIAMI - CHEMIKA</td>
<td>$148.98</td>
<td>Budget car rental for C. Burkhalter to attend FHSA Program Governance and PFCE Training 10-23 to 10-25</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/16/2017</td>
<td>BOSTON COMMON HOTEL BOSTON MA</td>
<td>$216.31</td>
<td>Boston Common lodging for E. Ramirez Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/16/2017</td>
<td>BOSTON COMMON HOTEL BOSTON MA</td>
<td>$216.31</td>
<td>Boston Common lodging for B. Vera-Lopez to attend Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/16/2017</td>
<td>BOSTON COMMON HOTEL BOSTON MA</td>
<td>$216.31</td>
<td>Boston Common lodging for M. Abreu Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/16/2017</td>
<td>BOSTON COMMON HOTEL BOSTON MA</td>
<td>$217.34</td>
<td>Boston Common lodging for A. Calveiro Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/21/2017</td>
<td>HYATT PLACE BOSTON M MEDFORD MA</td>
<td>$327.90</td>
<td>Hyatt Place lodging for B. Vera-Lopez to attend Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/21/2017</td>
<td>HYATT PLACE BOSTON M MEDFORD MA</td>
<td>$327.90</td>
<td>Hyatt Place lodging for E. Ramirez to attend Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/21/2017</td>
<td>HYATT PLACE BOSTON M MEDFORD MA</td>
<td>$1,311.60</td>
<td>Hyatt Place lodging for A. Calveiro Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/21/2017</td>
<td>HYATT PLACE BOSTON M MEDFORD MA</td>
<td>$327.90</td>
<td>Hyatt Place lodging for A. Calveiro Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/21/2017</td>
<td>HYATT PLACE BOSTON M MEDFORD MA</td>
<td>$1,311.60</td>
<td>Hyatt Place lodging for M. Abreu Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/21/2017</td>
<td>HYATT PLACE BOSTON M MEDFORD MA</td>
<td>$327.90</td>
<td>Hyatt Place lodging for M. Abreu Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/21/2017</td>
<td>HYATT PLACE BOSTON M MEDFORD MA</td>
<td>$1,311.60</td>
<td>Hyatt Place lodging for E. Ramirez to attend Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
<tr>
<td>10/21/2017</td>
<td>HYATT PLACE BOSTON M MEDFORD MA</td>
<td>$1,311.60</td>
<td>Hyatt Place lodging for B. Vera-Lopez to attend Parenting Journey Facilitator Training 10-15 to 10-21</td>
<td>65500</td>
<td>520EH0</td>
</tr>
</tbody>
</table>

$7,781.85

### Quarterly Breakdown - Airfare, Hotel, Car Rental

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Airfare September</td>
<td>$208.60</td>
</tr>
<tr>
<td>Total Hotel September</td>
<td>$7,424.27</td>
</tr>
<tr>
<td>Total car rental &amp; tolls September</td>
<td>$148.98</td>
</tr>
</tbody>
</table>

Total EHS monthly charges $7,781.85
Early Learning Coalition Review Hearing Committee Meeting

October 6th, 2017

Susana Paz Family Day Care Home - License # F11MD0741
20650 SW 124th Pl., Miami, FL 33177

Action Requested: The Executive Leadership team may recommend termination of the SR contracts for the 2017-2018 FY and consider revocation of eligibility for a period of five (5) years.

---

**Background**

**Susana Paz Family Day Care Home**
- License Capacity: 10
- Care Level offered: Infant-School Age
- Children enrolled for SR: 0
- Accreditations: None
- Provider has been contracted with the ELC since 2014
- 2016-2017 reimbursements approx.: $6,138.86

**Issues**

1 Class I Violation

03. Background Screening Requirements

ss. 402.313(3), 402.305(2)(a), 402.302(13), F.S. & F.A.C. Rule 65C 20.008(3) & (4), Form OEL-SR 6206, Section 18.4 Background Screening, Pages 38-39)

- Non-Compliance Description 03-01 The record for an individual indicated the person had been found guilty of an offense noted in Section 435.04, Florida Statute, which disqualifies the person from employment. (Section 18.4) [SR]
Early Learning Coalition Review Hearing Committee Meeting

October 5th 2017

Room 2 Bloom Community Development Inc. - C11MD1420
13485 Alexandria Drive Opa Locka, FL 33054

Action Requested: The Executive Leadership team recommends termination of the EHS Contract for the 2017-2018 FY

Background

<table>
<thead>
<tr>
<th>Room 2 Bloom Community Development Inc</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Center's Capacity: 255</td>
</tr>
<tr>
<td>• Care Level offered: Infant - In School</td>
</tr>
<tr>
<td>• Children enrolled for SR: 73 VPK:0 EHS: 62</td>
</tr>
<tr>
<td>• No Accreditations</td>
</tr>
<tr>
<td>• Provider has been contracted with the ELC since 2014-2015</td>
</tr>
<tr>
<td>• 2016-2017 reimbursements: SR = $131,710.70 EHS = $648,589.80 VPK= $12,751.20</td>
</tr>
</tbody>
</table>

Issues

EHS Vice President provided a report that indicated the center was out of compliance with the contract for the following items:

• Providing a health and safety environment to children in care

• The use of federal funds for its intended purpose and paying in a timely matter obligations that impact operation

• Failure to cooperate and make available records for audit purposes

• Staff to Child Rations during various EHS Monitoring Inspections

Comments

Previous violations:

1. Provider was placed under CAP, 12/06/2016 - 06/30/2017 for the following EHS non-compliances:

   • Adult-Child Ratio Non-Compliance

   • Inappropriate behavior towards staff

   • Diapering concerns
October 25, 2017

Room 2 Bloom Community Development Inc
C11MD1420
Emounte Banks, Owner / Shelia Dudley, Owner & Director
13485 Alexandria Drive
Opa-Locka, Fl 33054
shelia.room2bloom@gmail.com

RE: Notice of Termination
Statewide School Readiness Provider Contract (FY 2017-2018)
Statewide Voluntary Prekindergarten Provider Contract (FY 2017-2018)

Dear Provider,

This is a Notice of Intent for Termination for your SR and VPK Contracts.

Pursuant to s. 402.305(5), (6), and (7), F.S., Provider agreed to provide a healthy and safe environment for children in care as applicable, and as verified pursuant to s. 402.311, F.S. Health and Safety requirements are specifically addressed in each provider type attachment.

Your facility received the below DCF licensing violations that posed a threat to the health, safety or welfare of the children in your care. The DCF Violation totals are: 1 Class 1, which threatens the health, safety or welfare of children in your care.

1. 10/09/2017: 60. Background Screening Documents (1 Class 1 Violation)

- 60-07 The personnel record for the individual indicated the person had been found guilty of an offense noted in Section 435.04, Florida Statute, which disqualifies the person from employment and the owner/operator failed to take appropriate action. (Section 19.5, number 1)[SR]

Based upon the foregoing DCF licensing violations, the Coalition has decided to terminate your SR and VPK Contracts, effective November 25, 2017. You are also notified of Coalition’s intent to revoke your eligibility to deliver SR and VPK program services for a period of five (5) years.

Section 57 (a) of SR contract, and Section 52 (a) and (b) of VPK Contract - Termination for Cause. Basis of Termination for Cause. “PROVIDER agrees that COALITION has the right to terminate this Contract for cause at any time. The following are grounds for termination for cause: (a) Action, or lack of action, which threatens the health, safety or welfare of children...”

Section 59 of SR Contract, and Section 54 of VPK Contract - Revocation of Eligibility. In accordance with s. 1002.88(2), F.S. and s. 1002.674(4)(b), F.S., if PROVIDER’s Contract is terminated under paragraph 56., 57., or 58., and 52 or 53, COALITION may revoke PROVIDER’s eligibility to deliver the school readiness and/or VPK program for a period of five (5) years.
Please be aware that this decision is preliminary and you have an opportunity to request a review hearing of the Coalition's determination as described in the SR Contract at Section 64 and Exhibit 5 and VPK Contract at Section 58 and Exhibit 2: Due Process Procedures.

You must respond in writing requesting a review hearing within five (5) business days with copies of documentation supporting your claim and copy of this letter. The deadline for the Coalition to receive your response is November 1, 2017. The Request for a hearing must be submitted in written form: electronic to RequestReview@elcmdm.org or by mail to the Early Learning Coalition.

If you have any questions related to the SR and/or VPK Contract, please contact your Provider Relationship Manager, Cynthia Caceres at ccaceres@elcmdm.org or at 305-646-7220 ext. 2377.

Sincerely,

[Signature]

Angelo Parrino
Chief Operating Officer

CC: Provider Notification
October 25, 2017

Room 2 Bloom LLC 2
C11MD2235
Sheila Dudley & Emounte Banks, Owners
1910 NW 95th Street
Miami, FL 33147
shelia.room2bloom@gmail.com

RE: Notice of Termination
Statewide School Readiness Provider Contract (FY 2017-2018)

Dear Provider,

This is a Notice of Intent for Termination for your SR Contract.

Pursuant to s. 402.305(5), (6), and (7), F.S., Provider agreed to provide a healthy and safe environment for children in care as applicable, and as verified pursuant to s. 402.311, F.S. Health and Safety requirements are specifically addressed in each provider type attachment.

Your facility received the below DCF licensing violations that posed a threat to the health, safety or welfare of the children in your care. The DCF Violation totals are: 1 Class 1, which threatens the health, safety or welfare of children in your care.

1.09/28/2017: **Standard 60, Background Screening Documents** (1 Class 1 Violation)

- 60-07 The personnel record for the individual indicated the person had been found guilty of an offense noted in Section 435.04, Florida Statute, which disqualifies the person from employment and the owner/operator failed to take appropriate action. (Section 19.5, number 1) [SR]

Based upon the foregoing DCF licensing violations, the Coalition has decided to terminate your SR Contract, effective **November 25, 2017**. You are also notified of Coalition’s intent to revoke your eligibility to deliver SR program services for a period of five (5) years.

**Section 57 (a) of SR contract - Termination for Cause. Basis of Termination for Cause.** “PROVIDER agrees that COALITION has the right to terminate this Contract for cause at any time. The following are grounds for termination for cause: (a) Action, or lack of action, which threatens the health, safety or welfare of children...”

**Section 59 of SR Contract - Revocation of Eligibility.** In accordance with s. 1002.88(2), F.S. and s. 1002.67(4)(b), F.S., if PROVIDER’s Contract is terminated under paragraph 56., 57., or 58., and 52 or 53, COALITION may revoke PROVIDER’s eligibility to deliver the school readiness program for a period of five (5) years.
Please be aware that this decision is preliminary and you have an opportunity to request a review hearing of the Coalition’s determination as described in the SR Contract at Section 64 and Exhibit 5: Due Process Procedures.

You must respond in writing requesting a review hearing within five (5) business days with copies of documentation supporting your claim and copy of this letter. The deadline for the Coalition to receive your response is November 1, 2017. The Request for a hearing must be submitted in written form: electronic to RequestReview@elcmdm.org or by mail to the Early Learning Coalition.

If you have any questions related to the SR and/or VPK Contract, please contact your Provider Relationship Manager, Cynthia Caceres at ccaceres@elcmdm.org or at 305-646-7220 ext. 2377.

Sincerely,

[Signature]
Angelo Parrino
Chief Operating Officer

CC: Provider Notification
Action Requested: The Executive Leadership team recommend termination of the SR/VPK contracts for the 2017-2018 FY and consider revocation of eligibility for a period of five (5) years.

Background

Discovery Montessori Academy

- License Capacity: 52
- Care Level offered: Birth to School Age
- Children enrolled for SR: 4
- Children enrolled for VPK: 16
- Accreditations: NO
- Provider has been contracted with the ELC since 2012
- 2015-2016 reimbursements:

  $103,364.21

Issues

Provider is charging a registration fee for VPK students. Provider states that the registration fee being charged is per family not child.

VPK providers are not permitted to charge a registration fee or require parents to agree to any additional services or wraparound services.
2017-2018 SELF-ASSESSMENT PLAN

PURPOSE

Self-Assessment is a vital component of the planning cycle for the Early Head Start Program. The self-assessment creates a time for the program to critically examine data collected. The program uses this time to uncover patterns or trends in the data that may not be immediately evident during the regular ongoing monitoring process. The results of the self-assessment are used for program planning which include the development of goals and objectives, determination of training and technical assistance priorities, and the allocation of program funds.

Although inter-related, ongoing monitoring and self-assessment are distinct and separate systems. Ongoing monitoring takes place throughout the program year, examines whether the program is meeting regulatory requirements, and looks to answer the question, “Are we doing things right?” Self-Assessment takes place annually, examines the effectiveness of program operations, and attempts to answer the question, “Are we doing the right things?”

The self-assessment process described here will allow the program to analyze the effectiveness of key management systems, as those systems impact services delivered to children and families. Through the implementation of this process, we will focus on big issues, and answer three pertinent questions:

1. How can we better serve children and families in our community?
2. Where are we at risk?
3. How can we improve or streamline operations?

PERFORMANCE STANDARD

At least once each program year, a program must conduct a self-assessment that uses program data to evaluate the program’s progress towards meeting its goals, compliance with program performance standards throughout the program year, and effectiveness of the professional development and family engagement systems in promoting school readiness. [Head Start Performance Standards 1302.103(b)(2)(i)].
PARTICIPANTS

The inclusion of multiple perspectives ensures that all service areas and viewpoints are represented and considered during the analysis of data and the development of a program improvement plan. For this reason, various stakeholders (community representatives and parents) will be invited to participate along with key management staff from the Early Head Start Program.

PROCESS

Data Collection (Timeframe: December 5, 2017 – January 5, 2018)

The Neighborhood Place for Early Head Start will use existing information from various internal and external monitoring reports and/or inspections. Information from the program’s database and children’s records will also be used to determine areas of strength, as well as areas needing improvement. Each service area director or manager will identify the documents that will be reviewed as part of the self-assessment. Service area directors and managers may incorporate additional site visits or record reviews to gather pertinent data that will provide accurate information on the program’s implementation.

Data Analysis (Timeframe: January 8, 2018 – February 2, 2018)

Data analysis will be done in two tiers. The first tier will be service area focused. Service areas will consist of: ESREA (Eligibility, Selection, Recruitment, Enrollment, and Attendance), education, family and community engagement, health, nutrition, mental health, and disability. Directors and managers for each service area will organize a team of staff and community stakeholders to review the data. Data analysis will focus on identifying major area(s) of strength and opportunities for improvement. Recommendations for improvement will be provided.

The second tier will be program and system focused. The Early Head Start (EHS) leadership team will analyze the information from each service area team. Since the program’s systems work together to inform and influence the service deliver, the EHS leadership team will identify the systems impacted from the findings identified by the service area team. Appendix A provides a list of EHS 12 systems and a brief description of each system. A final report and program improvement plan will be developed.

Report Presentation (Timeframe: February 5, 2018 – February 13, 2018)

Two reports will be developed as a result of the data analysis. The summary report will recapitulate the results from the data analysis. A program improvement plan will detail the steps to be taken to strengthen the program. The program improvement plan will identify the individuals responsible for each step and the timeframe for completing each step. Both reports will be presented to the Policy Council and the Early Learning Coalition of Miami-Dade/Monroe Board.
Appendix A
Early Head Start Management Systems

Program Planning and Service System Design guide all programs in their five-year grant and include service plans that directly impact children and families.

Data and Evaluation drive data-based decision-making, inform each stage of the program planning cycle, and use qualitative and quantitative measures to ensure effective program management.

Fiscal Management accounts for federal assets and compliance with regulations, includes internal controls, and helps program leaders collaborate as they develop budgets to address goals and priorities.

Community and Self-Assessment initiate the program planning process, provide the right services to the right population (external focus), and support continuous quality improvement (internal focus).

Facilities and Learning Environments support children and families in indoor and outdoor settings and cultivate spaces that are safe and inspire learning.

Transportation ensures the safe and efficient movement of children and meets needs in a consistent manner that are in compliance with state and federal regulations.

Technology and Information Systems maintain the infrastructure needed to address the increased reliance on data collection and analysis. These systems select, manage, and provide training on appropriate hardware and software needed to monitor progress.

Training and Professional Development emphasize the importance of training and technical assistance (T/TA) in every program and offer a range of instructional resources, including online resources.

Communication builds relationships with internal and external stakeholders and helps programs “tell their stories” as they pursue program and school readiness goals.

Recordkeeping and Reporting build and maintain a program’s institutional memory; design and distribute strategic reports; manage recordkeeping activities; and inform staff, leadership and external partners.

Ongoing Monitoring and Continuous Improvement help programs adapt to better address goals and objectives and share data with staff, policy council, and governing bodies to engage everyone in the program planning process.

Human Resources ensures that staff and volunteers have the credentials and competencies needed to fulfill responsibilities.

Source: https://eclkc.ohs.acf.hhs.gov/hslc/tta-system/operations/mang-sys/mgmt-systems.html
Purpose

Ensuring that the neediest families in the communities served benefit from the program requires careful planning and well thought out recruitment efforts. This Recruitment and Selection Plan is a framework intended to increase community awareness about the program and encourage families to apply for services.

Outreach and Recruitment

Community awareness begins with outreach and recruitment. Outreach consists of the program's efforts to partner with agencies within the community to spread the word about the services being offered to families. Outreach opens the door for recruitment opportunities. Recruitment is the systematic, year-round process of informing families about the program. Recruitment is a collaborative effort that addresses community needs and focuses on target populations. Since recruitment is a collaborative process that relies heavily on the support of partnering providers, this collaboration commences with a meeting between the Eligibility, Recruitment, Selection, Enrollment, and Attendance (ESREA) Manager and the providers. The ERSEA Manager and the providers will develop an Annual Outreach and Recruitment Plan for each hub serviced. (see appendix A).

Target Populations

- Current homeless
- Foster/kinship care
- TANF
- SSI
- Low income families
- Domestic violence/Incarcerated Parents/At-Risk/Substance Abuse
- Children with IFSP or diagnosed disabilities
- Teenaged parents
- Families impacted by Gun Violence

Outreach Strategies

Outreach activities will be initiated in each of the targeted areas. Outreach activities will include but are not limited to:

- participating in public service announcements on local radio
- placing wrapped advertisements on Public Transportation
- highlighting the program in local newspapers
- distributing flyers at neighboring elementary schools
- creating phone messages in various languages to play during hold time at partner agencies
- advertising in housing project’s newsletter
- distributing flyers to community feeding programs
- providing flyers to community organization
- placing banners in prominent places in organizations in targeted areas
- developing MOU’s with agencies providing services to low-income families
- video testimonials from parents via various media platforms

Recruitment Strategies

Multiple times per month, the program will engage in recruitment activities being held in the community and by organizations that service the community. Recruitment work stations will be set up at the locations listed below. Recruitment will include but not be limited to:

- Community/Health fairs
- family events at Miami-Dade County Public Library System
- low-income housing projects and apartments in the area for applicants
- local grocery stores, churches, laundromats, convenience stores, and restaurants
- community organizations that provide services to low income families.
Early Head Start Center and Local School Recruitment

- announce open enrollment in school newsletters
- provide brochures, flyers and applications in school offices
- send flyers or brochures home with children
- post flyers in school
- announcements on reader boards
- conduct a presentation about the program at PTA and school staff meetings
- post flyers in the office of student affairs
- provide registration information to college advisors
- post flyers in local trade school registration offices

ELCMDM Strategies

- add open enrollment event to the email signatures and telephone “on hold messages”
- blast program information to eligible families that apply for school readiness via text message
- add an Early Head Start website or web page
- increase Early Head Start social media presence
- consider Early Head Start partnership when executing MOU’s with partner agencies.

The following media will be used continually to recruit eligible children: posters, flyers, brochures, newsletters, banners, signs, public service announcements, billboards, news releases, and/or door-to-door canvassing. The Early Head Start ERSEA Manager will submit all media to the Early Learning Coalition’s Communications Department for approval prior to broadcast, posting, or distribution.

Selection

Selection is the process by which a program uses a fair and objective point system to select applicants who would benefit most from services. The program developed selection criteria that prioritizes relevant family and child risk factors. Selection criteria is developed taking into account the community’s needs and family welfare. Families with the highest number of priority points are given preference for enrollment into the program.
## 2018 - 2019 Selection Criteria

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Hub: Liberty City

**Procedure**

**Activities section**
List specific strategies for activities and where activities will be conducted.

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Hub: **Liberty City**

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Policies and Procedures

Finance Department
02.06.000 Overview: Finance Department Responsibilities

The Finance department, under the leadership of the Chief Financial Officer (CFO) manages and processes financial information for the Early Learning Coalition of Miami-Dade/Monroe. The Finance Department operates in full compliance and accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and the 2 CFR 215 Code of Federal Regulations, Title 2, Grant agreements, part 215. In addition, the policies guiding the Finance Department fully comply with:

- Chapter 50A – General Regulations;
- Section 215.422, F.S. – Payments, warrants and invoices, processing time limits, dispute resolution, and agency or judicial branch compliance;
- Section 287.058, F.S. – Contract document;
- Rule 60A-1.002, FAC – Purchase of commodities or contract services;
- Chapter 691 – Division of Auditing and Accounting;
- Rule 691-24, F.A.C – Payment of Vouchers by State Warrant;
- Rule 691-40, F.A.C. – Bureau of Auditing invoice requirements;
- DFS Reference Guide for State Expenditures
  - CFO Memo No. 01 (2012-13), Contract Summary Form
  - CFO Memo No. 02 (2012-13), Contract and Grant Reviews and Related Payment Processing Requirements
  - CFO Memo No. 03 (2014-15), Compliance Requirements for Agreements
  - CFO Memo No. 06 (2011-12), Contract Monitoring and Documenting Contractor Performance
  - PUR 1000 and 1001
- OEL Program Guidance PG 250.01, Other Cost Accumulator (OCA) Working Definitions;
- OEL annual grant agreement Exhibit I for specified prohibited costs.

The primary responsibilities of the Finance Department are:

- General Ledger
- Budgeting
- Cash and Bank Reconciliation
- Asset Management
- Accounts Receivable and Billing
- Cash Receipts
- Accounts Payable
- Cash Disbursements
- Financial Statements
- External Reporting
- Compliance with Government Reporting Requirements
- Annual Audit
- Internal Control
02.06.101 General Ledger and Chart of Accounts: Overview

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of the Early Learning Coalition of Miami-Dade/Monroe, and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.

The Early Learning Coalition of Miami-Dade and Monroe Counties utilizes the MIP Fund Accounting system to comply with generally accepted accounting standards for non-profit accounting and reporting requirements.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system, and therefore the basis for Early Learning Coalition of Miami-Dade/Monroe's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense and gain and loss account.

Early Learning Coalition of Miami-Dade/Monroe’s chart of accounts is comprised of seven segments:

1. GL (Line Item)
2. Fund
3. Program Service
4. Program
5. Sub-Program
6. Contract
7. FASB
8. Location

General Ledger Line Items

General Ledger Accounts are comprised of:

1. Assets
2. Liabilities
3. Revenue
4. Expenses
5. Fund Balance (Net Assets)
**Control of Chart of Accounts**

Early Learning Coalition of Miami-Dade/Monroe's chart of accounts is monitored and controlled by the Controller and Special Projects Manager. Responsibilities include the handling of all account maintenance, such as additions, edits, and deletions. The Controller shall be made aware of any changes or deletions to ensure that the chart of accounts is consistent with the organizational structure of Early Learning Coalition of Miami-Dade/Monroe and meets the needs of each division and department.

**Classification of Funds and Net Assets**

Net assets of the Organization shall be classified based upon the existence or absence of donor-imposed restrictions as follows. Separate Fund accounts are created for each new funding source, grant, or other significant program for proper tracking of Revenues, Expenditures, and Balance Sheet items.

**Unrestricted Net Assets** - Net assets of funds that are not subject to donor imposed stipulations.

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

**Permanently Restricted Net Assets** - Net assets of funds subject to donor imposed stipulations that the Organization permanently maintain certain contributed assets. Generally, donors of such assets permit the Organization to use all or part of the income earned from permanently restricted net assets for general operations or for specific purposes.

**Changes to the Chart of Accounts**

Additions to, deletions from or any other changes to Early Learning Coalition of Miami-Dade/Monroe's standard chart of accounts shall only be done by the Controller or Special Projects Manager.

**Fiscal Year of Organization**

Early Learning Coalition of Miami-Dade/Monroe shall operate on a fiscal year that begins on July 1st and ends on June 30th. Any changes to the fiscal year of the organization must be approved by Early Learning Coalition of Miami-Dade/Monroe’s Board of Directors.

**Recording Items into the General Ledger**

It is the policy of the Early Learning Coalition of Miami-Dade/Monroe that no individual shall have the ability to enter and post their own entries. All entries to the General Ledger are reviewed and posted by someone other than the person who prepared the entries.
Security Levels in the Accounting System

It is the policy of the Early Learning Coalition of Miami-Dade/Monroe that appropriate security levels will be established for personnel who access the accounting system.
2.06.201 Revenues and Cash Receipts: Revenue

Revenue Recognition Policies

The Early Learning Coalition of Miami-Dade/Monroe receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements of Early Learning Coalition of Miami-Dade/Monroe in the following manner:

- **Grant income** - Monthly accrual based on incurrence of allowable costs for cost-reimbursement awards or based on other terms of the award for fixed price, unit-of-service, and other types of awards.

- **In-kind Contributions** – Recognized as income when received (see also Cost Sharing and Matching).

- **Program Income** – May include refunds and other applicable credits, and is recognized as a reduction in expenditures in the period in which it is received.

- **Nongovernmental Cash contributions** – Recognized as income when received, unless accompanied by restrictions or conditions (see the next section on contribution income).

Immaterial categories of revenue may be recorded on a cash basis as deemed appropriate by the Controller.

*Compliance with Laws, Regulations and Provision of Awards*

As a recipient of Grants, Awards, and Federal funds, the Coalition adheres to compliance with all applicable laws, regulations, statutes and provisions of the awarding agencies.
2.06.202 Revenues and Cash Receipts: Contributions Received

Definitions

The following definitions shall apply with respect to the policies described in this section:

**Contribution** - An unconditional transfer of cash or other assets to the Organization, or a settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity acting other than as an owner.

**Condition** - A donor-imposed stipulation that specifies a future and uncertain event whose occurrence or failure to occur gives the promissor a right of return of the assets it has transferred to the Organization or releases the promissor from its obligation to transfer its assets.

**Restriction** - A donor-imposed stipulation that specifies a use for the contributed asset that is more specific than broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in Early Learning Coalition of Miami-Dade/Monroe's articles of incorporation and bylaws. Restrictions on Early Learning Coalition of Miami-Dade/Monroe's use of an asset may be temporary or permanent.

**Nonreciprocal Transfer** - A transaction in which an entity incurs a liability or transfers assets to Early Learning Coalition of Miami-Dade/Monroe without directly receiving value from Early Learning Coalition of Miami-Dade/Monroe in exchange.

**Promise to Give** - A written agreement to contribute cash or other assets to Early Learning Coalition of Miami-Dade/Monroe.

**Exchange Transaction** - A reciprocal transaction in which Early Learning Coalition of Miami-Dade/Monroe and another entity each receive and sacrifice something of approximately equal value.
2.06.203 Revenues and Cash Receipts: Distinguishing Contributions from Exchange Transactions

The Early Learning Coalition of Miami-Dade/Monroe receives income in the form of contributions, revenue from exchange transactions, and income from activities with characteristics of both contributions and exchange transactions. The Early Learning Coalition of Miami-Dade/Monroe shall consider the following criteria, and any other relevant factors, in determining whether income will be accounted for as contribution income, exchange transaction revenue, or both:

1. Early Learning Coalition of Miami-Dade/Monroe's intent in soliciting the asset, as stated in the accompanying materials;
2. The expressed intent of the entity providing resources to Early Learning Coalition of Miami-Dade/Monroe (i.e. does the resource provider state its intent is to support Early Learning Coalition of Miami-Dade/Monroe's programs or that it anticipates specified benefits in exchange?);
3. Whether the method of delivery of the asset is specified by the resource provider (exchange transaction) or is at the discretion of Early Learning Coalition of Miami-Dade/Monroe (contribution);
4. Whether payment received by Early Learning Coalition of Miami-Dade/Monroe is determined by the resource provider (contribution) or is equal to the value of the assets/services provided by Early Learning Coalition of Miami-Dade/Monroe, or the cost of those assets plus a markup (exchange transaction);
5. Whether there are provisions for penalties (due to nonperformance) beyond the amount of payment (exchange transaction) or whether penalties are limited to the delivery of assets already produced and return of unspent funds (contribution); and
6. Whether assets are to be delivered by Early Learning Coalition of Miami-Dade/Monroe to individuals or organizations other than the resource provider (contribution) or whether they are delivered directly to the resource provider or to individuals or organizations closely connected to the resource provider.
Accounts Receivable Entry Policies

Posting of customer invoices to the accounts receivable subsidiary ledger shall be performed by individuals independent of the cash receipts function of Early Learning Coalition of Miami-Dade/Monroe.

Posting of credit memos and other adjustments to customer accounts receivable shall also be performed by an individual independent of the cash receipts function of Early Learning Coalition of Miami-Dade/Monroe.

Classification of Income and Net Assets

All income received by Early Learning Coalition of Miami-Dade/Monroe is classified as "unrestricted," with the exception of the following:

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

From time to time, Early Learning Coalition of Miami-Dade/Monroe may raise other forms of contribution income which carry stipulations that Early Learning Coalition of Miami-Dade/Monroe utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, Early Learning Coalition of Miami-Dade/Monroe shall classify this income as Temporarily Restricted income.

As with all Temporarily Restricted net assets, when the restriction associated with a contribution has been met (due to the passing of time or the use of the resource for the purpose designated by the donor), Early Learning Coalition of Miami-Dade/Monroe will reclassify the related net assets from "Temporarily Restricted" to "Unrestricted" and reflect this reclassification as an activity in its Statement of Activities.

From time to time, the Early Learning Coalition of Miami-Dade/Monroe Board of Directors may determine that it is appropriate to set funds aside for specific projects. To the extent these set-asides result from a Board action, rather than a donor-imposed requirement, the resulting set-aside shall be classified as “unrestricted”. However, to identify these funds as being set aside for special projects, such set-asides shall be labeled “Board-Designated” funds within the unrestricted net assets of Early Learning Coalition of Miami-Dade/Monroe, and shall be reported as a separate component of unrestricted net assets on the Early Learning Coalition of Miami-Dade/Monroe financial statements.
2.06.205 Revenues and Cash Receipts: Cash Receipts

Overview

Cash (including checks payable to the organization) is the most liquid asset an organization has. Therefore, it is the objective of Early Learning Coalition of Miami-Dade/Monroe to establish and follow the strongest possible internal controls in this area.

Processing of Checks and Cash Received in the Mail

Mail is delivered to a P.O. Box in the lobby of the building. Mail is picked up and delivered to the receptionist by someone independent of the cash receipt process. Mail is opened and stamped by the receptionist, who enters any checks received in the mail into the Received Checks log. After checks are entered into the log, they are picked up by the Executive Assistant to the Chief Operating Officer (or appointed designee) who prepares the deposit slip. The deposit is taken to the bank by someone independent of all afore-mentioned functions and independent of all accounts receivable and accounts payable functions.

Endorsement of Checks

It is the policy of Early Learning Coalition of Miami-Dade/Monroe that all checks received that are payable to the Organization shall be restrictively endorsed by the individual who prepares the deposit slip. The restrictive endorsement shall be a rubber stamp that includes the following information:

- For Deposit Only
- Early Learning Coalition of Miami-Dade/Monroe
- The bank name
- The bank account number of Early Learning Coalition of Miami-Dade/Monroe

Recording of Cash Receipts to the General Ledger

Cash Receipts are entered into the General Ledger by someone outside of the deposit process. Cash Receipts are reviewed posted to the General Ledger by someone independent of the deposit process or the entry into the General Ledger.

Timeliness of Bank Deposits

It is the policy of Early Learning Coalition of Miami-Dade/Monroe that bank deposits will be made on an as needed basis, but in no event shall deposits be made less frequently than weekly.

Reconciliation of Deposits

On a periodic basis the log of Checks Received shall be reconciled to bank deposits by Finance staff independent of the deposit process. Any discrepancies shall be immediately investigated.
2.06.206 Revenues and Cash Receipts: Accounts Receivable Management

Monitoring and Reconciliations

The Accounts Receivable Aging is reviewed on a periodic basis by the Controller and other appropriate staff. Open items are verified for pending payment. Any adjustments such as credit memos or debit memos are documented sufficiently and reviewed before posting. Customer adjustments are posted by someone independent of the billing and cash receipt process.

If a balance remains unpaid for an undue length of time, the customer is contacted by appropriate staff to inquire on the reasons for delay of payment and expected payment date.
2.06.301 Expenditures and Disbursements: Purchasing

Overview

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to follow a practice of ethical, responsible and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The ELC’s Procurement Policy, among other things, establishes a variety of purchasing thresholds, delineates and defines roles, duties and responsibilities of the President/CEO and staff and provides for oversight by the Board of Directors in the procurement process.

In addition, the ELC’s Procurement Policy shall be applied to comply with all applicable federal, state, and locate statutes, regulations, ordinances, and administrative orders and resolutions, including:

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

Contract and Purchase Orders

The finance department shall be responsible for processing purchase orders. The Chief Operating Officer (COO) has approval authority over all purchases and contractual commitments as defined in this policy and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial. Properly completed purchase orders are required for each purchase decision in excess of $2500, with the exception of travel advances and expense reimbursements, which utilize separate reimbursement forms.

All purchase orders are entered and maintained in Microix, third party software, which is hosted by Non-Profit Technologies Inc. Before entry into Microix, each purchase order is assigned a number.
access to the secure cloud is granted, Microsoft network credentials are issued to users of Microix. Users in this secure group only includes finance, leadership, and a limited number or requestors. The usernames and passwords for everyone in this secure group change in accordance to the enforced network policy every 45 days with 3 lockout attempts.

Once the access to the system is established, the remote secure hosted environment is protected with firewalls, encryption at storage and transmission of data to and from host and user nodes.

Once the purchase order is entered into Microix, a workflow is automatically generated by the system. The workflow delineates the individuals who are responsible for initiating an action on the purchase order and what action is required. The purchase order is then tracked throughout the process via a purchase order audit trail that is created in Microix. At the end of each accounting period, the accounts payable department creates an aged outstanding purchase order report and distributes to the Director of Contracts and the Chief Financial Officer.

Authorized purchasers may request and be issued purchase orders.

All Coalition purchase orders shall contain:

1. Minimum required Purchase Order policy disclosures
   a. Contractor name, address, point of contact and phone number
   b. Source of funding
   c. Solicitation number (if applicable)
   d. Statements regarding the quantity, description, and price of goods or services ordered
   e. Applicable payment terms and discounts
   f. Date of performance, transportation/delivery
   g. Liquidated damages
   h. Catalog number, page number (if applicable)
   i. Net price per unit, less any discounts
   j. Total amount of order
   k. Authorized signature
   l. Date purchase order was prepared
   m. The following additional disclosures are required regardless of the scoped goods/services
      i. Payment audit
      ii. Payments made after Coalition’s written acceptance
      iii. Payments timeframes
      iv. Funding availability/annual appropriation
      v. No lobbying
      vi. Public access/public records
      vii. Conduct of business as governed by federal and state laws
      viii. Conflict of interest/related party activities
      ix. Confidentiality and safeguarding information
x. Termination for cause (required for purchases in excess of $10,000)

xi. Remedies (required for purchases in excess of $35,000)

2. Minimum control processes for Purchase Orders contain the following elements and comply with 60F-1.0016, F.A.C.
   a. All unused and/or voided purchase orders are maintained in Microix and access is restricted through the use of secure cloud technology
   b. Files and accounting systems are maintained for all consecutive purchase orders that are either issued or voided
   c. An inventory record is maintained in Microix of all staff authorized to issue and sign each type of purchase order
   d. All purchase orders are issued by the main Finance location. The Coalition does not generate purchase orders from field or satellite locations

*Non-Discrimination Policy*

All vendors/contractors who are the recipients of Organization funds, or who propose to perform any work or furnish any goods under agreements with Early Learning Coalition of Miami-Dade/Monroe shall agree to these important principles:

- Vendors/Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the vendors/contractors.
- Vendors/contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.

Notices, advertisement and solicitations placed in accordance with Federal law, rule or regulation shall be deemed sufficient for meeting the intent of this section.

*Authorizations and Purchasing Limits (see Procurement Policy)*

All services, commodities and/or contracts in excess of $35,000 between Early Learning Coalition of Miami-Dade/Monroe and outside parties must go through a competitive procurement process, such as Request for Proposals and/or Invitation to Bid. Please refer to the Procurement Policy for more detail.

For the aforementioned and any purchases below the $35,000 established threshold refer to the Procurement Policy for more detail.
Receipt and Acceptance of Goods

When goods are received, and confirmation that items delivered meet order specifications, the requester is provided with the item(s) along with a copy of the packing slip and the original packing slip is forwarded to the finance department for payment process. Goods are received at the front desk by the receptionist, who is independent of the purchasing process.

SEE PROCUREMENT POLICY FOR FULL COVERAGE OF THE ELC PURCHASING POLICIES.
2.06.302 Expenditures and Disbursements: Political Intervention

Prohibited Expenditures

Consistent with its tax-exempt status under the Internal Revenue Code, it is the policy of Early Learning Coalition of Miami-Dade/Monroe that the Organization shall not incur any expenditure for political intervention. For purposes of this policy, political intervention shall be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the federal, state or local level. Political intervention does not include lobbying activities, defined as the direct or indirect support or opposition for legislation, which is not prohibited under the Internal Revenue Code for Early Learning Coalition of Miami-Dade/Monroe. Examples of prohibited political expenditures include, but are not limited to, the following:

- Contributions to political action committees
- Contributions to the campaigns of individual candidates for public office
- Contributions to political parties
- Expenditures to produce printed materials (including materials included in periodicals) that support or oppose candidates for public office
- Expenditures for the placement of political advertisements in periodicals

Endorsements of Candidates

It is the policy of Early Learning Coalition of Miami-Dade/Monroe not to endorse any candidates for public office in any manner, either verbally or in writing. This policy extends to the actions of management and other representatives of Early Learning Coalition of Miami-Dade/Monroe, when these individuals are acting on behalf of, or are otherwise representing, the Organization.

Prohibited Use of Organization Assets and Resources

It is the policy of Early Learning Coalition of Miami-Dade/Monroe that no assets or human resources of the organization shall be utilized for political activities, as defined above. This prohibition extends to the use of Organization assets or human resources in support of political activities that are engaged in personally by board members, members of management, employees, or any other representatives of Early Learning Coalition of Miami-Dade/Monroe. While there is no prohibition against these individuals engaging in political activities personally (on their own time, and without representing that they are acting on behalf of the Organization), these individuals must at all times be aware that Organization resources cannot at any time be utilized in support of political activities.
2.06.303 Expenditures and Disbursements: Accounts Payable Management

Revenues and Cash Receipts: Billing/Invoicing

The Early Learning Coalition of Miami-Dade/Monroe bills for grants and contract revenue on a monthly basis.

Responsibilities for Billing and Collection

The Early Learning Coalition of Miami-Dade/Monroe’s Accounting Department is responsible for the monthly invoicing of all grants as well as the collection of outstanding receivables. Invoicing requirements are set forth in each grant contract and it is the policy of the ELC to fully comply with 691-40.0022(3), F.A.C., 691-24.003 F.A.C.; CFOM NO. 06(2011-12); s. 287.057(14)(b), F.S.; and s.215.422(8), F.S.; and all contractual obligations related to invoice submission.

In order to ensure appropriate and adequate invoice processing, the Coalition sets forth the following procedures:

1. Contractual service invoices submitted by vendors, contractors, and service providers for payment must clearly identify, at a minimum,
   a. The dates of service, a description of the specific contract deliverables provided during the invoice period and the quantity provided, and the payment amount specified in the agreement for the completion of the deliverables provided.
2. Cost reimbursement invoices must reflect the expenditures incurred by expenditure category.
3. Required information may be submitted on the invoice or in a report format along with any other information required by the terms of the agreement.
4. The contract/grant manager will provide written certification that services were performed in accordance with the contract terms and the written certification will be maintained in the Coalition’s finance department files. (s. 287.057(14), F.S.).
   a. The Contract Manager will approve and inspect goods or services within 5 working days unless the bid specifications, purchase order or contract specifies otherwise. (s. 215.422(1), F.S.
   b. Terms and conditions are specified in the contract and accompany each request for payment.
   c. The Contract Manager will ensure that deliverables were received on time and met performance measures before release of payment is approved.
5. The Contract Manager and the Procurement Officer will ensure invoices have adequate documentation, contain a date stamp, are processed timely and verify that in compliance with (691-40.002, (3), F.A.C., the invoice contains the following details:
   a. A description of the item(s)
   b. The number of units
   c. The cost per unit
   d. Service dates that coincide with the invoice period
   e. Information that the minimum level of service was provided
f. Information that the amount invoiced coincides with the terms/conditions

6. The Accounts Payable Specialist will:
   a. Verify that required supporting documentation is submitted
   b. Review documentation and confirm that commodities/contractual services have been satisfactorily provided within the terms of the contract/agreement
   c. Certify that the Coalition received the goods/services

7. The Finance Department will ensure that invoices are paid according to state rules for Prompt Payment Compliance.
   a. In compliance with Section 215.422(3)(b), F.S., interest will be paid to vendors for any payment that is not issued within 40 days after receipt of the invoice, receipt, inspection, and approval of the goods and services
   b. Interest penalties of less than $1.00 will not be paid unless the vendor asserts his right to the interest penalty payment, either orally or in writing.

All invoices are entered into Microix and processed through the MIP Fund Accounting System.

Payment Disputes

The Early Learning Coalition of Miami-Dade/Monroe complies with s.215.422(8), F.S. to address and resolve disputes arising from the receipt of goods/services.

The Contract Manager is responsible for the receipt of invoices and ensuring that invoices contain the required documentation, date stamp, and that the minimum level of service was provided. In those instances where it is determined that the required documentation was not provided, the contract manager will contact the vendor to obtain the missing documentation. For goods or services where the minimum level of service was not provided, the contract manager will contact the vendor to resolve missing items or services. If the contract manager is not able to resolve the issue upon the initial contact with the vendor, the following processes will occur:

1. The invoice may be prorated, reduced, or rejected according to the financial consequences set forth in the executed contract/agreement
2. If some deliverables can be validated and supported by adequate documentation, partial or prorated payments will be made
3. Invoices for Contracts or agreements that do not contain financial consequences will be rejected and the vendor instructed to resubmit in the next reimbursement cycle

Settlement Agreements

A settlement agreement is executed when funds are used to reimburse entities when the amount owed is in dispute. Examples include:

1. Lawsuits, damages, or legal fees
2. The absence of an executed agreement or contract
3. An agreement or contract executed after services were rendered or in non-compliance with s. 287.058(2)
4. Additional services not included in the agreement or contract were performed
5. Services rendered after the agreement or contract expires

Settlement agreements are required to be entered into and executed under the guidance and direction of ELC board legal counsel, as they constitute a lengthy, cumbersome and potentially expensive process for the Coalition.

Contract Manager (See Contract Management Policy)

Vendor Maintenance

It is the policy of the Early Learning Coalition of Miami-Dade/Monroe to segregate the vendor maintenance function to someone who is outside the Finance department and who is also outside of the Purchasing process.

Microix Requisition System

It is the policy of the Early Learning Coalition of Miami-Dade/Monroe to utilize the Microix electronic requisition system for all purchase orders and payment requests. (Such items as manual payroll checks and other sensitive items as determined by the Finance department will be manually approved and entered directly into the accounting system.).

Recording of Accounts Payable

All valid accounts payable transactions, properly supported with the required documentation and possessing the appropriate approvals from Microix, shall be recorded as accounts payable in a timely manner. It is the policy of Early Learning Coalition of Miami-Dade/Monroe that only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the vendor records. No vendor statements shall be processed for payment.

Establishment of Control Devices

Control of invoices is established by the Accounts Payable Specialist as soon as invoices are received.

- All Invoices are received by the finance department and are routed for payment processing through Microix.
- Invoices will not be paid without proper documentation attached to the invoice.
- Invoices must have been processed through Microix for appropriate approval stamps (see above “Microix Requisition System” for possible exceptions).
- Accounts Payable transactions are performed by someone independent of the check writing, purchasing, accounts receivable, or cash receipt process.
**Preparation of a Voucher Package**

Prior to any account payable being paid, a package called a “voucher package” shall be assembled. Each voucher package shall contain the following documents:

- Vendor invoice (or employee expense report)
- Packing slip (where appropriate)
- Receiving report (where appropriate; or other indication of receipt of merchandise and authorization of acceptance)
- Copy of approved Microx purchase order, check request or other documentation showing approval for payment.

**Processing of Voucher Packages**

The following procedures shall be applied to each voucher package:

- Check the mathematical accuracy of the vendor invoice.
- Review for all appropriate signatures, supporting documentations and other requirements as set forth by respective guidelines.
- Review the general ledger distribution, using the Organization’s current chart of accounts.

**Employee Expense Reports**

Reimbursements for travel expenses will be made only upon the receipt of a properly approved and completed expense reimbursement form (see further policies under “Local Travel” and “Out of Town Travel”).
2.06.304 Expenditures and Disbursements: Travel Reimbursement

The Coalition complies with all federal laws and requirements and state statutes and rules related to the reimbursement of corporate travel. Travel policy guidance is taken from 2 CFR Part 200.302, Financial management systems, 200.303., Internal Controls; DFS Reference Guide, DFS State Travel Manual; s.112.061, F.S. Per diem and travel expenses of public officers, employees, and authorized persons; and CFO Memo No. 06 (2016-17).

1. All travel expenses are documented and reimbursed based on applicable state travel rules
2. All travel will contain proper authorization, review and approval from the designated supervisor of record
3. All travel reimbursement will be completed using the state-issued travel authorization, travel advances and travel reimbursement forms
4. All travel reimbursement forms will contain the required traveler’s signatures/statements
5. All travel will be completed using the most economical and efficient method for each travel event
6. All travel reimbursements will be reviewed to ensure:
   a. That reimbursement does not exceed allowable amounts
   b. That detail is included for allowable mileage reimbursement amounts
   c. That meal rates included are from statutes
   d. Travel per diem calculations and daily room rates will not exceed $150 per day per traveler
   e. Only reasonable and necessary business-related costs are included for reimbursement
   f. Leadership team member’s travel will be reviewed and approved by the Chairman of the Board of Directors
   g. The designated supervisor in each department reviews and approves all travel requests to ensure appropriate and allowable reimbursements. If improper or fraudulent activity is identified:
      i. The identified employee will be subject to disciplinary action
      ii. The action taken will be based on the Coalition's progressive disciplinary policy
         (See HR policy for additional detail.)

2.06.304.1 Local Travel Reimbursement

It is the policy of the ELC to provide accurate and timely reimbursement to staff who incur local travel within the employee’s official headquarters (Miami-Dade or Monroe County) for the completion of their job responsibilities. Reimbursement will be calculated based on the mileage between the starting point and the ending destination. ELC will not reimburse mileage for daily commute to work. The ELC will reimburse the staff for miles traveled based on the State approved mileage reimbursement rate in place at time of request.
Requests for employee Local Travel Reimbursement must be submitted to the Finance Department within 60 calendar days of the day in which the expense was incurred. The Coalition will not reimburse any employee’s local travel expenses submitted 60 calendar days after the expense has occurred.

Employees are required to properly document all mileage traveled, tolls and parking expenses incurred for which they will request reimbursement.

Original receipts must be provided for all parking and tolls incurred. If tolls are paid through Sun Pass, the employees are required to highlight the tolls for which they are requesting reimbursement.

**Completing the Local Travel Form**

Reimbursement requires the completion and approval of the Local Travel Form which can be found at: N:\Finance Forms\Travel Forms & Procedures\ELC Travel Forms Revised 2012.

The employee must click on the tab labeled Local Travel. The traveler must complete the following information in the local travel form:

- Traveler’s Name
- Department
- Date of travel
- Grantor/funding source
- Purpose of travel
- Full address for the starting point and ending destinations (including city and zip code).

The traveler shall sign the form and have it approved by his/her immediate supervisor and/or department director.

**Calculating Mileage**

Reimbursement will be calculated based on the mileage between the starting point and the ending destination. ELC will not reimburse mileage for daily commute to work.

Employees should use the website www.Mapquest.com to determine accurate mileage. This same website will be used to verify and audit mileage.

A text only MapQuest printout must be attached. The date of travel shall be written on each MapQuest printout to facilitate reimbursement. As of March 1, 2011 a text only MapQuest printout is required for all mileage claimed.

When calculating mileage at the beginning of each travel, if the starting point is the traveler’s home, he/she may only claim mileage from home to the work related destination if the mileage is less than the mileage from the office to the work related destination. Reimbursement will be based on the shorter distance.
When calculating mileage at the end of each travel, the traveler may only claim return mileage to their home if the mileage to their home is less than the mileage returning to the office.

In either case, the traveler must enter the miles for both home and office to or from the destination.

Reimbursement is based on the shorter distance regardless of the time of travel.

**Processing the Local Travel Form**

In order to process the Local Travel Form the traveler or his/her Administrative Assistant must complete the following steps:

- Get Required Signatures from Immediate Supervisor, Department Director and Department Executive.
- Create a Check Request in Microix.
- Scan and attach approved documents to check request.
- Print copy of Check Request from Microix
- Attach Microix Check Request to Original Documents
- The traveler shall time stamp and submit a copy of the Microix printout of the Check Request with all original documents attached to the Finance Department.

**Auditing Local Travel Forms**

The traveler’s supervisor shall review the completed Local Travel Reimbursement Form and reconcile it with the monthly activities attended. If the supervisor identifies any errors, he/she shall return the form to the traveler for corrections. Once the Local Travel Reimbursement Form is correct, the supervisor shall sign the form and return to the traveler for further processing. The Finance Department will use MapQuest to verify the accuracy of the mileage claimed for reimbursement. Material discrepancies will be addressed with the requestor.

**Payment**

Employees will be reimbursed via check within 15 business days of submission of accurate Local Travel Reimbursement Form, not counting days of delay due to requester error. No travel older than 6 months will be reimbursed unless otherwise approved by the CEO or Senior Director of Administration and Finance.
2.06.305 Expenditures and Disbursements: Out of Town Travel Reimbursement

It is the policy of the ELC to ensure all out-of-town travel by ELC staff is properly documented and that accurate and timely reimbursement for allowable travel expenses is provided to the staff. All travelers must obtain proper authorization prior to the travel. The ELC will cover and/or reimburse the staff based on State approved rates. Meal Allowances apply if the travel is beyond 24 hours. ELC will honor requests for travel incurred within 6 months prior to the submittal of a complete and accurate Travel Reimbursement Form.

Authorization to Incur Travel or Conference Related Expenses (OEL form)

An employee must complete an OEL-Authorization to Incur Travel for all out of town travel.

Completing the OEL Form

OEL Forms can be found at: N:\Finance Forms\Travel Forms & Procedures\ELC Travel Forms Revised 2012\Out of Town Travel\Out_of_Town_Travel_Form_2012. The employee must click on the tab labeled LOG_OEL_Form_Enter_Data. OEL Form. The traveler must complete the following information on the form:

- Traveler’s Name
- Department
- Grantor/Funding source
- The dates and purpose of travel
- Description and estimates of the costs to be incurred (including airfare, hotel, car rental, meal allowances, taxis, shuttles, and parking).
- Gains benefiting the coalition from your travel/conference

The traveler must click on tab labeled OEL Form_Print_Only. When completed then print. (traveler should save the spreadsheet on their computer to complete the expense report when they return from their trip), and have the OEL form signed and attach the following documents:

- Any available approval documentation for conferences and seminars (i.e. email from supervisor)
- Conference/Seminar Agenda or Schedule
- Conference/Seminar Registration Form
- Airfare and flight information (if flying to destination)
- Hotel information (if staying overnight)
- Car Rental Information (if renting a car)
- Mileage estimate (only if driving personal car)

Once completed, the traveler or his/her administrative assistant must obtain approval signatures from required supervisors.
Travel Arrangements

Once the OEL form is approved it shall be turned in to the Travel Coordinator for travel arrangements. The traveler must submit the OEL form to the Travel Coordinator and attach flight, car rental, and hotel preference information and/or requirements, the conference agenda, as well as any other anticipated costs to be incurred.

The Travel Coordinator will make all the travel arrangements and return all original documents with travel information and reservations to the traveler.

Meal Allowances

Meal Allowances apply if the travel is out of county or extends beyond 24 hours. Meal allowances will be provided at the following rates once the travel is completed and a travel expense report is submitted by the traveler:

- $6 for breakfast if travel is before 6 am and extends beyond 8 am
- $11 for lunch if travel is before 12 noon and extends beyond 2 pm
- $19 for dinner if travel is before 6 pm and extends beyond 8 pm

No meal allowance will be provided if the meals are included in convention, seminar, conference fees, or hotel stay or if meals are paid for by other parties.

The Travel Expense Report

Every traveler must turn in a Travel Expense Report. All original receipts must be included. The Travel Expense Report Form can be found at: N:\Finance Forms\Travel Forms & Procedures\ELC Travel Forms Revised 2012\Out of Town Travel\Out_of_Town_Travel_Form_2012. If traveler saved original OEL form they would have to go to their saved report and continue with the next tab. The employee must click on the tab labeled LOG_Reimbursement_Enter_Data.

The traveler shall enter the following information in the Travel Expense Report Form:

- Traveler’s Name
- Department
- Grantor/Funding source
- The purpose of travel
- Benefit to Coalition

Miles traveled between destinations per MapQuest. For travel over ten (10) miles, a text only MapQuest printout must be attached. The date of travel shall be written on each MapQuest printout to facilitate reimbursement. As of March 1, 2011 a text only MapQuest printout is required for all mileage claimed.
All receipts for expenses incurred must be documented on form and attached to the report. The traveler must sign the form and have it approved and signed by the required supervisors. In addition, the traveler must attach the following documentation:

- Original signed OEL Form and attachments
- Conference/Seminar Agenda or Schedule
- Original and Copy of Boarding Pass and Hotel Receipt (must be attached). Original credit card receipts are required for Amex payment and copies are required as supporting documentation for the Travel Expense Report.
- Car Rental Receipt if applicable
- Mileage (only if driving personal car)
- Gas Receipts (only if driving Rental Car)
- Receipts for any other expenses incurred (taxis, shuttles, tolls, parking, on-site registration, etc.)

**Processing the Travel Expense Report**

In order to process the Travel Expense Report the traveler or his/her Administrative Assistant must complete the following steps:

1. Get Required Signatures from Immediate Supervisor, Department Director and Department Executive
2. Create a Check Request in MICROIX
3. Scan and attach approved documents to check request
4. Print copy of Check Request from MICROIX
5. Attach MICROIX Check Request to Original Documents
6. The traveler shall time stamp and submit a copy of the MICROIX printout of the Check Request with all original documents attached to the Finance Department

Requests for employee Out of Town Travel Reimbursement must be submitted to the Finance Department within 30 calendar days from the date travel was completed. The Coalition will not reimburse any employee’s out of town travel expenses submitted more than 30 calendar days after the date travel was completed.

**Expenses Paid with the Company Credit Card (AMEX)**

Receipts for all expenses covered with the company credit card must be forwarded to the Credit Card Administrator.
2.06.306 Expenditures and Disbursements: Cash Disbursement (Check-Writing)

Check Preparation

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to print vendor checks and expense reimbursement checks on a weekly basis. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers.

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

- Expenditures must be supported in conformity with the purchasing, accounts payable, and travel and business entertainment policies described in this manual
- Generally, all vendors shall be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services
- Total cash requirements associated with each check run is monitored in conjunction with available cash balance in bank prior to the release of any checks
- All supporting documentation is attached to the corresponding check prior to forwarding the entire package to an authorized check signer
- Checks shall be utilized in numerical order (unused checks are stored in a locked location).
- Checks shall never be made payable to “bearer” or “cash”
- Checks shall never be signed prior to being prepared
- Upon the preparation of a check, vendor invoices and other supporting documentation shall immediately be canceled in order to prevent subsequent reuse.

Check Signing

It is the policy of Early Learning Coalition of Miami-Dade/Monroe that check signers should examine all original supporting documentation to ensure that each item has been properly checked prior to signing a check. Checks should not be signed if supporting documentation appears to be missing or there are any questions about a disbursement.

There must be two authorized signatures on all amounts and a Board member for amounts greater than $10,000. No checks shall be signed prior to the check being completed in its entirety (no signing of blank checks).

Mailing of Checks

Signed checks are mailed and distributed by the Accounting Clerk/Finance Assistant, who is independent of personnel responsible for check production and record keeping.
Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as “VOID”. All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by telephone instruction and written authorization to the bank by accounting personnel with this authority. A journal entry is made to record the stop payment and any related bank fees.

Record-Keeping Associated with Independent Contractors

Early Learning Coalition of Miami-Dade/Monroe shall obtain a completed Form W-9 or equivalent substitute documentation from all vendors to whom payments are made. A record shall be maintained of all vendors to whom a Form 1099 is required to be issued at year-end. Payments to such vendors shall be accumulated over the course of a calendar year.
2.06.307 Expenditures and Disbursements: Credit Cards

The Coalition utilizes Corporate credit cards for purchases, travel, and employee reimbursement. The policy for use of the Corporate credit cards contains guidance from and fully complies with the requirements of 2 CFR Part 200.302, Financial management systems; 200303, Internal Controls.

The processes for use of Corporate credit cards are:

1. Only the President and CEO can authorize the issuance of a Corporate credit card
2. Upon the President/CEO’s authorization for issuance of a credit card, the Senior Account completes and submits the application for the card
3. The CFO (or designee) provides training to staff who utilize credit cards on usage guidelines, instructions on the safeguarding of cards, card holder duties, tips to avoid theft and prohibited purchases/activities
4. Credit cards shall not be used to circumvent compliance with normal requisitioning transactions
5. Credit card reconciliation is conducted by the administrative support staff assigned to each card holder
6. Supporting documentation is maintained for all disbursements and staff reimbursements made by credit card
7. The Chief Operating Officer (COO) conducts periodic reviews of credit card expenditures to ensure purchases are allowable and are not being split to circumvent the established spending thresholds
8. The Chairman of the Board of Directors is responsible for review and approval of credit card purchases made by members of the Leadership team.
9. The COO performs reviews of credit card purchases to ensure the proper and appropriate usage. If improper or fraudulent use of a card is identified during the review or at any other time:
   a. The identified employee will be subject to disciplinary action
   b. The action taken will be based on the Coalition’s progressive disciplinary policy (See HR policy for additional detail.)
10. Credit cards are maintained in a secure location and periodic reviews are conducted by the COO’s administrative support staff to confirm that the cards are where they should be
11. Prohibited transactions are as defined in federal and state guidance and are not allowable
12. Authorized spending levels for corporate credit cards are based on the card’s spending limits
13. The due dates for supporting documentation for credit card purchases are within 30 days of the card payment due date
14. The following supporting documentation is required for all credit card purchases:
   a. Original receipts supporting the purchase
   b. Original receipts shall be marked once the payment has been authorized and made
   c. Receipts shall clearly reflect a description of the goods or services purchased
   d. Receipts shall indicate the number of units purchased and the cost per unit
   e. Numerical code descriptions cannot be used as the sole supporting documentation for the description of the goods/services, number of units and the cost for unit, but must be
combined with additional documentation. Appropriate additional documentation includes:
   i. Quote sheets  
   ii. Packing slips 
   iii. Webpage screen prints  
   iv. Cash register receipts  
   v. Charge slips 

f. All receipts for commodities must be signed, dated and indicate the receipt, inspection and acceptance of the goods/services 

g. Receipts for services shall show clear evidence that the services received were satisfactory 

h. The use of acronyms and non-standard abbreviations for programs is discouraged. When acronyms are used, a description and explanation of the acronym must be included  

i. Reports to and reviews by management, see Exhibit A  

j. Process/policy for personnel/disciplinary actions for misuse of Corporate credit cards , see Exhibit B  

15. As required by DFS CFS Memo No. 02 (2014-15), the Coalition fully complies with the following:  
   a. Convenience fees and surcharges will not be paid for the use of the Corporate credit card  
   b. Convenience fees and surcharges are not allowable and shall not be submitted for reimbursement  
   c. Any person violating this provision is guilty of a second degree misdemeanor. If this activity occurs, additional vendor notifications may be required
Corporate Credit Cards are subject to the same control Procedure as those applied to expense reports. Corporate credit cards are not be intended for personal use. Usage shall be restricted for ELC business purposes only.

- All expenditures shall correspond to an approved budget line item and shall be charged to the appropriate general ledger accounts.
- All charges on the corporate credit card’s statement shall be accompanied by receipts and supporting documents.

**Approval Authority**

The corporate credit card shall be approved and authorized by the appropriate procedures and approval authorities that are specified in the Accounts Payable Management Section.

**Lost or Stolen Corporate Credit Cards**

Lost or stolen corporate credit cards shall be reported immediately to the Chief Operating Officer.

**Recording of Credit Card Expenses in General Ledger**

As with an expense report, all charges on credit card statement shall be accompanied by a receipt.

Credit card invoice shall be processed through Microix Requisition system and expenses will charged to the General Ledger based on type of expense incurred.

**Personal Use of Credit Cards**

Usage shall be restricted for ELC business purposes only. The cardholder shall be responsible for any personal expenses and shall report immediately to the appropriate supervisor including the President and CEO and the Chief Operating Officer of any personal use that he/she has incurred. Continuous personal use of the card may lead to forfeiture of the card.
2.06.308 Expenditures and Disbursements: Payroll and Related Policies

Classification of Workers as Independent Contractors or Employees

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to consider all relevant facts and circumstances regarding the relationship between Early Learning Coalition of Miami-Dade/Monroe and the individual in making determinations about the classification of workers as independent contractors or employees. This determination is based on the degree of control and independence associated with the relationship between Early Learning Coalition of Miami-Dade/Monroe and the individual. Facts that provide evidence of the degree of control and independence fall into three categories:

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

The ELC will make determination of Vendor or Employee based on the above guidelines as well as those published by the IRS.

Early Learning Coalition of Miami-Dade/Monroe operates on a bi-weekly payroll cycle.

Changes in Payroll Data

It is the policy of Early Learning Coalition of Miami-Dade/Monroe that all of the following changes in payroll data are to be documented and approved by HR and CEO:

1. New hires
2. Terminations
3. Changes in salaries and pay rates

The following changes are entered by HR, based on employee action and/or an external entity authorized to initiate deductions (IRS, court, etc.).

1. Voluntary payroll deductions
2. Changes in income tax withholding status
3. Court-ordered payroll deductions

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

Payroll Taxes

The Early Learning Coalition contracts with a payroll service provider for tax filing and reporting. The Finance Department is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid.
Personnel Activity Reports (PAR) – Time and Attendance

The ELC contracts with a payroll service vendor for electronic time and attendance management, labor distribution, and payroll processing. All employees must use the EZ Labor time and attendance system to record their hours in order to be paid. All hours must be charged to the appropriate fund(s) and program(s) based on actual work performed.

Each employee’s electronic timecard shall reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not. Employees working on activities that cannot be directly allocated to one program will charge their time to the appropriate Pool segment, which will then be allocated based on the direct labor hours charged for the month (see the Cost Allocation Plan).

Supervisors and/or department Directors are responsible for the accuracy and timely approval of their staff’s time cards. It is important that approvers, in addition to approving payable time, vacation, personal time off and sick leave accruals and balances, review exceptions and labor distribution codes.

An employee who is on leave, on travel, or is ill on the day that Timecards are due may telephone, fax or e-mail Timecard information to Human Resources, his or her supervisor or department Director. Time submitted must reflect the actual time worked and the appropriate classifications. The employee must initial the Timecard or document submitted and used in this manner immediately upon his/her return to the office. Timecards submitted in this manner should have a documented explanation to record keeping purposes.

Each Early Learning Coalition of Miami-Dade/Monroe employee must submit an approved Timecard by the close of each pay period. The accounting department reviews all timecards for mathematical accuracy and appropriate approvals.

Payroll Processing

The Finance department is responsible for processing payroll for the Early Learning Coalition of Miami-Dade and Monroe. The HR department will assist to ensure accurate and timely reporting of hours and administer employee benefits and payroll deductions.

Segregation of the ELC payroll duties are as follows:

- Changes to the payroll master file data (rates of pay, adding employees, deleting employees, etc.) are to be performed by someone other than the person who processes payroll.
- Changes will be documented in writing, and reviewed by personnel other than those who maintain employee master file data.
- Payroll will be processed by someone who does not have employee master file access.
- The payroll process will include a review of payroll by someone independent from payroll processing and master file input.

Timecards shall be prepared in accordance with the following guidelines:
• Timecard reports are printed and reviewed before each payroll is processed and paid out to staff.
• Timecards in which exempt employees claim an excess of their standard 80 hours must be adjusted prior to processing payroll
• Errors shall be corrected through the timecard reconciliation worksheet and documentation shall be provided explaining changes.
• Employees will select the proper leave code when entering time for compensated absences (vacation, holiday, sick leave, etc.)

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other PAR or Timesheet policy or procedure may result in disciplinary action, up to and including separation from the organization.

**Distribution of Payroll**

Manual payroll checks shall be distributed by individuals who do not approve time sheets, are not responsible for hiring and firing, and do not control the preparation of payroll.

**Administrative Pay Corrections**

The Early Learning Coalition of Miami-Dade/Monroe takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday.

In the unlikely event that there is an error in the amount of pay, the employee should promptly bring the discrepancy to the attention of HR and Finance so that corrections can be made as quickly as possible.
2.06.401 Asset and Liability Accounts: Cash and Cash Management

Cash Accounts

The Early Learning Coalition of Miami-Dade/Monroe has multiple bank accounts with one General Operating Account.

General Checking Account (Operating Account)

The primary operating account provides for routine business check disbursements. All cash and check deposits received at the Early Learning Coalition of Miami-Dade/Monroe office.

Cash transfers are done on an as needed basis to cover disbursements. Excess funds in this account are transferred into repurchase accounts overnight.

Bank Reconciliations

Bank account statements are received each month and reconciled between the bank balance and general ledger balance. The reconciliation is prepared by someone who is not an authorized check signer.

All bank reconciliations, including any adjusting journal entries resulting from preparing bank reconciliations, are prepared by someone who is not an authorized check signer on a monthly basis.

Bank reconciliations and copies of resulting journal entries are filed in the current year's accounting files. All canceled checks returned with bank statements shall be filed in numerical order by bank account and month.

Reconciliation procedures for all bank account deposits will include the following:

- Investigation of bank transfers to determine that both sides of the transaction have been properly recorded on the books
- Investigations of items rejected by the banks will be investigated by a person independent of those responsible for receipt or recording of cash.
- Reconciliation procedures for all bank account disbursements will include the following:
  - Account for the sequence of check numbers
  - Examination of canceled checks for authorized signatures
  - Examination of canceled checks for irregular endorsements
  - Examination of canceled checks for alterations
  - Review of voided checks
Bank reconciliations will be reviewed by a responsible official by initialing and dating the reconciliation. If there is a stopped payment of funds, an entry will be made restoring such items to cash.

**Cash Flow Management**

The Controller monitors cash flow needs on a weekly basis to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis. The average transfer period shall not exceed 30 days in order to minimize cash at hand and to comply with the maximum “reasonable” time period for transfers. Cash transfers between accounts are performed on an as needed basis.

**Advances from Funders**

The ELC shall submit an initial cash advance request for a new fiscal year to OEL before, or early into, the new fiscal year. The ELC will base an initial cash advance of funds on the projected need to cover the sub-recipient’s immediate cash requirements not to exceed 30 days’ cash requirements.

**Stale Checks**

For outstanding checks that have not been cashed and are more than 6 months old, an attempt to contact the payee will be made. No check will remain outstanding for greater than 12 months.

All stale checks that are written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the credit shall be to the original debited account and returned to funding source when possible or required.

**Petty Cash**

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to provide for impress funds (used for payment of minor office expenditures, not for travel or employee advances) only for valid transactions and to periodically replenish these funds up to its authorized balance.

The Assistant to Senior Director of Finance and Administration is the custodian of the petty cash fund at the Miami office. The balance is $1,500, based on the frequency with which there is a need for the petty cash fund to be replenished. It is the responsibility of the Assistant to Senior Director of Finance and Administration to ensure that the petty cash fund is locked at all times.
At the Monroe office, the Managing Director is the petty cash custodian. The balance is $500, based on the frequency with which there is a need for the petty cash fund to be replenished. It is the responsibility of the Managing Director to ensure that the petty cash fund is locked at all times.

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

The petty cash custodian shall prepare a reconciliation of the petty cash account on a periodic basis. Petty cash reconciliations are subject to review by the Finance department, who may also perform periodic surprise cash counts and reconciliations.

**Wire Transfers**

A wire transfer letter will be prepared by the Fiscal Analyst, and signed by authorized bank signers along with supporting documentation when initiating a wire payment transfer. The letter is faxed to the bank contact by the Assistant to the Senior Director of Finance and Administration for processing. Upon receipt of the letter, a call is received from the bank confirming bank account information and wire amount by either Senior Director of Finance and Administration or CEO. Copies of the letter and supporting documentation filed accordingly.
2.06.402 Asset and Liability Accounts: Pre-Paid Items

**Accounting Treatment**

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to treat payments of expenses that have a time-sensitive future benefit as prepaid expenses and to amortize these items over the corresponding time period.

For purposes of this policy, payments of less than $500 shall be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit. However, this threshold is not a factor if prepaid crosses over fiscal year.

Prepaid expenses with future benefits shall be classified as assets.

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

The accounting department shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule shall be reconciled to the general ledger balance as part of the monthly closeout process.
2.06.403 Asset and Liability Accounts: Investment Policies

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to treat all assets of the organization, including those funds that are legally unrestricted, as though they are held by Early Learning Coalition of Miami-Dade/Monroe in a fiduciary capacity for the purpose of accomplishing the organization’s tax-exempt mission. As such, the policies described in this section are to be interpreted in light of that overall sense of stewardship, and the investment standards of Early Learning Coalition of Miami-Dade/Monroe shall be those of a prudent investor.

Delegation of Authority

The board of directors of Early Learning Coalition of Miami-Dade/Monroe has delegated supervisory authority over its investing activities to the Finance, Audit & Executive Committee of the board. The Finance, Audit & Personnel Committee is responsible for regularly reporting on the organization’s investments to the full board of directors.

The Finance, Audit & Executive Committee is authorized to retain one or more Investment Counselors to assume the investment management function. In that regard, the Finance, Audit & Executive Committee may enter into agreements with, delegate investment authority to, pay compensation to, and receive reports from one or more Investment Counselors.

Investment Objectives

Early Learning Coalition of Miami-Dade/Monroe’s investment objectives are the preservation and protection of the organization’s assets, as well as the maintenance of liquid reserves to meet obligations arising from unanticipated activities, by earning an appropriate return on investments.

Allowable Investments

Investments of Early Learning Coalition of Miami-Dade/Monroe shall be made exclusively with the following securities:

- Federally-insured Certificates of Deposit, not to exceed $100,000, including interest, at commercial banks or savings and loan institutions;
- U.S. Treasury securities and securities of Federal agencies and instrumentalities;
- Repurchase agreements with financial institutions collateralized by U.S. Treasury or Federal agency securities;
- Corporate bonds and notes rated A or better by Moody’s and Standard & Poor’s;
- Commercial paper rated P-1/A-1 by Moody’s and Standard & Poor’s;
- Money market funds that invest in securities approved under these guidelines.
Early Learning Coalition of Miami-Dade/Monroe shall not engage in margin transactions, short selling, commodity transactions or use of derivatives.

**Accounting Treatment**

All purchased investments shall initially be recorded at cost. All investments acquired by donation to Early Learning Coalition of Miami-Dade/Monroe shall initially be recorded at their fair market value as of the date of donation. Donated investments shall be recorded as unrestricted, temporarily restricted, or permanently restricted income and net assets based on the existence or absence of such restrictions, as defined earlier.

**Procedures and Reporting**

The following procedures will be followed to ensure that investments are properly managed and that these investment policies are consistent with the mission of Early Learning Coalition of Miami-Dade/Monroe and accurately reflect the current financial condition of the Organization.

The Controller shall maintain a schedule of investments when applicable and reconcile this schedule with the general ledger and with investment account statements on a monthly basis. The schedule of investments shall include the following information with respect to each investment:

- Date acquired
- Method of acquisition (purchase or donation)
- Cost or basis at acquisition
- Description of investment
- Interest rate (if applicable)
- Date of maturity (if applicable)
- Holder/issuer of security
- Current market value
- Unrealized gain or loss
- Accrued interest receivable (if applicable)
- Income received, year-to-date (i.e. interest, dividends, etc.)
2.06.404 Asset and Liability Accounts: Fixed Asset Management

Capitalization Policy

Physical assets acquired with unit costs in excess of $1000 are capitalized as fixed assets on the financial statements. Items with unit costs below this threshold shall be expensed in the year purchased.

Capitalized fixed assets are accounted for at their historical cost and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

Contributed Assets

Assets with fair market values in excess of $1000 (per unit) that are contributed to Early Learning Coalition of Miami-Dade/Monroe shall be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold shall be expensed in the year contributed.

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

Establishment and Maintenance of a Fixed Asset Listing

All capitalized fixed assets shall be recorded in a property log. This log shall include the following information with respect to each asset:

- Date of acquisition
- Cost
- Description (including serial number)
- Location of asset
- Accounting Distribution code (Fund source)
- % of Federal Participation
- Tag Number
- Person or Department assigned to use of asset

A physical inventory of assets capitalized under the preceding policies will be taken on an annual basis by Early Learning Coalition of Miami-Dade/Monroe.

Receipt of Newly-Purchased Equipment and Furniture

At the time of arrival, all newly-purchased equipment and/or furniture shall be inspected for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately.
In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the vendor immediately.

Inventory goods are received by personnel outside of the purchasing process.

**Inventory Maintenance**

It is the policy of the ELC to manage the inventory of property purchased by the ELC with state or federal funds allocated to the ELC in accordance with section 273.02, F.S. and 45 C.F.R. 74.1, 74.30-74.37 (OMB Circular A-110) and OEL Fiscal Guidance 240.02 (OEL-FG-009-08). The ELC will annually take an inventory of its grants purchased property between July 1 and October 1. The ELC will record the annual inventory on the Master Property Inventory Form. The ELC will inventory all equipment, fixtures and other tangible personal property of a non-consumable nature, the value of which is $1,000.00 or more and the normal expected life of which is one (1) year or more on an annual basis. Property purchased is titled in the name of the ELC but will be returned to the state if the ELC ceases to participate in the school readiness program or the VPK program. When an item is no longer needed or required by the ELC, is obsolete, is not usable, or is not economical or efficient to use the ELC may surplus or dispose of the property.

**Tagging and Inventory List**

The Inventory Administrator shall place a decal or tag containing a unique identification number and the name of the ELC on any item deemed sensitive or valued greater than $1,000 that is of ELC property and shall maintain a list of all new capital equipment for internal and external customers.

If merchandise is less than $1,000, then an IO (red) sticker is applied to the item.

If merchandise is more than $1,000, then an IA (green) sticker is applied to the item.

All property information shall be entered into the Master property/inventory list for tracking.

When the item is assigned to a department or staff member a property transfer form must be signed by the receiving staff accepting responsibility for the use of the item.

The property transfer form shall be maintained by the inventory administrator.
**Stolen Property**

Whenever property is found to be missing/stolen, the following steps shall be followed:

- Request a Police report for the theft.
- Complete a “Notification of missing/stolen property” with required signatures of the Inventory Administrator, respective supervisor and CFO and including the copy of the police report.
- Scan completed form into the respective folder on the N drive, and maintain a hard copy of the form within the Inventory Administrators files.

**Surplus or Disposal of Property**

To surplus or dispose of property the ELC shall follow the following procedure:

- Complete an OEL surplus property form for items being removed from the Master inventory list, i.e. scrap and/or obsolete. A review of the master inventory list shall be completed prior to surplus of any item.
- The form shall be submitted to the OEL representative who shall review the form, complete a physical inventory/inspection, and sign the form, with the CFO.
- An advertisement/email with information about the surplus items shall be sent to other ELC’s Finance Departments. This advertisement shall be posted for 10 working days.
- If no inquiries are received within the 10 day period, the surplus can be donated to a local charity. A property affidavit shall be completed for all surplus and/or disposable items and signed by the CFO.
- If an inquiry is received within the 10 day period, the items shall be shipped and/or picked up at the expense of the requester. A property affidavit form is completed and signed by the CFO.
- A hard copy of the signed property affidavit shall be maintained within the file and an e-copy of OEL surplus and property affidavit form shall be scanned and saved on the N: drive.

**Accounting Treatment**

All capitalized assets are expensed during the year and subsequently re-classed at year-end to the fixed assets account. Fixed assets are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month (Example: an asset purchased on the 15th day of the fifth month shall have 8 full months of depreciation (eight-twelfths of one year) recorded for that year.
Estimated useful lives of capitalized assets are as follows:

- Furniture and fixtures: 5 years
- Computer hardware and peripherals: 3 years
- Computer software: 3 years

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

**Repairs of Fixed Assets**

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

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

The following information will be added and maintained in database as it occurs:

- Transfer of equipment from one physical location to another
- Transfer of equipment from one employee to another

**Sub Recipient Property Reporting**

If purchased with OEL funds, sub recipients will submit a master inventory list as required.

**OEL Procedures for Lost, Stolen, or Disposed Property**

Refer to OEL/OEL policy number OEL-PI-0039-06 for reporting of lost, stolen, transferred, or surplus property. An OEL Surplus Property form must be completed for all retired fixed assets. Assets can be retired due to obsolescence, discontinuance of use, breakage, shrinkage etc. The form must be completed by the Property Manager, following OEL procedures. All property disposals must be approved by the Sr. Director of Administration and Finance.
2.06.405 Asset and Liability Accounts: Leases

Classification of Leases

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to classify all leases in which the Organization is a lessee as either capital or operating leases.

Early Learning Coalition of Miami-Dade/Monroe shall utilize the criteria described in statement of Financial Accounting Standards No. 13 in determining whether a lease is capital or operating in nature. Under those criteria, a lease shall be treated as a capital lease if, at the time of entering into the lease, any of the following factors are present:

- The lease transfers ownership to Early Learning Coalition of Miami-Dade/Monroe at the end of the lease term;
- The lease contains a bargain purchase option;
- The lease term is equal to 75% or more of the estimated economic life of the leased property; or
- The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using, as the interest rate, the lesser of Early Learning Coalition of Miami-Dade/Monroe's incremental borrowing rate or, if known, the lessor’s implicit rate).

All leases that do not possess any of the four preceding characteristics shall be treated as operating leases. In addition, all leases that are immaterial in nature shall be accounted for as operating leases.
2.06.406 Asset and Liability Accounts: Accrued Liabilities

Identification of Liabilities

The accounting department shall establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that shall be accrued by Early Learning Coalition of Miami-Dade/Monroe at the end of an accounting period are:

- Salaries and wages
- Payroll taxes
- Vacation pay (see policy below)
- Rent
- Interest
- Sub-Recipient expenses
- Central Agency expenses
- Other items that have a material impact on matching

In addition, Early Learning Coalition of Miami-Dade/Monroe shall record a liability for deferred revenue (revenue received but not yet earned) in accordance with the revenue recognition policies described elsewhere in this manual. Adjustments to deferred revenue accounts shall be made monthly.
2.06.407: Asset and Liability Accounts: Notes Payable

Record-Keeping

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to maintain a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements, if applicable. This schedule shall be based on the underlying loan documents and shall include all of the following information:

- Name and address of lender
- Date of agreement or renewal/extension
- Total amount of debt or available credit
- Amounts and dates borrowed
- Description of collateral, if any
- Interest rate
- Repayment terms
- Maturity date
- Address to which payments should be sent
- Contact person at lender

Accounting and Classification

An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next year shall be classified as a current liability in the statement of financial position of Early Learning Coalition of Miami-Dade/Monroe. The principal portion of payments due beyond one year shall be classified as long-term/non-current liabilities in the statement of financial position.

Demand notes and any other notes without established repayment dates shall always be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period.

A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

Non-Interest-Bearing Notes Payable
As a charitable organization, Early Learning Coalition of Miami-Dade/Monroe may from time to time receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, it shall be the policy of Early Learning Coalition of Miami-Dade/Monroe to record contribution income for any unpaid interest.

For demand loans, recording of interest expense and contribution income shall be performed at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid by Early Learning Coalition of Miami-Dade/Monroe.

For loans with fixed maturities or payment dates, the note payable shall be recorded at the present value of the future principal payments, using as a discount rate the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid by Early Learning Coalition of Miami-Dade/Monroe. The difference between the cash proceeds of the note and the present value shall be recorded as contribution income in the period the loan is made. Thereafter, interest expense shall be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that shall be repaid.
2.06.501 Financial and Tax Reporting: Financial Statements

**Standard Financial Statements of the Organization**

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

The basic financial statements of Early Learning Coalition of Miami-Dade/Monroe that are maintained on an organization-wide basis shall include:

- **Statement of Financial Position** - reflects assets, liabilities and net assets of the organization and classifies assets and liabilities as current or non-current/long-term
- **Statement of Activities** - presents support, revenues, expenses, and other changes in net assets of the organization, by category of net asset (unrestricted, temporarily restricted and permanently restricted)
- **Statement of Cash Flows** - reports the cash inflows and outflows of the organization in three categories: operating activities, investing activities, and financing activities
- **Statement of Functional Expenses** – presents the expenses of the organization in both a natural, or objective, format and by function (i.e. which program or supporting service was served).

**Frequency of Preparation**

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

A standard set of financial statements described in the preceding section shall be produced on a monthly basis.

**Review and Distribution**

All financial statements and supporting schedules shall be reviewed and approved by the Senior Director of Finance/Administration and the Board Treasurer prior to being issued by the Finance Department.

After approval by the Senior Director of Finance/Administration and the Board Treasurer, a complete set of monthly financial statements shall be distributed to the following individuals for review at the following monthly meetings:

1. Finance Committee
2. General Board meeting

Financial statement packages may include supplemental management reports for budget monitoring and slot utilization.

*Annual Audited Financial Statements*

A formal presentation of the Organization's Annual audited financial statements shall be provided by the Independent Auditor to the Audit Committee.

*Government Returns*

To legitimately conduct business, Early Learning Coalition of Miami-Dade/Monroe must be aware of its tax and information return filing obligations and comply with all such requirements of federal, state and local jurisdictions.

*Filing of Returns*

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to become familiar with the obligations in each jurisdiction and to comply with all known filing requirements.

It is also the policy of Early Learning Coalition of Miami-Dade/Monroe to file complete and accurate returns with all authorities. Early Learning Coalition of Miami-Dade/Monroe shall make all efforts to avoid filing misleading, inaccurate or incomplete returns.

Filings made by Early Learning Coalition of Miami-Dade/Monroe include, but are not limited to, the following returns:

- **Form 990** - Annual information return of tax-exempt organizations, filed with IRS. Form 990 for Early Learning Coalition of Miami-Dade/Monroe is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.

- **Form 990-T** - Annual tax return to report Early Learning Coalition of Miami-Dade/Monroe's unrelated trade or business activities (if any), filed with IRS. Form 990-T is due on the fifteenth day of the fifth month following year-end. An automatic 6-month extension of time to file Form 990-T may be obtained by filing Form 8868.

- **Form 5500** - Annual return for Early Learning Coalition of Miami-Dade/Monroe's employee benefits plans. Form 5500 is due July 31, but a request for extension of time to file may be filed.
• **Personal Property Tax Return** - Filed with the State of Florida to report personal property and officers of the corporation. Early Learning Coalition of Miami-Dade/Monroe's personal property tax return is due July 31.

• **W-2's and 1099's** – Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to federal government by February 28th.

• **Form 940** – The Coalition is exempt from Federal Unemployment Tax.

• **Form 941** - Quarterly payroll tax return filed with IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to comply with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each Early Learning Coalition of Miami-Dade/Monroe employee.

**Public Access to Information Returns**

Under regulations that became effective in 1999, Early Learning Coalition of Miami-Dade/Monroe is subject to federal requirements to make the following forms "widely available" to all members of the general public:

• The three most recent annual information returns (Form 990), [excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A], and

• Early Learning Coalition of Miami-Dade/Monroe's original application for recognition of its tax-exempt status (Form 1023 or Form 1024), filed with IRS, and all accompanying schedules and attachments.

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to adhere to the following guidelines in order to comply with the preceding public disclosure requirements:
2.06.502 Financial and Tax Reporting: Unrelated Business Activities

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to properly identify and classify income-producing activities that are unrelated to the Organization’s tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts shall be segregated in separate accounts in the general ledger of Early Learning Coalition of Miami-Dade/Monroe in order to facilitate tracking and accumulation of unrelated trade or business activities.

Reporting

It is the Policy of Early Learning Coalition of Miami-Dade/Monroe to file IRS Form 990-T to report taxable income from unrelated trade or business activities. Form 990-T is not subject to any public access or disclosure requirements. Accordingly, it is the policy of Early Learning Coalition of Miami-Dade/Monroe not to distribute copies of Form 990-T to anyone other than management of the Organization.
2.06.601 Financial Management Policies: Budgeting

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

Preparation and Adoption

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to prepare an annual budget on the accrual basis of accounting and for the budget to be approved by the Board of Directors and Finance Committee.

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to adopt a final budget before the beginning of the Organization’s fiscal year when possible. The purpose of adopting a final budget at this time is to allow adequate time for the accounting department to input the budget into the accounting system and establish appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts) to ensure proper classification of activities and comparison of budget versus actual once the year begins.

Monitoring Performance and Variance Analysis

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to monitor its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with the monthly financial reporting as described in the Financial Statements section.

On a pre-arranged schedule, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the accounting department and reviewed with the Executive Leadership Team.

Slot Utilization

On a monthly basis, Spending Plan meetings are held with designated members of the Coalition to review slot utilization and enrollment management.
**Budget Modifications**

On an as-needed basis, budget modifications will be prepared and submitted to the Senior Director of Finance/Administration for review. Upon acceptance, the budget modification must be presented to Finance Committee and at General Board meeting for final approval.
2.06.602 Financial Management Policies: Annual Audit

Role of the Independent Auditor

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to arrange for an annual audit of the Organization’s financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by Early Learning Coalition of Miami-Dade/Monroe will be required to communicate directly with the Organization’s Audit Committee upon the completion of their audit.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Audit Committee by the independent accounting firm when completed.

How Often to Review the Selection of the Auditor

Early Learning Coalition of Miami-Dade/Monroe shall review the selection of its independent auditor in the following circumstances:

- Anytime there is dissatisfaction with the service of the current firm
- When a fresh perspective and new ideas are desired
- Every five years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every five years; simply to re-evaluate the selection)

Communication to OEL

Each year, OEL will request and the ELC will submit to OEL an audit plan. The plan will summarize audit and monitoring procedures of the ELC as well as identifying the external firm that has been engaged to conduct the independent audit.

As required by OEL, once the audit has been completed and a formal audit published by the auditing firm, a copy of the audit will be forwarded to OEL, Inspector General’s Office.
2.06.603 Financial Management Policies: Internal Controls

The Finance department plays an integral part in implementing and maintaining the internal control objectives set forth by the ELC. Please refer to Section 1.1.7 Internal Controls of the Standard Operating Procedures for detail on Internal Controls policy.

Part of this process is participation in the OEL Annual Internal Control Survey which is the tool that the ELC uses to assess the strengths and effectiveness of existing controls.
2.06.604 Financial Management Policies: Insurance

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of Early Learning Coalition of Miami-Dade/Monroe.

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to maintain adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, machinery and other items of value.

Coverage Guidelines

As a guideline, Early Learning Coalition of Miami-Dade/Monroe will arrange for the following types and levels of insurance as a minimum:

<table>
<thead>
<tr>
<th>Type of Coverage</th>
<th>Amount of Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comprehensive Liability</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Automobiles for Employees, Volunteers, or Escorts</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Employee dishonesty/bonding</td>
<td>$1,000,000 for all accounting department employees and the Executive Director</td>
</tr>
<tr>
<td>Fire and Water Damage</td>
<td>Coverage for all items with acquisition cost greater than $1,000</td>
</tr>
<tr>
<td>Directors and Officers</td>
<td>$1,000,000 (with an appropriate deductible level)</td>
</tr>
<tr>
<td>Theft</td>
<td>Coverage for all items with acquisition cost greater than $1,000</td>
</tr>
<tr>
<td>Workers’ Compensation</td>
<td>To the extent required by law</td>
</tr>
</tbody>
</table>
2.06.605 Financial Management Policies: Records Retention

It is the policy of Early Learning Coalition of Miami-Dade/Monroe to retain records as required by law and to destroy them when appropriate. The destruction of records must be approved by the Senior Director of Finance/Administration. (See Records Retention Policy for additional detail).
2.06.606 Financial Management Policies: Functional Expense Allocations

As one of its financial management objectives, Early Learning Coalition of Miami-Dade/Monroe strives to determine the actual costs of carrying out each of its program service and supporting activities. In this regard, it is the policy of Early Learning Coalition of Miami-Dade/Monroe to charge expenses to the appropriate category of program service or supporting activity. Expenses that serve multiple functions or are not readily identifiable with one function shall be allocated between functions whenever possible.

Furthermore, the functional expense allocation is a requirement for the Audited Financial Statements and the Annual Form 990.

In the Chart of Accounts, the Program Service segment is used to track the Functional Expense categories:

- 01 Child Care and 02 Quality = Early Education Services
- 03 Administration = Administration
- 04 Special Events = Fundraising
2.06.701 Administration of Federal Awards: Compliance

There are several types of agreements through which Early Learning Coalition of Miami-Dade/Monroe may receive financial assistance from a donor/grantor agency:

- **Grant:** A financial assistance award given to the organization to carry out its programmatic purpose.
- **Contract:** A mutually binding legal agreement where the organization agrees to provide supplies or services and the donor agrees to pay for them.
- **Cooperative Agreement:** A legal agreement where the organization implements a program with the direct involvement of the donor.

Throughout this manual, federal assistance received in any of these forms will be referred to as a federal “award.”
2.06.702 Administration of Federal Awards: Procurement and Contracting

Please refer to the Procurement Policy for detail on the ELC’s procurement and contract administration of federal awards.
2.06.703 Administration of Federal Awards: Billing, Invoicing and Cash Services

Billing and Financial Reporting

Early Learning Coalition of Miami-Dade/Monroe strives to provide management, staff and funding sources with timely and accurate financial reports applicable to federal awards. These reports include monthly and cumulative expenditures, a project budget, and a balance remaining column.

Early Learning Coalition of Miami-Dade/Monroe shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports shall be performed by Finance staff and reviewed by the Controller or Sr. Director of Finance/Administration.

The following policies shall apply to the preparation and submission of billings to federal agencies under awards made to Early Learning Coalition of Miami-Dade/Monroe:

- It is the policy of Early Learning Coalition of Miami-Dade/Monroe to request reimbursement after expenditures have been incurred, unless an award specifies another method.
- Each award normally specifies a particular billing cycle; therefore, a schedule is established for each grant and contract to ensure that reimbursement is made on a timely basis along with any other reporting that is required in addition to the financial reports.
- Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts.
- All financial reports required by each federal award will be prepared and filed on a timely basis. To the extent Early Learning Coalition of Miami-Dade/Monroe’s year-end audit results in adjustments to amounts previously reported to federal agencies, revised reports shall be prepared and filed in accordance with the terms of each federal award.

Early Learning Coalition of Miami-Dade/Monroe shall maintain separate billing records in addition to the official general ledger accounting records. Billing records shall be reconciled to the general ledger on a monthly basis.

At the time invoices (requests for reimbursement) are prepared, revenue and accounts receivable shall be recorded on the books of Early Learning Coalition of Miami-Dade/Monroe.

Cash Advances

Upon receipt of a cash advance from OEL or other fund source, the Early Learning Coalition of Miami-Dade/Monroe shall reflect a liability equal to the advance.

Advances to Central Agencies, received initially by the Coalition, will be treated as an account receivable until that advance has been paid back. A monthly review of advance balances will be performed by Finance staff.
For federal grants awarded directly to the ELC, cash advances or “draw-downs” will be disbursed within the time frame required by the agency issuing the advance. For most federal grants awarded directly, this duration is 3 days.
2.06.704 Administration of Federal Awards: Sub-Recipient Monitoring

When Early Learning Coalition of Miami-Dade/Monroe utilizes Federal funds to make sub-awards to subrecipients, Early Learning Coalition of Miami-Dade/Monroe is subject to a requirement to monitor each subrecipient in order to provide reasonable assurance that subrecipients are complying, in all material respects, with laws, regulations, and award provisions applicable to the program. (See Monitoring Plan Policy for additional detail).
2.06.705 Administration of Federal Awards: Equipment Purchased with Federal Funds

*Equipment and Furniture Purchased With Federal Funds*

Early Learning Coalition of Miami-Dade/Monroe may occasionally purchase equipment and furniture that will be used exclusively on a program funded by a Federal agency. In addition to those policies on Asset Management described earlier, equipment and furniture charged to Federal awards will be subject to certain additional policies as described below.

For purposes of Federal award accounting and administration, "equipment" shall include all assets with a unit cost equal to the lesser of $5,000 or the capitalization threshold utilized by Early Learning Coalition of Miami-Dade/Monroe, described under Asset Management. The capitalization threshold for the ELC is $1,000.
2.06.706 Administration of Federal Awards: Charging Costs to Federal Awards

The Coalition fully complies with all federal laws and regulations regarding the allowability of costs charged to federal awards, including compliance with 2 CFR Part 200.302(7).

It is the policy of Early Learning Coalition of Miami-Dade/Monroe that only costs that are reasonable, allowable and allocable to a Federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards. To determine if costs are allowable, the following questions will be applied to each transaction and the results will be documented in the contract or agreement file:

Allowable Costs – Phase I Analysis

It is the policy of Early Learning Coalition of Miami-Dade/Monroe that only costs that are reasonable, allowable and allocable to a Federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards. To determine if costs are allowable, the following questions will be applied to each transaction and the results will be documented in the contract or agreement file:

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

Allowable Costs – Phase II Analysis

Once the Phase I analysis is complete, staff will only continue to charge the cost of a transaction to a federal award, if the answer to each of the following questions is Yes:

11. The proposed costs are necessary
12. The proposed costs are reasonable
13. The proposed costs are allocable
14. The proposed costs are in conformance with federal law and grant terms and conditions
15. The proposed costs are consistent with state and local policies
16. The proposed costs are consistently treated
17. The proposed costs are in accordance with generally accepted accounting principles (GAAP) and other standards. (The Coalition uses MIP Fund Accounting System to comply with generally accepted accounting standards for non-profit accounting reporting requirements.)
18. The proposed costs are not used as match on another federal award
20. The proposed costs are adequately documented

Priority of Compliance

Priority of compliance with federal guidance: In instances of inconsistency between USDHHS program guidance (i.e., 2 CFR §300 and 45 CFR Parts 98 and 99) and the OMB uniform guidance (i.e., 2 CFR §200), the Coalition utilizes program specific guidance from USDHHS which governs and supersedes the standard instructions from 2 CFR §200 in all such circumstances.

Priority of compliance with state guidance: In instances of inconsistency between federal level program guidance and the state’s guidance on expenditures, the state guidance from DFS and DMS will govern.

Segregating Unallowable From Allowable Costs

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

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Accounting personnel shall be familiar with the allowability of costs provisions of 2 CFR Part 200.302(7).
3. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and in compliance with all state statutes, rules and federal laws and regulations.
4. For each Federal award, an appropriate set of general ledger accounts shall be established in the chart of accounts of Early Learning Coalition of Miami-Dade/Monroe to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award.

The reduction in expenditures shall be reflected in the year in which the credit is received (i.e. if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit.)
2.06.707 Administration of Federal Awards: Cost Allocation

Pursuant to the ELC’s Cost Allocation Plan, expenditures are classified as Direct or Shared. Certain internal costs shall be directly charged to the appropriate Fund Source based upon underlying documentation if proven to significantly benefit one program. Shared costs are those that benefit multiple programs, and must be allocated among programs. Most administrative costs are Shared, and generally, program costs are considered direct costs.

The ELC uses Direct Labor Hours as the primary methodology for allocating Shared Costs. Several POOL fund codes have been created in the Chart of Accounts to ensure proper allocation.

Pooled expenses are allocated at month-end process based on the actual Direct Labor Hours from the PARs (Time Sheets).

The following is a summary of the allocation treatment of major cost categories:

**Salaries, PR Taxes, and Fringe Benefits**

Salaries and wages shall be charged directly (programmatic) and indirectly (administrative) based on the functions performed by each employee, as documented on personnel activity reports. In general, staff from the following departments would charge their time to the Administrative Pool (APOOL), unless their time can be directly associated with a program:

- Finance
- Administration
- Human Resources
- IT
- Contracts Administration
- Executive Office

**Occupancy Expenses**

Monthly rent and related Infrastructure expenses shall be charged to the Facility and Infrastructure Pool (POOL) and will be allocated based on direct labor hours.

**Supplies, Materials, Postage**

To the extent possible, such expenses are charged directly to the grant or program requesting the supplies. All supplies, materials, and shipping costs from administrative departments listed above shall
be charged to the Administrative pool (APOOL) and will be allocated on direct labor hours unless costs can be directly associated with a program.

*Copier Costs*

Photocopying costs include all paper and copy supplies, copier maintenance charges and the actual lease of the copier. Photocopying costs shall be charged to the Facilities and Infrastructure Pool (POOL) and will be allocated based on direct labor hours.

*Communications*

Communications costs include the costs of local telephone service, long distance charges, facsimile transmissions, and internet connections. These costs shall be charged to the Facilities and Infrastructure Pool (POOL) and allocated based on direct labor hours.

*Outside Services*

The ELC incurs outside services for its annual audit, legal fees, other consulting, and temporary outside help. To the extent possible, such expenses shall be charged directly to the grant or program benefitting the services. Shared audit, legal, consulting, and temporary help costs shall be charged to the Administrative Pool (APOOL) and allocated based on direct labor hours.

*Insurance Expenses*

Insurance expenses shall be charged to the Facilities and Infrastructure Pool (POOL) and allocated based on direct labor hours unless specified for an individual program or grant.

Please refer to the ELC’s Cost Allocation Plan for an in-depth review of the Cost Allocation process.
2.06.801 Post Attendance Monitoring

The purpose of this policy is to establish consistent processes and procedures for conducting Post Audit Attendance Monitoring for the School Readiness and Voluntary Prekindergarten programs.

Attendance Sheet Requirements for Providers

Daily attendance documentation shall be maintained by each School Readiness and VPK Provider. At a minimum, this documentation shall include a "sign in/sign out" process as approved by this Coalition. The Provider agrees to maintain sign-in/sign-out sheets for a period of six (6) years. All Sign-In/ Sign-Out sheets must have a complete legible signature. A legible signature includes the full first name or first initial of the parent/caregiver/guardian with the full last name.

Daily attendance of children shall be taken and recorded by the child care facility, documenting the actual time (not an estimated time) when each child enters and departs a child care facility or program. The child care facility needs to make sure all sign-in/sign out logs are signed daily and must be complete at the actual time of submission, not an estimated time. The custodial parent/caregiver/guardian should document the actual time (not an estimated time) when their child(ren) enters or departs the child care facility or program. The custodial parent/caregiver/guardian should be signing-in/signing-out on a daily basis.

The sign-in/ sign-out sheet may vary by Provider, but must contain at least the following information: Provider's Name, Child's Name, Time-in, Time-Out, Date, and an Authorized Signature that verifies the child's attendance. Electronic sign-in/out forms are acceptable.

Recouping Funds

If the custodial parent/caregiver/guardian signs the child in, but does not sign the child out, (or vice versa) it is up to the discretion of the Coalition if funds should be recouped. Coalition should make reasonable effort to provide regular technical assistance to its School Readiness and VPK Providers.

If the Parental Sign-in/Sign-out form is missing a complete Authorized Signature for the entire day, the child care facility will not get paid for that day. On the Parental Sign-in/ sign-out form, a crossed out parent/caregiver/guardian signature will be considered the same as a missing signature, therefore the child care facility will not get paid for that day.

Collection of Sign-In/Out Sheets

Sign in/out sheets are picked up by the Post Attendance Monitors during the onsite monitoring. These sheets will be scanned and scanned onsite into the ELC's N Drive software system by the Post Attendance Monitor. The Post Attendance Monitor will notify the Fiscal Review Manager by email that the files have been uploaded.
Obtaining Attendance and Reimbursement Detail Reports

The Post Attendance Monitors will request/retrieve the attendance sheets from the payments department on Friday of every week, to be scanned or copied. The Post Attendance Monitor will pull the Final Reimbursement Detail report from the ELC's Portal to verify number of days paid for the month being monitored.

Completing Post Attendance Monitoring

The Post Attendance Monitor will highlight the names of the children to be audited on the reimbursement detail report and will highlight the same names on the enrollment/attendance certification for that Provider. Post Attendance Monitors will complete the outcome reports/checklist in accordance with the standard operating procedure for post attendance monitoring. Results are forwarded to the Fiscal Review Manager for review. The Fiscal Review Manager will review and sign off on the final report.

Making Adjustments and Compliance

If an adjustment is required, reports are sent to Payments to process the adjustments within 10 days of completion of the post attendance monitoring. If technical assistance is needed, reports are sent to the Fiscal Review Manager and/or the Controller for compliance and/or technical assistance.

Following Up

The Loss Prevention Director and/or Supervisor will follow up on adjustments. The Director of Provider Payments will complete and close the file.

Record Access

The Coalition inspects and copies records pertaining to Coalition services during normal business hours and upon request. If provider records are stored off-site, the provider has 72 hours to provide requested records.

Selecting a Sample Size (School Readiness and Voluntary Prekindergarten)

The number of children audited will be 20% of the total number of children enrolled in each program.

If the total number of children with discrepancies is more than 10% of the number of children audited, an additional 20% of children’s records will be reviewed.

If the number of children with discrepancies in the second set of 20% audited is greater than 10%, all of the remaining children (100%) will be audited.
NOTE: If the Provider has School Readiness and Voluntary Prekindergarten enrollments, the Post Attendance Monitor will ensure that 10% of the SR enrollments and 10% of the VPK enrollments are represented in the first sample totaling the 20% audited.

DEFINITIONS

For School Readiness/ VPK

A discrepancy requiring an adjustment is in an inability to determine whether the child was present after reviewing the attendance sheet and sign in/out sheets.

Examples of discrepancies requiring adjustment include:

- Child marked present on the attendance but not signed in or out on the sign-in sheet
- Child marked present but sign-in and sign-out signatures are crossed out
- Child marked present and signed in and out by the provider
- Using an electronic sign in/out system a child was signed in and out by the provider evidenced by use of the provider code
- Child was signed in and out, but the attendance sheet has a blank spot.
- Parent/caregiver/guardian completed a verification of attendance prior to the end of the month
- Any day(s) the provider exceeds licensed capacity
- Any day(s) for which a sign-in sheet was not submitted

An error occurs when a child’s attendance is not in question, but there is an error/mistake in the completion of the forms.

Examples of errors include:

- Child signed in but not signed out
- Child signed out but not signed in
- Child signed in and/or out using initials or last name only
- Time in and/or out is missing
- Child marked present, but sign in/out signature was crossed out
- White-out appears to be used on sign in/out sheet
- Child signed in/out on a day coded as a holiday
- Child’s name does not match FCI records (nickname, or misspelling, “Jr.” missing are some examples)
- Provider name is not on sign in/out sheets or does not exactly match the payments records
- Year and/or month not on the sign in/out sheet
- Parent did not verify attendance in the allotted 10-day time frame
- Print-out of electronic sign-in/sign-out sheets were not signed and/or dated
- AM/PM not on sign-in/sign-out sheets for providers approved for night care
2.06.900 Fraud Prevention: Overview

To establish policy and procedures to ensure that the Early Learning Coalition takes the necessary and appropriate actions to identify and address cases of possible fraud and/or misrepresentation by clients, employees and provider owner/principals. To establish the procedures for reporting allegations of possible fraud, misrepresentation of information provided to receive benefits, and employee/participant misconduct in the application/redetermination process. (Please see Fraud Prevention Plan for additional detail.)
2.3 Contract Administration and Procurement

2.3.1 General contract administration

Purpose: This policy and procedure establishes guidelines for the general administration of ELC Contracts in order to ensure the protection of funds that are disbursed, to derive the maximum return of services from those funds and to comply with all applicable state and federal laws, rules, and regulations.

Policy: It is the policy of the ELC to ensure that all aspects of contract administration are conducted in a manner that promotes fair and open competition without favoritism, ensures that public funds are spent wisely via adequate documentation and effective monitoring, provides effective and ethical procurement of contractual services and ensures that improprieties are curbed and public confidence is maintained.

Legislative Guidance/References:
- s. 287.057 (14) and (15) F.S. (contract manager and contract administrator). 2 CFR 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 45 CFR, Part 98.90 (monitoring) and part 98.91 (non-compliance), s. 215.971 (State Single Audit Requirements), 2 CFR §200 Subpart, F (Federal Single Audit Requirements), and the most current version of Office of Early Learning (OEL) Office of Inspector General’s Guidance (Audit and Audit Resolution Responsibilities).

Contract Administrator:
- The Coalition’s contract administrator is the Director of Contracts and Procurement and is responsible for enforcing the performance of contract terms and conditions (s. 287.057(15), F.S.). All actions related to contracts shall be initiated by and coordinated with the Contracts Department under the supervision of the Director of Contracts and Procurement. The files maintained by the Contracts Department are the official files of record and must be maintained for a minimum of six (6) years following the termination of the contract.

Types of Contracts:
- The Coalition enters into either Definite Quantity or Term contracts, as defined by Florida Administrative Code 60A-1.001:
  - Definite Quantity Contracts are agreements between an agency and a vendor where the vendor agrees to furnish a specific quantity of an item or items or a specific contractual service, at a specified price, to a specified location.
  - Term Contracts are agreements between an agency and a vendor where the vendor agrees to provide an indefinite quantity of commodities or contractual services, on an indefinite delivery schedule, over a specified period of time.
  - The Coalition will also identify if the contractor is a sub-recipient or a vendor through completion of the State or Federal Recipient and Vendor Determination Checklists and by following the Guidance provided by OEL, #OEL FG 164, dated July 21, 2008 and #OEL FG 063, dated July 21, 2008.
Contract Provisions:

All contracts and agreements executed by the Coalition includes all provisions as stated under Chapter 215 of section 215.971, F.S. as applicable, in all contracts and agreements charged to federal or state funds, including:

- A scope of work that clearly establishes the tasks that the recipient or sub recipient is required to perform;
- Quantifiable, measurable, and verifiable deliverables are provided and accepted in writing by the Coalition before payment is made. Each deliverable is directly related to the scope of work, specifying the required minimum level of service and an evaluation component for successful completion of each deliverable;
- Financial consequences for failure to perform as per the contract/agreement;
- Funds are allowed to be expended for allowable costs for obligations incurred during the specified agreement period only;
- Any balance of Unobligated funds that has been advanced or paid are refunded to the state agency;
- Any funds paid in excess of those under the terms and conditions of the contract/agreement are refunded to the state agency.

The Coalition fully complies with section 287.058, F.S. and includes the minimum disclosure requirements for all contracts and purchase order agreements in excess of the threshold amount for Category Two ($35,000).

This policy and procedure establishes guidelines for administering ELC procurements of goods and services, so to ensure adherence to Chapter 287, Florida Statute and the procurement procedures adopted by the Office of Early Learning. It is the policy of the ELC to ensure that proper procurement processes are completed prior to purchasing any goods or services for ELC programs or premises. The ELC shall ensure that aspects of procurement of goods and services are conducted in a timely and accurate manner, in compliance with applicable laws. The ELC will use its electronic management system to increase efficiency. All department requests valued lower than $35,000.00 should be sent via email to Quotes@elcmdm.org. All department requests from valued over $35,000.00 must be handled by the Director of Contracts and Procurement.

2.3.2 Contract Initiation and Execution

Contract Initiation and Execution

The Coalition fully complies with the requirements of section 287.057, F.S. to procure commodities or contract services. Once the appropriate procurement process has occurred, the Director of Contracts and Procurements ensures that the correct type of contract is created and approved by the Finance Committee and by the Board of Directors.

- To promote fair and open competition without favoritism;
- To ensure that public funds are spent wisely via adequate documentation and effective monitoring mechanisms;
- To establish uniform procedures to ensure effective and ethical procurement of contractual services; and
- To ensure improprieties are curbed and public confidence is maintained.

The Coalition board approves all contracts and once all parties have signed, the contract has been legally executed. The language in the contract determines whether the typed date of the date of signature will be considered the effective date of the contract.
**Contract Signatures**
- All contracts are routed for approval and disclosures of conflict to applicable department heads and other staff.
- All contracts are signed by the President and CEO.

**Contract Amendments:**
- Changes to contracts are carried out through a contract amendment. Either party to the contract may make a request for an amendment to the contract. Changes to the terms of an existing contract require a formal written contract amendment signed by the representative of both parties.

**General procurement standards:**

All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of section 2 CFR Part 200.319 and Part 200.320. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, and invitations for bids or requests for proposals must be excluded from competing for such procurements.

Some of the situations considered to be restrictive of competition include but are not limited to:

1. Placing unreasonable requirements on firms in order for them to qualify to do business;
2. Requiring unnecessary experience and excessive bonding;
3. Noncompetitive pricing practices between firms or between affiliated companies;
   - Noncompetitive contracts to consultants that are on retainer contracts;
4. Organizational conflicts of interest;
5. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement;
6. Any arbitrary action in the procurement process;
7. The ELC implements Conflict of Interest disclosure policies in accordance with 2 CFR Part 200.112. It is the policy of the ELC to ensure that proper Procurement standards are consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity [2 CFR Part 200.403 (c)].
8. The ELC will maintain written standards of conduct covering conflicts of interest and governing the actions of its employees, officers and agents engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest in accordance with CFR Part 200.318 (c)(1). All real or apparent conflicts of interests will be disclosed in writing.
9. Should employees, officers or agents declare a conflict with the respective vendor/during the procurement process, the form will be forwarded to Senior Management and Board Attorney for review.
10. The ELC will take all measures to avoid purchasing items that are duplicative or not necessary for the performance of activities required by federal award.
11. Consideration is given to consolidating or breaking out procurements to obtain a more economical purchase.
12. ELC ensures where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. [C CFR part 200.318 (d)].
13. The ELC enters into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.

14. Whenever such use is feasible and reduces project costs the ELC will use Federal excess and surplus property in lieu of purchasing new equipment and property.

15. Procurement will be conducted in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

16. ELC will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

Whenever an ELC Department contracts services with an outside vendor, it must complete a vendor information form, with the following information: name, address, phone/fax, website and email address. The department shall also attach some form of documentation that displays the name and address of the vendor, such as an invoice and/or vendor business card. The MIP Fund Accounting System (MIP) is used to create and store all vendor information.

a) Vendor registration: The Contract and/or Procurement Administrator shall verify the vendor information and status by checking the Florida Department of State/Division of Corporations website (www.sunbiz.org). In addition, the contract administrator shall check the excluded parties list at www.epls.gov to determine if the vendor has been disqualified/suspended/disbarred by the Federal Government.

1. Print out a copy of the vendor/owner cover page.

2. Get W-9 and/or 1099 form from vendor

3. The Contract and/or Procurement Administrator will then register each new vendor in MIP and will add or change vendor information when appropriate. The process for entering this information in the system is as follows:

4. With the completed form in hand, log-into MIP software and select new vendor.

5. Once vendor added to MIP, scan and place docs into vendor folder on N drive.

6. Prepare hard-copy folders with original vendor docs. Complete vendor folders will be placed within locked cabinet in Contracts.

Processing invoices: The ELC uses the financial management system (MICROIX) to process all payments. (See Finance Policy for additional detail).

2.3.3 Administration of procurements lower than $35,000.

Purpose: This policy and procedure establishes guidelines for administering ELC procurements of goods and services.

Policy: It is the policy of the ELC to ensure that proper procurement processes are completed prior to purchasing any goods or services for ELC programs or premises regardless of the funding source. The ELC shall ensure that aspects of procurement of goods and services are
conducted in a timely and accurate manner, in compliance with applicable laws. The ELC will use its electronic management system to increase efficiency. All procurements lower than $35,000.00 shall be authorized by the President/CEO.

Cost analysis

When requiring the purchase of goods or services which are estimated to cost under $35,000.00, the requestor shall submit a completed “request for purchase form” by email or detailed email which includes detailed specifications of the goods or services, the date of the request and the date for which the goods or services are needed. All request for purchase forms or email requesting goods and/or services must be authorized by the requestor’s Program Director and submitted to the Contracts Administrator. The Contracts Administrator will complete the following steps after receiving the “request for purchase form” from an ELC Department(s).

Obtain three (3) quotes from market research/Internet search and/or phonebook for available sources. Please note, the Board has empowered the President and CEO to spend up to $35,000.00 for products and services as follows and under an approved budget, while applying the following exceptions to the three (3) quote rule:

- $0-999.99 – minimum of one verbal or written quote
- $1000.00- $2,499.99 – minimum of two written quotes
- $2,500.00 - $34,999.99 – minimum of three written quotes

2.3.4 Purchase Orders – (See Finance Policy)

2.3.5 Micro-purchases

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed $3,000 (or $2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act). To the extent practicable, the ELC will distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the ELC considers the price to be reasonable.

2.3.6 Cost and Price Analysis Requirements for Procurement Transactions

Purpose: This policy and procedure establishes guidelines for administering ELC procurements of goods and services.

Policy: It is the policy of the ELC to comply with applicable cost and price analysis requirements for procurement transactions. [2 CFR Part 200.323]

1. ELC will perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the ELC will make independent estimates before receiving bids or proposals.

2. We encourage requestor for commodities or services to conduct an independent research before the request is submitted.

3. The ELC will negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment,
the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

4. Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the ELC under Subpart E—Cost Principles. The ELC may reference its own cost principles that comply with the Federal cost principles.

5. The cost-plus-a-percentage-of-cost and percentage of construction cost methods of contracting will not be utilized.

2.3.7 Administration of procurements greater than $35,000.00

**Purpose:** This policy and procedure establishes guidelines for administering ELC procurements of goods and services.

**Policy:** This policy and procedure establishes guidelines for conducting Invitation to Bid (ITB)/Request for Proposals (RFP)/Invitation to Negotiate (ITN) processes, so to ensure adherence to Chapter 287, Florida Statutes and the procurement procedures adopted by the Office of Early Learning.

It is the policy of the ELC to ensure that proper procurement processes are completed prior to purchasing any goods or services for ELC programs or premises. The ELC shall ensure that aspects of procurement of goods and services are conducted in a competitive, timely and accurate manner, in compliance with applicable laws. ITB/RFP/ITN procedure will be followed for procurement of goods and/or services in excess of $35,000.00.

**ITB/RFP/ITN Process**

When it has been determined that the appropriate competitive procurement is an ITB/RFP/ITN for a service being sought after by the ELC, the requesting Department will complete and submit a contract requisition form and/or submit a detailed list of specifications via email to the Contracts Department.

The Contracts Administrator will develop a procurement file folder and obtain scope/specifications for the ITB/RFP/ITN from the requesting Department. The scope/specifications, shall include but not be limited to timelines/deadlines, and the estimated budget amount for the ITB/RFP/ITN.

The Director of Contracts and Procurement shall draft the ITB/RFP/ITN with the requesting Program Directors assistance.

The Director of Contracts and Procurement shall also draft a resolution for approval of the Finance/Board Committee prior to release of the ITB/RFP/ITN. Under special circumstances, approval may not be obtained prior to the release. However, please defer to the Procurement policies and procedures, as well as consult with Board Attorney, as to appropriate alternative options.

The ITB/RFP/ITN shall be routed to appropriate approvers, including Finance, appropriate Program Director, ELC senior management, and Board Attorney, utilizing the “Request for Proposal routing form” (See attachment).

No ITB/RFP/ITN shall be released prior to approval from the Board Attorney.

**Public Notice**

Once approved, an email shall be sent to the OEL requesting to post the procurement on the vendor bid system. Also, the ITB/RFP/ITN shall be posted on the ELC website and OEL website. In addition, the Contracts department may send out the respective solicitation notice via email to the ELC’s respective vendors.
Once posted, the calendar from the ITB/RFP/ITN must be printed and closely monitored to ensure that all deadlines are met.

All ITB/RFP/ITN documents must be date/time stamped. Once Notice of Intent is received from potential proposers, the Contract Manager must inform Director of Contracts via email of the names of the entities that have submitted Notices of Intent.

When questions are received, the inquiries are forwarded to the respective Program Director. Responses shall be posted per the ITB/RFP/ITN timeline in the respective websites. Any amendments to the ITB/RFP/ITN must also be posted and sent to the proposers who submitted a Notice of Intent, using the bcc function.

**Evaluation Committee**

For each ITB/RFP/ITN, an Evaluation Committee shall be formed to review and evaluate all proposals received as part of the ITB/RFP/ITN.

For each ITB/RFP/ITN, an Evaluation Committee shall be formed to review and evaluate all proposals received as part of the ITB/RFP/ITN. Members of the Evaluation Committee shall be selected by the ELC’s Senior Management. It is highly recommended that some members from the public, non-ELC employees, are selected as members of the Evaluation Committee. The Evaluation Committee shall have no less than three (3) members. A letter to all members shall be prepared in collaboration with the respective Program area and senior ELC management. The letters will be sent to the members of the Evaluation Committee, with the conflict of interest questionnaire attached for participants to disclose conflicts if any.

**ITB/RFP/ITN Packet Preparation**

ITB/RFP/ITN packets will be prepared by the Contract Manager, including but not limited to: originals of all ITB/RFP/ITNs received, copies of any amendments to the ITB/RFP/ITN, and copies of the ITB/RFP/ITN evaluation form – initial review and quality evaluation criteria. A preliminary Evaluation Committee Meeting is held with an agenda. During this meeting the ITB/RFP/ITN packets are distributed and the deadline for scoring the proposals and the date for the final evaluation meeting are established. It is recommended that the deadline for submitting the evaluation forms will be 2-3 days prior to the final evaluation meeting date. All Evaluation Committee meetings are publicly noticed and advertised via the ELC website. Also, minutes of each Evaluation Committee must be taken and retained within the respective procurement file. Lastly, the Board Attorney must be in attendance at all Evaluation Committee meetings. The final review meeting will typically be scheduled two weeks from the date of the preliminary meeting.

Once all scoring responses are received and prior to the evaluation meeting, the Contracts Manager will tabulate the scores. The final evaluation meeting shall be held. During this meeting reviewers comments are discussed and noted and the final scores are reviewed. The Contracts Manager shall draft resolution for approval of the Finance/Board Committee. Under special circumstances, approval may be obtained through the Executive Committee of Board. If so, defer to the Director of Contracts and the Board Attorney for additional guidance. Once the selected vendor is approved, the results shall be posted on the ELC website. The procurement file folder is closed and a draft contract is created to begin the negotiation process with the selected vendor. A new contract folder is created. Mailing executed contracts: The Contract Administrator shall work with the assigned Contract Manager to obtain the following: contract contact person, address and phone number.
a) The Contract Administrator will mail an original of the executed contract will be mailed via Federal Express (FedEx) to the contract contact person and will keep a copy of the FedEx air bill/tracking slip attached to a copy of the contract cover letter in the contract file. To complete this process the Contract Administrator shall:

1. Complete a FedEx request form.
2. Make four copies of the FedEx air bill/tracking slip & request form.
3. Distribute copies of the FedEx air bill/tracking slip & request form for filing as follows: original to Finance, one copy to ELC receptionist, one copy to Contract file and one copy to Contracts Administrator file.
4. Update the FedEx/mailing tracking list on the N: drive.

2.3.8 Verification of Purchases

Purpose: This policy and procedure establishes guidelines for placing orders and verifying purchases made by the ELC.

Policy: It is the policy of the ELC to only place order once Purchase Orders are approved and to verify all purchases when received to ensure accuracy, proper condition of items, adequate documentation and timely execution of payments.

1. The Contracts Administrator shall receive a report every two weeks with all approved Purchase Orders (PO report) from the Finance Department.
2. Upon confirmation of approval of a Purchase Order the Contracts Administrator shall print a copy of the PO form from the financial management system (MICROIX).
3. The Contracts Administrator shall call the vendor and order the items. A copy of the procurement shall be placed on the N: drive in the respective folder.
4. When the new merchandise is received at the ELC, the Contracts Administrator shall verify the packing slip of the merchandise comparing it with the original PO.
5. If all items have been received in good condition, a request for payment is forwarded to account payable for payment to the vendor. (Refer to Finance Policy for additional detail.)
6. Payment Disputes (Refer to Finance Policy for additional detail.)

2.3.9 Contracts administration/management

The Contracts department will route a proposed contract internally for review and will forward to the Board Attorney for review and approval for legal sufficiency and form. The Contracts department will forward the contract to the contractor for review and approval. Upon completion of ELC review and approval, the Contracts department will forward the document to the ELC’s President and CEO for execution. The executed copy of the contract will be forwarded to all parties. The Contracts department will retain copies of all contracts executed by the ELC. Once a contract has been executed it enters the last phase of the contract management system. During this phase of contract management, day to day activities are managed by the assigned contract manager. Overall performance results are documented and monitoring tasks are also performed. Adequate documentation of goods/services procured, goods/services received, payments made and compliance with federal and state grant program rules is required. The file forms/processes listed here represent minimum contracts administration/management documentation requirements for the Early Learning Coalition contract agreements.
It is the policy of the ELC to ensure adherence to the procurement requirements noted within Chapter 287, Florida Statutes.

1. The requesting department will submit, to the Contracts department, a detailed description of the proposed contractual service and/or commodity, including costs/budget, project start and end times.
2. Upon receipt of the information, the Contracts department will work with the requestor to finalize all details of the contractual service and/or commodity.
3. The Contracts department will route the proposed project/contract internally for review and will forward to the Board Attorney for review and approval for legal sufficiency and form.
4. Upon approval of the project/contract, the Contracts Department will submit it for review and approval to the respective Board of Directors and its Committees, if applicable, which may include, but is not limited to, the Program Policy and Strategy Committee and/or the Finance Committee.
5. Once Board approval is obtained, the Contracts Department will finalize the negotiations via a contract and/or purchase order.

a. All formal contract documents comply with: [45 CFR § 75.327(a); 45 CFR § 75.329; and 45 CFR § 92.36 and s. 287.057(15), F.S. and include the following]
   1) Original executed (signed) contract/grant
   2) Contractor name
   3) Contract amount
   4) Subcontracts, memorandums of agreement, if applicable
   5) Amendments
   6) Renewals
   7) Bonds
   8) Insurance
   9) Funding source(s)
   10) Contract relationship [Ch. 69I-5.006, FAC and 45 CFR Part 75.351]
   11) Provider’s justification of need for advance, if applicable
   12) Scoped reporting requirements (evaluation reports, performance measures, etc.)

b. Day-to-day management documents comply with: [s. 287.057(15), F.S. ; DFS FCCM Manual; 0A-1, FAC; 45 CFR Part 75.327(a); 45 CFR Part 75.329] and include the following:
   1) Performance documentation
   2) Correspondence
   3) Payment documentation
   4) Deliverables
   5) Subcontractor approvals
   6) Status of reporting requirements
   7) Contract monitoring (See monitoring plan for additional details).

c. Formal monitoring process (See monitoring plan for additional details).

d. The contract department conducts additional related contracts administration activities as follows:
1) Sub recipient contracts and sub awards
   a) Risk assessments – planning and monitoring phases
   b) Additional disclosures and special conditions
2) Contracts Closeout
3) Problems with Vendor/Contractor Performance
4) Contract Termination
5) Prior approval documentation requirements
6) Conflict of Interest disclosures (if applicable)
   a) Coalition governing board members (conducted by Board Liaison).
   b) Coalition employees
   c) Relative(s) of either group as defined in statute
   d) Organizational conflicts

Contract/Grant manager responsibilities
For each agreement funded by federal or state financial assistance, the Early Learning Coalition designates an employee(S) to function as a grant managers. The grant managers are responsible for enforcing performance of the agreement’s terms and conditions pursuant to (s.287.057(14)(b), F.S.; DFS-related contract manager guidance). Grant managers also serve as a liaison to the contractor(s). Separate duties for contract administrator have also been identified as listed. These duties are assigned to staff as described here:

1. Contract Administrator
   a. Create and maintain a contract file
   b. Maintain financial information on all contracts
   c. Manage changes to contract(s)
   d. Serve as liaison between the contract/grant manager and the entity and OEL
   e. Provide clear, explicit and documented communication.
   f. The Contracts Administrator shall also ensure the following:
      • All reports/documents are promptly filed in the respective Contract files in locked cabinets.
      • All contract folders have typed labels.
      • All contract correspondence is mailed using type-written label.
      • All Contracts folders on the N: drive are maintained and updated, as needed, including new and/or amended contracts in either folders.
      • The Contracts master spreadsheet is maintained and updated, as needed.
      • All procurement and vendor contract folders are maintained and updated, as needed.

2. Contract Manager
   a. Manage the receipt of goods/services
   b. Monitor and evaluate provider performance and end user satisfaction
   c. Serve as liaison with the provider/contractor
   d. Use performance bonds when appropriate
   e. Verify financial consequences are addressed
   f. Verify terms for liquidated damages are included, (when applicable) to compensate the ELC for any realized losses.
   g. Maintain a contract management file pursuant to CFO Memo No. 06 (2011-12)
   h. Provide written certification that goods were received / services were obtained per terms and conditions before making payment.
   i. Prepare cost reconciliation files.
   j. Prepare a final reconciliation report
2.3.10 Obtaining Contractual Services or Commodities that are not subject to the Competitive Solicitation Requirements noted in Chapter 287, Florida Statutes and the procurement procedures adopted by the Office of Early Learning

**Policy:** It is the policy of the ELC to ensure adherence to the procurement requirements noted within Chapter 287, Florida Statute and the procurement procedures adopted by the Office of Early Learning.

The requesting department will submit, to the Contracts department, a detailed description of the proposed contractual service and/or commodity, including the following:

- Costs/budget
- Project start and end times
- Proof that this service is approved within the ELC’s Coalition Plan
- A request and justification for the single source. The justification should answer the following: (i) how was the determination made that the selected vendor is the only vendor that can provide the commodities or services being sought, and (ii) why is the identified commodity or service the only commodity or service that will meet the ELC’s needs.

Upon receipt of the information, the Contracts department will work with the requester to finalize all details of the contractual service and/or commodity and facilitate the action as follows:

For a single source purchase that does not exceed $35,000, the requesting department should contact the Contracts Department to facilitate an in-house single source approval request that does not require posting. The Contracts department will review the justification request received from the requesting area for approval.

For a single source purchase that exceeds $35,000, the Contracts department shall electronically post a “Description of Intended Single Source Purchase.” This notice shall be posted for at least seven (7) business days. After posting for the seven (7) business day period, the ELC must determine in writing that the commodity or service is only available from a single source. If any information is received from prospective vendors as a result of the posted “Description of Intended Single Source Purchase”, the ELC’s written determination must address each prospective vendor’s submission and explain why such submission does not meet the ELC’s requirements. After making the written determination that the submission does not meet the ELC’s requirements, the ELC shall provide a “Notice of Its Decision to Enter into a Single Source Purchase” which will be electronically posted for three (3) additional business days. The Contracts department will route the proposed project/contract internally for review and will forward to the Board Attorney for review and approval for legal sufficiency and form.

Upon approval of the project/contract, the Contracts Department will submit it for review and approval to the respective Board of Directors and its Committees, if applicable, which may include, but is not limited to, the Program Policy and Strategy Committee and/or the Finance Committee.

Once Board approval is obtained, the Contracts Department will finalize the negotiations via a contract and/or purchase order.

2.3.11 Small and Minority Businesses [2CFR Part 200.321]
ELC takes all necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible.


The ELC complies with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

2.3.13 Bonding requirements for construction-related contracts. (if allowable) [2 CFR Part 200.325]

For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the ELC accepts the bonding policy and requirements of the non-Federal entity after the ELC has made a determination that the Federal interest is adequately protected.

2.3.14 Drafting and Execution of Memorandums of Understanding/Inter-Agency Agreements

Purpose: This procedures established guidelines for drafting and execution of Memorandums of Understanding/Inter-agency Agreements, which are not subject to any funding.

1. The requesting department will submit, to the Contracts department, a detailed description of the proposed project, the respective partners, project start and end times and data exchange, if applicable.
2. Upon receipt of the information, the Contracts department will work with the requestor to finalize all details of the MOU.
3. The Contracts department will route the draft MOU internally for review and approval. While the MOU is routing, the Contracts department will forward to the Board Attorney for review and approval for legal sufficiency and form.
4. Upon receipt of legal approval, the Contracts department will forward the MOU to the additional parties for review and approval.
5. Upon receipt of a signed MOU, the Contracts department will forward the document to the ELC’s President and CEO for final execution.
6. The executed copy of MOU will be forwarded to all parties. The Contracts department will retain copies of all MOUs executed by the ELC.

2.3.15 Administrative Contract File Set-Up

This procedure establishes guidelines for creation and maintenance of ELC contract files.
The contract department creates all contract files in compliance with 2CFR Part 200.318(b) and maintains and updates files as necessary. All contract files contain the following:

1. Required documentation based on the ELC’s related authorization policy and purchasing limits
2. Required documentation based on additional applicable grant program laws, rules, regulations and guidance
3. Contract files include documentation for Authorization of work
   a. No work authorized until contract is fully approved and executed
   b. No change in work is authorized until a fully approved and executed contact amendment is in place
   c. No contract amendment for work will be executed without required review/approval based on the ELC’s related policies/limits and any related grant terms from funding sources
4. Conformance of work - establish and maintain a system based on applicable laws, rules, regulations and grant provisions to reasonably ensure goods/services are received as intended and when intended
5. Contract Manager will authorize payment of invoices to the Finance Department after final approval of work products.
6. The contract checklist contains the following information: CFDA (Catalog of Federal Assistance Number) & CSDA (Catalog of State Assistance Number) numbers, the ELC contract number, contractor fiscal year, EPLS results, Florida Division of Corporations results, sub-recipient vs. vendor checklist, Certificate of Insurance, Emergency Preparedness Plan, Financial Audit, Incident Reporting, Certificate of Status, Invoices, contract amount, contract start/end date, and the contractor name.
7. The Contract Manager certifies that all documents are received from the contractor and placed in the contract file
8. All correspondence respective to the contract are maintained in the contract file
9. The Contract Manager will include the Contract Review approval sheet in the file. This sheet certifies that the contract was routed and approved by ELC staff and the board attorney, includes the board resolution number and board approval
10. The Contract Manager files a copy of the conflict of interest form signed by ELC staff, officers or agents in the file.

2.3.16 Monitoring – (Refer to the Monitoring Plan)

Contractual Budget Revisions and/or Advance Payment Request(s)
Should a contractor require a budget revision and/or advance payment, the contractor will submit the request in writing to the Contract Manager. The Contracts Manager, along with the respective Program Director, will review and approve/disapprove the request. All documentation/communication will be placed within the contract file.

Submission of monthly/quarterly report(s)
The Contracts Manager is responsible to acknowledge the receipt of the monthly/quarterly report(s). During the monthly meetings with the Program Directors, the monthly/quarterly reports will be reviewed and approved. Any additional clarification needed from the contractor regarding the report submission and/or report details will be addressed with the contractor and sent via email and/or mail for resolution. Upon completion of the issue and/or concern, all communication/documentation will be placed within contract file.

Facilitation of the Internal Monitoring Meetings
On a monthly or as-needed basis, the Contracts Department will facilitate the Internal Monitoring Meeting with the Programs, Finance and Quality Assurance Departments. These meetings will discuss the monitoring schedule, monitoring methodology, including sample size,
monitoring results, proposed corrective action plans and results. Copies of all monitoring reports, corrective action plans and responses will be included within the respective contract files.

2.3.17

Contract Close Out

This procedure establishes guidelines for reviewing and closing out ELC contracts at the end of the fiscal year.

It is the policy of the ELC to ensure that proper follow up is conducted to ensure that all contractual, fiscal, and programmatic obligations are met by all contractors. The Contract Department conducts regular reviews of each of its contracts to determine overall contract compliance, and this review is completed again at the end of the fiscal year.

The Contract Manager will conduct review of his/her assigned ELC contracts to ensure the following:

1. All items on the contract checklist, i.e. financial audit, certificate of insurance, and emergency disaster plans, etc. are received and placed within the contract file;
2. Review the State of Florida Divisions of Corporations website to ensure that no changes to the incorporation status have occurred with the vendor;
3. Produce a report on the Excluded Parties List (www.epls.gov) to ensure that the company is not disbarred from conducting business with the company. The original EPLS report is already included within the contract file;
4. Review the current contract utilization report to ensure the receipt of the final invoice and update the utilization report as needed; and
5. Produce a report within the ELC Microix and MIP payment systems to verify the contract utilization/dollars spent.

Once all the above-referenced checks are completed and each report is placed within the respective contract file, the Contract Manager will complete a letter to the respective vendor. This letter will document all outstanding items, i.e. financial audit and/or final invoice, and provide the vendor with a date certain to produce these documents. Once all documents are received, the Contracts Manager will sign off/certify that all documents are received and the most recent contract utilization report and Microix is included within the file.
A Bill Relating to Early Learning

Section 1. Paragraphs (j–z) of subsection (2) and paragraph (a) of subsection (5) of section 1002.82, Florida Statutes, are amended to read:

(2) The office shall:

(j) Coordinate with the Child Care Services Program Office of the Department of Children and Families or its contracted provider for a triennial evaluation of accrediting agencies approved under s. 402.81 to determine which accrediting associations’ requirements and processes positively impact child outcomes. Based on the findings of the evaluation the Office of Early Learning shall set a payment differential for each child care provider that has been accredited by an accrediting agency identified as positively impacting child outcomes in the final report at a 20% differential rate higher than the coalition’s base approved reimbursement rate for each care level and unit of care.

(k) Develop and adopt standards and benchmarks that address the age-appropriate progress of children in the development of school readiness skills. The standards for children from birth to 5 years of age in the school readiness program must be aligned with the performance standards adopted for children in the Voluntary Prekindergarten Education Program and must address the following domains:

1. Approaches to learning.
2. Cognitive development and general knowledge.
3. Numeracy, language, and communication.
4. Physical development.
5. Self-regulation.
Select assessments that are valid, reliable, and developmentally appropriate for use as preassessment and postassessment for the age ranges specified in the coalition plans. The assessments must be designed to measure progress in the domains of the performance standards adopted pursuant to paragraph (j), provide appropriate accommodations for children with disabilities and English language learners, and be administered by qualified individuals, consistent with the publisher’s instructions.

Adopt a list of approved curricula that meet the performance standards for the school readiness program and establish a process for the review and approval of a provider’s curriculum that meets the performance standards.

Adopt program assessment requirements for school readiness program providers that measure the quality of teacher-child interactions using a research based observation tool. Requirements shall include at a minimum the adoption of quality measures, a process for participation, exemptions, improvement through the completion of an improvement plan, and removal from the school readiness program for failure to meet minimum quality measures for a period of up to 5 years.

Adopt by rule a standard statewide provider contract to be used with each school readiness program provider with standardized attachments by provider type. The office shall publish a copy of the standard statewide provider contract on its website. The standard statewide contract shall include, at a minimum, health and safety, contracted slots if applicable in accordance with the Child Care and Development Block Grant Act of 2014, section 658E(c)(2)(A), quality improvement strategies if
applicable, and program assessment requirements and provisions for provider probation, termination for cause, and emergency termination for those actions or inactions of a provider that pose an immediate and serious danger to the health, safety, or welfare of the children. The standard statewide provider contract shall also include appropriate due process procedures. During the pendency of an appeal of a termination, the provider may not continue to offer its services. Any provision imposed upon a provider that is inconsistent with, or prohibited by, law is void and unenforceable.

(p) Establish a single statewide information system that each coalition must use for the purposes of managing the single point of entry, tracking children’s progress, coordinating services among stakeholders, determining eligibility of children, tracking child attendance, and streamlining administrative processes for providers and early learning coalitions.

(q) Adopt by rule standardized procedures for coalitions to use when monitoring the compliance of school readiness program providers with the terms of the standard statewide provider contract.

(r) Monitor and evaluate the performance of each early learning coalition in administering the school readiness program, ensuring proper payments for school readiness program services, implementing the coalition’s school readiness program plan, and administering the Voluntary Prekindergarten Education Program. These monitoring and performance evaluations must include, at a minimum, onsite monitoring of each coalition’s finances, management, operations, and programs.
Work in conjunction with the Bureau of Federal Education Programs within the Department of Education to coordinate readiness and voluntary prekindergarten services to the populations served by the bureau.

Administer a statewide toll-free Warm-Line to provide assistance and consultation to child care facilities and family day care homes regarding health, developmental, disability, and special needs issues of the children they are serving, particularly children with disabilities and other special needs. The office shall:

1. Annually inform child care facilities and family day care homes of the availability of this service through the child care resource and referral network under s. 1002.92.

2. Expand or contract for the expansion of the Warm-Line to maintain at least one Warm-Line in each early learning coalition service area.

Develop and implement strategies to increase the supply and improve the quality of child care services for infants and toddlers, children with disabilities, children who receive care during nontraditional hours, children in underserved areas, and children in areas that have significant concentrations of poverty and unemployment.

Establish preservice and inservice training requirements that address, at a minimum, school readiness child development standards, health and safety requirements, and social-emotional behavior intervention models, which may include positive behavior intervention and support models.

Establish standards for emergency preparedness plans for school readiness program providers.

Establish group sizes.
(y) Establish staff-to-children ratios that do not exceed the requirements of s. 402.302(8) or (11) or s. 402.305(4), as applicable, for school readiness program providers.

(z) Establish eligibility criteria, including limitations based on income and family assets, in accordance with s. 1002.87 and federal law.

(5) By January 1 of each year, the office shall annually publish on its website a report of its activities conducted under this section. The report must include a summary of the coalitions’ annual reports, a statewide summary, and the following:

(a) An analysis of early learning activities throughout the state, including the school readiness program and the Voluntary Prekindergarten Education Program.

8. The number of school readiness program providers who have completed a program assessment and the number of providers who have been determined low quality, emerging quality, or high quality as determined by the Office of Early Learning based on the results of a research based observation tool that measures the quality of teacher-child interactions.

9. The total number of provider contracts revoked and the reasons for revocation.

Section 2. Paragraph (b-d) of subsection (2) of section 1002.85 Florida Statutes, are amended, to read:

1002.85 Early learning coalition plans.—

(2) Each early learning coalition must biennially submit a school readiness program plan to the office before the expenditure of funds. A coalition may not implement its school readiness program plan until it receives approval
from the office. A coalition may not implement any revision
to its school readiness program plan until the coalition
submits the revised plan to and receives approval from the
office. If the office rejects a plan or revision, the
coalition must continue to operate under its previously
approved plan. The plan must include, but is not limited
to:

(b) A community needs assessment that identifies through
data analysis the needs of families, children and providers
within the coalition’s county or multi-county region. The
minimum number of children to be served by care level.

(c) The coalition’s procedures for implementing the
requirements of this part, including:

1. Single point of entry.
2. Uniform waiting list.
3. Eligibility and enrollment processes and local
eligibility priorities for children in accordance with s.
1002.87.
4. Parent access and choice.
5. Sliding fee scale and policies on applying the waiver
or reduction of fees in accordance with s. 1002.84(8).
6. Use of preassessments and postassessments, as
applicable.
7. Payment rate and capacity analysis that supports the
coalition’s payment rate schedule.
8. Use of contracted slots, as applicable based on the
results of the needs assessment in section (b).

(d) A detailed description of the coalition’s quality
activities and services, including, but not limited to:

1. Quality improvement strategies that strengthen
teaching practices and increase child outcomes.
2. Resource and referral and school-age child care.
3.2. Infant and toddler early learning.
4.3. Inclusive early learning programs.

Section 3. Subsections (1), (2), (3), and (7) of section 1002.87, Florida Statutes, are amended to read:

1002.87 School readiness program; eligibility and enrollment.—

(1) Each early learning coalition shall give priority for participation in the school readiness program as follows:

(a) Priority shall be given first to a child younger than 13 years of age from a family that includes a parent who is receiving temporary cash assistance under chapter 414 and subject to the federal work requirements.

(b) Priority shall be given next to an at-risk child younger than 9 years of age, including a child residing at a domestic violence center under s. 39.905.

(c) Subsequent priority shall be given, based on the early learning coalition’s needs assessment as described in s. 1002.85(2)(b), to children who meet the following criteria:

1. A child who is younger than 13 years of age from a working family that is economically disadvantaged.

(c) Priority shall be given next to a child from birth to the beginning of the school year for which the child is eligible for admission to kindergarten in a public school under s. 1003.21(1) (a) 2., who is from a working family that is economically disadvantaged, and may include such child’s eligible siblings, beginning with the school year in which the sibling is eligible for admission to kindergarten in a public school under s. 1003.21(1) (a) 2., until the beginning of the school year in which the sibling is eligible to begin 6th grade, provided that the first priority for
funding an eligible sibling is local revenues available to the coalition for funding direct services.

2. (d) Priority shall be given next to a child of a parent who transitions from the work program into employment as described in s. 445.032 from birth to the beginning of the school year for which the child is eligible for admission to kindergarten in a public school under s. 1003.21(1)(a)2.

3. (e) Priority shall be given next to an at-risk child who is at least 9 years of age but younger than 13 years of age. An at-risk child whose sibling is enrolled in the school readiness program within an eligibility priority category listed in paragraphs (a)-(b) shall be given priority over other children who are eligible under this paragraph.

(f) Priority shall be given next to a child who is younger than 13 years of age from a working family that is economically disadvantaged. A child who is eligible under this paragraph whose sibling is enrolled in the school readiness program under paragraph (e) shall be given priority over other children who are eligible under this paragraph.

4. (g) Priority shall be given next to a child of a parent who transitions from the work program into employment as described in s. 445.032 who is younger than 13 years of age.

5. (h) Priority shall be given next to a child who has special needs, has been determined eligible as a student with a disability, has a current individual education plan with a Florida school district, and is not younger than 3 years of age. A special needs child eligible under this paragraph remains eligible until the child is eligible for
admission to kindergarten in a public school under s. 1003.21(1)(a)2.

6. (i) Notwithstanding paragraphs (a)-(d), priority shall be given last to a child who otherwise meets one of the eligibility criteria in paragraphs (a)-(cd) but who is also enrolled concurrently in the federal Head Start Program and the Voluntary Prekindergarten Education Program.

   (2) A school readiness program provider may be paid only for authorized hours of care provided for a child in the school readiness program. A child enrolled in the Voluntary Prekindergarten Education Program may receive care from the school readiness program if the child is eligible according to the eligibility priorities and criteria established pursuant to subsection (1) in this section.

   (3) Contingent upon the availability of funds, a coalition shall enroll eligible children, including those from its waiting list, according to the eligibility priorities and criteria established pursuant to subsection (1) in this section.

   (7) If a coalition disenrolls children from the school readiness program, the coalition must disenroll the children in reverse order of the eligibility priorities and criteria established pursuant to listed in subsection (1) beginning with children from families with the highest family incomes. A notice of disenrollment must be sent to the parent and school readiness program provider at least 2 weeks before disenrollment to provide adequate time for the parent to arrange alternative care for the child. However, an at-risk child may not be disenrolled from the program without the written approval of the Child Welfare Program Office of the Department of Children and Families or the community-based lead agency.
Section 4. Paragraph (h) of subsection (1) of section 1002.88, Florida Statutes, are amended to read:

1002.88 School readiness program provider standards; eligibility to deliver the school readiness program.—

(1) To be eligible to deliver the school readiness program, a school readiness program provider must:

   (h) Subject to legislative funding participate in program assessment in accordance with s. 1002.82(2)(m).

   (i) Subject to legislative funding participate in quality improvement strategies as required.

   (j) Collaborate with the respective early learning coalition to complete initial screening for each child, aged 6 weeks to kindergarten eligibility, within 45 days after the child’s first or subsequent enrollment, to identify a child who may need individualized supports.

   (k) Implement minimum standards for child discipline practices that are age-appropriate and consistent with the requirements in s. 402.305(12). Such standards must provide that children not be subjected to discipline that is severe, humiliating, or frightening or discipline that is associated with food, rest, or toileting. Spanking or any other form of physical punishment is prohibited.

   (l) Obtain and keep on file record of the child’s immunizations, physical development, and other health requirements as necessary, including appropriate vision and hearing screening and examination, within 30 days after enrollment.

   (m) Implement before-school or after-school programs that meet or exceed the requirements of s. 402.305(5), (6), and (7).
(n)(1) For a provider that is not an informal provider, maintain general liability insurance and provide the coalition with written evidence of general liability insurance coverage, including coverage for transportation of children if school readiness program children are transported by the provider. A provider must obtain and retain an insurance policy that provides a minimum of $100,000 of coverage per occurrence and a minimum of $300,000 general aggregate coverage. The office may authorize lower limits upon request, as appropriate. A provider must add the coalition as a named certificateholder and as an additional insured. A provider must provide the coalition with a minimum of 10 calendar days’ advance written notice of cancellation of or changes to coverage. The general liability insurance required by this paragraph must remain in full force and effect for the entire period of the provider contract with the coalition.

(o)(m) For a provider that is an informal provider, comply with the provisions of paragraph (m)(1) or maintain homeowner’s liability insurance and, if applicable, a business rider. If an informal provider chooses to maintain a homeowner’s policy, the provider must obtain and retain a homeowner’s insurance policy that provides a minimum of $100,000 of coverage per occurrence and a minimum of $300,000 general aggregate coverage. The office may authorize lower limits upon request, as appropriate. An informal provider must add the coalition as a named certificateholder and as an additional insured. An informal provider must provide the coalition with a minimum of 10 calendar days’ advance written notice of cancellation of or changes to coverage. The general liability insurance required by this paragraph must remain in full force and
effect for the entire period of the provider’s contract with the coalition.

(p) Obtain and maintain any required workers’ compensation insurance under chapter 440 and any required reemployment assistance or unemployment compensation coverage under chapter 443.

(q) Notwithstanding paragraph (l), for a provider that is a state agency or a subdivision thereof, as defined in s. 768.28(2), agree to notify the coalition of any additional liability coverage maintained by the provider in addition to that otherwise established under s. 768.28. The provider shall indemnify the coalition to the extent permitted by s. 768.28.

(r) Execute the standard statewide provider contract adopted by the office.

(s) Operate on a full-time and part-time basis and provide extended-day and extended-year services to the maximum extent possible without compromising the quality of the program to meet the needs of parents who work.

Section 4. Paragraph (b) of subsection (6) of section 1002.89, Florida Statutes, are amended to read:

(6) Costs shall be kept to the minimum necessary for the efficient and effective administration of the school readiness program with the highest priority of expenditure being direct services for eligible children. However, no more than 5 percent of the funds described in subsection (5) may be used for administrative costs and no more than 22 percent of the funds described in subsection (5) may be used in any fiscal year for any combination of administrative costs, quality activities, and nondirect services as follows:
2. Awarding grants and providing financial support to school readiness program providers and their staff to assist them in meeting applicable state requirements for program assessment, child care performance standards, implementing developmentally appropriate curricula and related classroom resources that support curricula, providing literacy supports, and providing continued professional development and training. Any grants awarded pursuant to this subparagraph shall comply with ss.215.971 and 287.058.

Section 5. For fiscal year 2018-2019 the nonrecurring sum of $6,000,000 from the Child Care and Development Block Grant Trust Fund is appropriated to the Office of early Learning to fund sections 1002.82(2)(j) and 1002.82 (2)(n).

Section 6. This act shall take effect July 1, 2018.
Strategic Plan
2017-2022
Mission and Vision

Mission
To promote high-quality inclusive 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 development of Miami-Dade and Monroe County children with a priority toward the ages birth through age 5.

Vision
Children First
To ensure a comprehensive and integrated early learning system for all families and their children, birth to 5 years, ensuring high-quality programs throughout Miami-Dade and Monroe Counties, so children enter school ready to learn and succeed in life.
Children First: The Strategic Plan for the Early Learning Coalition of Miami Dade/Monroe
2017-2022

OUR MISSION
To promote high-quality inclusive 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 development of Miami-Dade and Monroe County children with a priority toward the ages birth through age 5.

OUR VISION
CHILDREN FIRST
To ensure a comprehensive and integrated early learning system for all families and their children, birth to 5 years, ensuring high-quality programs throughout Miami-Dade and Monroe Counties, so children enter school ready to learn and succeed in life.

PRIORITY INITIATIVES

<table>
<thead>
<tr>
<th>NEEDIEST CHILDREN</th>
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<tr>
<td>Improve outcomes for children in our neediest communities, including children with developmental and other delays and disabilities, by improving the quality of early learning programs</td>
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<tr>
<td>Target neediest areas</td>
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<tr>
<td>Identify centers in distressed zip codes and those serving children with, or at risk for, developmental delays &amp; provide extra support for them to meet higher standards</td>
</tr>
<tr>
<td>Increase the Number of Children</td>
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<tr>
<td>Receiving services who have physical, developmental, sensory, and social-emotional delays and disabilities</td>
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<th>YOUNGEST CHILDREN</th>
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<td>Offer a continuum of care throughout childhood, with a particular focus on infants and toddlers</td>
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<tr>
<td>Age-based Rates</td>
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<tr>
<td>Adjust reimbursement rates to offer incentives to serve the youngest children</td>
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<th>PROVIDERS</th>
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<td>Strengthen Coalition relationship with providers and support providers meeting higher quality performance requirements</td>
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<tr>
<td>Improve Provider Selection and Contracting Process</td>
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<td>Establish local provisions that support parental choice and ensure providers serving children receiving subsidies meet contract and quality requirements</td>
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<td>Teacher Education</td>
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<td>Increase the number of teachers with child care credentials</td>
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<tr>
<td>Quality Providers</td>
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<tr>
<td>Drive incentives to higher performing providers</td>
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<tr>
<td>Technical Business Assistance</td>
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<tr>
<td>Offer business assistance to providers in distressed areas</td>
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<tr>
<td>Educate Providers</td>
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<tr>
<td>Provide program directors/staff with training and resources to provide high quality care to all children, including children with disabilities</td>
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<table>
<thead>
<tr>
<th>EDUCATE ALL</th>
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<tbody>
<tr>
<td>Educate families and the community at large about the benefits of quality early learning</td>
</tr>
<tr>
<td>Parental Choice</td>
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<tr>
<td>Develop innovative strategies to help parents choose child care programs that ensure better outcomes for their children</td>
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<tr>
<td>Visibility</td>
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<tr>
<td>Achieve increased visibility of the importance of early learning throughout both counties by creating child care resources and providing information</td>
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<thead>
<tr>
<th>CAPACITY BUILDING</th>
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<tbody>
<tr>
<td>Strengthen Board and Staff capacity to carry out strategic goals</td>
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<tr>
<td>Advocacy</td>
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<tr>
<td>Engage aggressively &amp; systematically in advocacy to drive better outcomes for children</td>
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<tr>
<td>Early Child Care Education Systems Building</td>
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<tr>
<td>Establish regular meetings with partners to strengthen cross-sector investments and policies for children birth through age five</td>
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<tr>
<th>FUNDING</th>
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<tbody>
<tr>
<td>Increase public and private funding and reallocate funds to strategic goals</td>
</tr>
<tr>
<td>Public</td>
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<tr>
<td>Secure adequate resources to ensure high quality delivery to each child we serve</td>
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<tr>
<td>Monroe County</td>
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<tr>
<td>Establish a Permanent Funding Model for Social Services</td>
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<tr>
<th>FIVE YEAR STRATEGIC GOALS</th>
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<tr>
<td>Develop widely accepted state-wide benchmarks of quality (e.g. Child assessments, accreditation, learning environment, etc.)</td>
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<tr>
<td>Change state policy to allow ELCs to contract only with childcare programs that meet state-wide quality benchmark requirements</td>
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<tr>
<td>Establish the Performance Funding Program platform as the statewide quality, tiered reimbursement and pay for performance model</td>
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</table>
Early Childhood System Development

Early Learning Coalition of Miami-Dade/ Monroe
September 5, 2017

Presented by: Brittany Birken, Ph.D
What Matters?

The Readiness Gap: Too many children from low-income families begin school far behind
Churbit
Language Acquisition

Early language abilities are directly related to later reading abilities
Early Learning and Business and Industry

What was needed then….

- Physical strength & flexibility
- Ability to follow fixed, unchanging procedures
- Operating, maintaining, designing mechanical machinery

….and what’s needed now

- Mechanical reasoning, logic, troubleshooting & spatial visualization
- Initiative, persistence & independence
- Operating computers or computerized machinery
Legislative Landscape

- K-3rd
  - Professional Development for teachers
  - Struggling schools and students
Legislative Landscape

• Early Learning
  – Child Assessment System

HB 7069- Committee for Early Grade Success
FOR A FAIR SELECTION EVERYBODY HAS TO TAKE THE SAME EXAM: PLEASE CLIMB THAT TREE
Legislative Landscape

• Early Learning
  – Education Standards & Accountability

Performance Funding Project
Considerations for Implementing an Organized System of Quality

Since 1999 there have been local variations in:

• Payment Rates
• Capacity
• Quality Initiatives
Potential System Development Strategies

• Structural Quality
• Process Quality
• Baseline Data
• Provider Agreements
Local Mechanisms to Ensure Quality

• Payment Rates
• Contracted Slots
• Quality Improvement Strategies
Comments and Questions

Contact Information:
Florida Children’s Council

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850-212-0408

http://flchildrenscouncil.org/
Proposed Accountability Strategy for the School Readiness Program

Background

There is considerable opportunity to strengthen the School Readiness program with the implementation of quality standards and aligned accountability.

Recent research by Stanford University found that by 18 months of age toddlers from low-income families are already several months behind children of more affluent families in language proficiency; these delays are too often compounded to the point that children can be dramatically behind in reading by third grade, which is the strongest predictor of high school graduation. Quality early learning programs improve language skills and help reduce the achievement gap to increase kindergarten readiness and early grade success.

Florida’s School Readiness program is designed to provide children at greatest risk of school failure with enriching early learning opportunities that prepare them for kindergarten and early grade success. Currently, funding is approximately $30 million below the level from more than a decade ago. As the legislature works to improve third grade reading outcomes for students, there is great benefit and need to strengthen accountability and invest strategically in the School Readiness program.

Florida has among the lowest payment rates in the nation, undermining the ability of Florida’s child care industry to provide quality early learning programs. Through a targeted policy and funding strategy, Florida can improve the quality of early learning programs, ensure accountability of public funds, and support improved outcomes for children.

What is Needed

In order to develop a statewide accountability structure that provides assurances that children at greatest risk of school failure are in enriching early learning programs that prepare them for kindergarten and beyond, there is need for:

- A clear definition of quality based on core standards and practices that must be in place to provide assurances of strong teaching practices that best support children’s development;
- Program outcomes to validate that School Readiness is valuable as an effective early education program;
- The ability for coalitions to set eligibility priorities based on the individual needs of each community; and
- Substantial funding increases in early learning with appropriate assurances that funds will be invested in quality early learning programs for children.

Policy Priorities

There are two types of Quality Standards that can be measured as part of an accountability system: Structural and Process Quality.

- **Structural quality** is addressed through accreditation which involves measurement on key aspects of program delivery including; teacher/child ratios, the learning environment, and materials. Currently Gold Seal accredited programs receive up to a 20% cost differential for School Readiness to offset the cost of providing care in accordance with these increased standards.
  - **Policy Recommendation:** The School Readiness payment differential should be 20% for Gold
Seal accrediting entities that have demonstrable impact on child outcomes.

- **Process quality**, or program assessment, measures the quality and caliber of teaching practices that facilitates young children’s development. It is well documented in research that the number one predictor of positive child outcomes is the interactions between a teacher and the child.
  - **Policy Recommendation**: Define process quality in law to establish educational standards and include a reporting structure for identifying provider quality on a continuum from low quality to high quality.

To strengthen accountability and provide consistency in the application of **Quality Standards** for early learning programs, there is need to revise the **School Readiness Statewide Provider Contracts**.

- Currently, **School Readiness Statewide Provider Contracts** do not include Quality Standards. The only requirements are related to health and safety.
  - **Policy Recommendation**: Incorporate standards for **process quality** as a requirement of the agreement. A provider that has scored ‘low performing’ on program assessment will have 12 months to complete a corrective action plan. If after the 12 months the provider did not increase the accountability score to ‘emerging quality’ or higher the School Readiness contract will be terminated. The providers that meet quality standards will be eligible for a payment differential. This will provide a mechanism for locally addressing low payment rates in alignment with quality programming.

With current variations in School Readiness payment rates, capacity, and quality there is need for local flexibility to effectively implement **Quality Standards**.

- **Early Learning Coalition Plans** provide a mechanism for documenting approach inclusive of approval from the Office of Early Learning.
  - **Policy Recommendation**: Through the Early Learning Coalition Plan process, communities will document quality improvement strategies that align to the Quality Standards, as well as information on differential payment rates for quality programs, use of contracted slots as appropriate, and assurances of preserving parental choice.

**Funding Priorities**

Focused investments that strategically increase the payment rates for providers in alignment with accountability and quality standards are needed. Specific funding recommendations include:

- **Continued funding of $15.5 million** for the Performance Funding Project designed to provide financial incentives for achieving and/or maintaining quality standards;
- An appropriation of **$5.5 million** for program assessment to determine the level of quality for early learning providers that serve a substantial number of School Readiness children;
- An appropriation of **$10 million** for T.E.A.C.H. scholarships to increase the number of lead teachers in early learning with a child development credential;
- An appropriation of **$3 million** for Early Learning Florida to provide specialized professional development;
- An appropriation of **$100,000** for an evaluation of Gold Seal accrediting entities; and
- An annual increased investment of **$30 million** to improve and sustain the quality of School Readiness programs. This investment will support increased reimbursement rates, provide for contracted slots, or

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1 The only exceptions to this policy would be if the provider is located in a ‘child care desert’ where there is insufficient capacity in a community to provide alternate care options. In that case, the early learning coalitions would continue the corrective action plan to support continuous quality improvement on instructional strategies.
support quality initiatives to providers based on a clear definition of quality tied to recognized industry standards.

**Positive Impact to the System**

Putting parameters that align with these concepts into law would enhance early learning system development in meaningful ways:

1. Provide basic definitions of structural and process quality with accountability parameters;
2. Reduce the number of low quality School Readiness providers receiving taxpayer funds;
3. Provide effective means for addressing local system variances within a statewide reporting structure; and
4. Ensure that communities are able to focus investments for children most at risk for school failure.
Challenges
✓ Research has documented that before there is an achievement gap there is a readiness gap identifiable as early as 18 months for children from low-income families.
✓ Currently, funding is approximately $30 million below the level from more than a decade ago.
✓ Florida’s average reimbursement rate is approximately 50% of the actual cost of care, undermining the ability for the child care industry to invest in quality programming.

Proposed Solutions
- Establish a clear definition of quality
- Institute accountability
- Provide appropriate funding
- Serve children at greatest risk of school failure

Policy Recommendations
*Define Structural quality*: Guarantee the current 20% payment differential for Gold Seal accrediting entities that have demonstrable impact on child outcomes.
*Define Process quality*: Given the number one predictor of child success is the interaction between teachers and children, define process quality in law and include a reporting structure for identifying provider quality on a continuum from low quality to high quality.
*Address Accountability*: Incorporate standards for process quality as a requirement of the provider contracts. ‘Low performing’ providers will have 12 months to complete a corrective action plan and if after the 12 months there is no improvement the contract will be terminated. Providers that meet quality standards will be eligible for a payment differential.
*Maintain Local Flexibility*: Through the Early Learning Coalition Plan process, communities will: document quality improvement strategies that align to the newly defined Quality Standards; differential payment rates for quality programs; use of contracted slots; and assurances of preserving parental choice.

Funding Priorities
- $15.5 million recurring for the continuation of the Performance Funding Project;
- $5.5 million for a base line assessment for every early learning provider that serves a certain percentage of School Readiness children;
- $10 million for T.E.A.C.H. scholarships to increase the number of credentialed lead teachers;
- $3 million for Early Learning Florida to provide specialized professional development;
- $100,000 for evaluation of Gold Seal accrediting entities; and
- $30 million recurring investment to pay providers a reimbursement rate, provide for contracted slots, or support quality initiatives that allows SR programs to improve and sustain quality.

Impact to the System
1. Reduce the number of low quality SR providers receiving taxpayer funds.
2. Improve language skills and help reduce the achievement gap to increase kindergarten readiness and early grade success.

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1 The only exceptions to this policy would be if the provider is located in a ‘child care desert.’
3. Ensure that communities are able to focus services for the children most at risk for school failure.
Achieving Quality

VERONICA A. FERNANDEZ, PHD
ELC STRATEGIC BOARD RETREAT

vero@miami.edu

QRIS from a Business Perspective

Program ratings will create a local market for high quality care, with parents having greater demand for higher-rated programs.

Local demand will motivate providers to attempt to improve their rating by improving the quality of their program, consequently incentivizing parents to select their program.

The increased motivation and support of early childhood education programs to improve quality will expose more children to higher quality and lead to better outcomes for children.1
How do we achieve this?

Are families choosing quality?
- Choosing care based on cost & convenience... not quality

How do we get more children into higher quality programs?
- Define quality
- Measure quality
- Increase quality
- Promote quality

Defining & Measuring Quality

Classroom Assessment Scoring System (CLASS)
- Teacher-child interaction quality

Extensive evidence suggests that teacher-child interaction quality is positively associated with favorable child outcomes
- High Quality → Positive Outcomes
- Validated in 150+ external peer-reviewed studies

Teacher-child interaction quality is malleable
- Can be improved through intensive and systematic intervention
- This change takes time

What incentives are effective?

- Social competence
- Peer Interactions
- Engagement
- Language & Literacy
- Math
- Science
- Approaches to Learning
- Executive Functions
Classroom Assessment Scoring System

INFANT CLASS

Responsive Caregiving
- Relational Climate
- Teacher Sensitivity
- Facilitated Exploration
- Early Language Support

Toddler CLASS

Emotional and Behavioral Support
- Positive Climate
- Negative Climate
- Regard for Child Perspective
- Behavior Guidance

Engaged Support for Learning
- Facilitation of Learning and Development
- Quality of Feedback
- Language Modeling

PreK CLASS

Emotional Support
- Positive Climate
- Negative Climate
- Teacher Sensitivity
- Regard for Child Perspective

Classroom Organization
- Behavior Management
- Productivity
- Instructional Learning Formats

Instructional Support
- Concept Development
- Quality of Feedback
- Language Modeling
Process for Implementing a System

Development → Implementation → Evaluation

Implementation Study → Validation Study

Performance Funding Project

CLASS Composite Score to place programs into Tiers
- To date, there is no published empirical evidence
- Abundant validity evidence for the CLASS does not directly apply

High-stakes: tied to tiered reimbursement for providers

Rigorous evaluation needed to validate composite score & cut offs

Local plan:
- Use of supplemental funds?
- Local evaluation?
Michele Watson of Watson Policy Solutions shared in depth cost analysis on how the coalition’s payment rates effect providers. The cost analysis allowed for the coalition to understand how the reimbursement rate, a provider’s capacity, its gold seal status, rent, teacher salaries, and population of children served by age group all contribute to the viability of a child care program and its ability to offer quality child care services. Utilizing a more comprehensive cost model that allows coalitions to look at impact on a case study basis will help inform future investments and ensure sustainability.