



FINANCE COMMITTEE MEETING
February 26, 2020, 10:00 am
ELC Board Room
415-655-0003 meeting # 737 761 841

- | | | |
|------|---|-----------|
| I. | Welcome & Introductions | Bob Eadie |
| II. | Approval of Minutes | Bob Eadie |
| | A. Motion to approve minutes for January 2020 | |
| III. | Financial Statements | Bob Eadie |
| | A. School Readiness/VPK | |
| | B. Early Head Start | |
| IV. | Resolutions | Bob Eadie |
| | A. Resolution 02262020-01 - Authorize the President and CEO to release a Request for Qualifications for legal services. | |
| | B. Resolution 02262020-02 - Authorize the President and CEO to negotiate and execute a contract with The Children's Forum, vendor approved by the Florida Office of Early Learning, to facilitate and provide Assessment Services using the Classroom Assessment Scoring System (CLASS) for Miami-Dade and Monroe Counties. | |
| V. | Information Items | Bob Eadie |
| | A. Update on EFS Modernization | |
| | B. EHS Credit Card Report | |
| | C. Slot Utilization | |
| | • Miami Dade County | |
| | • Monroe County | |
| | • Early Head Start | |
| | • Title V | |
| | D. Term and Conditions Procurement Issue | |
| | • Request for Quotes | |
| | 1. Vendors (International Data Depository, Spider Strategies) | |

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.

VI. Public Comments

Bob Eadie

VII. Meeting Adjourn

Bob Eadie

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.



Finance Committee Meeting
January 29, 2020; 10:00 AM
Early Learning Coalition Board Room

Committee Attendees: Adrian Alfonso (via conference call); Alex Soto (via conference call); Bob Eadie (via conference call)

Absent Committee: Gilda Ferradaz

Staff Attendees: Evelio Torres; Alex Sanchez; Lissandra Curbelo; Sandra Gonzalez; Angelo Parrino; Miguel Alfonso; Josh Garcia; Fred Hicks; Belkis Torres; Cassie Alaniz; Juan Castillo

I. Welcome and Introductions **Bob Eadie**

- B. Eadie called the meeting to order and welcomed everyone. Quorum was established.

II. Approval of Minutes **Bob Eadie**

- Motion to approve minutes by A. Alfonso.
- Motion seconded by A. Soto.
- Motion unanimously passed.

III. Financial Statements **Bob Eadie**

- M. Castiglione stated that they were reporting December financials and that EFS Mod is up and running.
- F. Hicks stated that EFS Mod phase 1 and 2 had been completed tested and it is working. The 30 million dollar gap previously reported is down to 21 million. The ELC is waiting on phase 3 which will in the reconciliation process but in the meantime, they will continue working with providers individually. OEL is tracking this reconciliation; and anticipate/hope that OEL will forgive an amount of the debt owed. A. Parrino stated that EFS Mod is still not operating at a 100% but it is a large improvement.
- E. Torres stated that the reconciliation process continues to be very difficult; and has asked Shan Golf to send OEL staff to assist and gain a better understanding of the process. Another concerning issue is that providers have served children that did not



qualify. The ELC has sent a request to OEL to see if payments can be made. M. Castiglione stated that the ELC does not have the authority to pay providers when children were ineligible the system would not allow it.

- A. Sanchez reviewed the financials and stated that it was business as usual. The figures are not 100% accurate but are pretty much in line with past financials. M. Castiglione stated concern with the 5% mandate for administrative spending because it was pacing high. OEL may identify additional dollars to offset this increase. C. Alaniz stated the ELC is currently at 5.2% in administrative spending. A. Sanchez stated that the ELC is showing a small surplus but it is due to EFS mod not being completely accurate on provider payments. F. Hicks stated that MDCPS is playing catch up on submitting attendance for their VPK payments so numbers should start to align. E. Torres stated MDCPS is claiming that they have monies owed to them from the last three fiscal years; this is for children that were not entered.
- A. Parrino stated that EHS is running in a deficit and the ELC has submitted a request for a supplemental, in the meantime, the ELC has made adjustments to the allocations. E. Torres stated that The Children's Trust 12 million dollar grant will be managed by them instead of the ELC.

IV. Resolutions

Bob Eadie

- Resolution 01292020-01 - Authorize the President and CEO to negotiate and execute an amendment to Contract C18-17 with Ultimate Software Group, Inc. to extend the date of the contract and prorate the total contract amount.
 - Motion to approve resolution by A. Alfonso.
 - Motion seconded by A. Soto.
 - Motion unanimously passed.
- Resolution 01292020-02 - Authorize the President and CEO to apply to the Single Source procurement from The Children's Trust, once the proposal is approved, authorize the President and CEO to negotiate the contract, execute and receive the funds. Fiscal Impact: The approximate amount of \$5,000,000.00 for fiscal year 2020-2021, which is subject to the availability of funding.
 - Motion to approve resolution by A. Alfonso.
 - Motion seconded by A. Soto.
 - Motion unanimously passed.

V. Information Items

Bob Eadie

- B. Eadie stated that there were no charges on the EHS credit card.

VI. Public Comment

Bob Eadie

Early Learning Coalition of Miami-Dade and Monroe Counties

Statement of Financial Position

(In thousands \$000)

	Unaudited As of 1/31/2020
Assets	
Cash & Cash Equivalents	4,986
Grants Receivable	27,414
VPK Prepayment	11,169
Property and Equipment, Net	357
Other Assets	185
 Total Assets	 \$ 44,112
Liabilities	
Accounts Payable	13,963
Advances Due to OEL & Other	13,075
VPK Prepayment	10,656
Accrued Expenses & Other Liabilities	5,301
 Total Liabilities	 42,995
Net Assets	
Unrestricted	577
Temporarily Restricted	540
Total Net Assets	1,117
 Total Liabilities and Net Assets	 \$ 44,112

Early Learning Coalition of Miami-Dade and Monroe Counties

Statement of Activities
(In thousands \$000)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>1/31/2020</u>
Support and revenues			
Grants	\$ 0	\$ 95,585	\$ 95,585
Contributions and Other	0	(5)	(5)
Net Assets Released from Restrictions	<u>95,580</u>	<u>(95,580)</u>	<u>0</u>
 Total Support and Revenues	 95,580	 0	 95,580
 Expenses			
Early Education Services	91,571		91,571
Administration	<u>4,009</u>		<u>4,009</u>
 Total Expenses	 <u>95,580</u>	 <u>0</u>	 <u>95,580</u>
 Change in Net Assets	 0	 0	 0
 Beginning Net Assets	 577	 540	 1,117
 Ending Net Assets	 <u>\$ <u>577</u></u>	 <u>\$ <u>540</u></u>	 <u>\$ <u>1,117</u></u>

Early Learning Coalition of Miami-Dade and Monroe Counties
Statement of Functional Expenses
(In thousands \$000)

	<u>Early Education Services</u>	<u>Administration</u>	<u>Preliminary YTD 1/31/2020</u>
Expenses:			
Payroll & Employee Benefits	8,524	2,688	11,212
Direct Child Care Services	80,655	0	80,655
Contracted Services-Subrecipients	500	5	505
Dues & Subscriptions	5	2	7
Occupancy Costs	744	180	924
Telephone & Communications	127	160	287
Equipment Repair & Maintenance	2	3	6
Postage & Freight	2	21	23
Printing	38	6	43
Professional Fees	95	503	598
Travel & Transportation Expenses	78	35	113
Program Supplies	596	23	619
Meetings & Conferences	20	7	28
Insurance-General & Liability	92	7	99
Office	0	358	358
Other Administrative Costs	92	11	103
Total Expenses	\$ 91,571	4,009	95,580

Early Learning Coalition of Miami-Dade and Monroe Counties
Statement of Cash Flows
(In thousands \$000)

	Preliminary YTD 1/31/2020
Cash Flows From Operating Activities	
Change In Net Assets	0
Adjustments to reconcile change in net cash provided by	
Depreciation Expense	0
(Increase) Decrease in Assets:	
Grants Receivables	(21,581)
Other Assets	(81)
VPK Prepayment	(11,169)
Increase (Decrease) in Liabilities:	
Accounts Payable-Vendors	(3,452)
Other Accrued Expenses & Other Payables	4,365
Advances Due to OEL	22,805
Advances Due to Other Grantors	600
Deferred Revenues	0
Total Adjustments	(8,513)
Net Cash Flows From Operating Activities	(8,513)
Cash Flows from Investing Activities:	
Purchase of furniture and equipment	
Net Cash Flows From Investing Activities	
Change in Cash	(8,513)
Cash - Beginning of Period	13,499
Cash Balance End of Period	\$ 4,986



BUDGET VARIANCE
January
2020
In 000'S

School Readiness					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	138,159	9,475	60,201	56.43%	41.67%
EXPENDITURES					
Salary and Fringe	15,855	1,234	8,382	47.13%	
Child Care Services	110,501	7,278	49,060	55.60%	
Contractual Services	3,204	183	836	73.91%	
Occupancy	1,585	131	1,056	33.39%	
Travel/Conf/Dev	338	6	94	72.27%	
Program Activity	6,024	254	464	92.29%	
IT	326	5	255	21.71%	
Other	326	27	106	67.52%	
TOTAL EXP	138,159	9,117	60,253	56.39%	41.67%

VPK					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	55,987	3,626	21,954	60.79%	41.67%
EXPENDITURES					
Salary and Fringe	1,437	44	335	76.70%	
Child Care Services	53,834	4,053	21,079	60.84%	
Contractual Services	71	2	18	75.08%	
Occupancy	124	7	58	53.08%	
Travel/Conf/Dev	13		3	73.56%	
Program Activity	372		15	95.95%	
IT	64		11	82.50%	
Other	73	1	452	-522.75%	
TOTAL EXP	55,987	4,108	21,972	60.76%	41.67%

EARLY HEAD START					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
Office of Head Start	10,211	885	6,349	37.82%	41.67%
EXPENDITURES					
Salary and Fringe	3,186	237	1,840	42.23%	
Child Care Services	6,042	576	3,882	35.75%	
Contractual Services	409	28	162	60.37%	
Occupancy	167	25	202	-21.00%	
Travel/Conf/Dev	90	5	91	-1.19%	
Program Activity	110	1	117	-6.70%	
IT	6	5	6	-11.26%	
Other	203	5	48	76.17%	
TOTAL EXP	10,211	883	6,349	37.82%	41.67%

TCT and OTHER					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
The Children's Trust	13,230	1,220	6,800	48.60%	
Other	260	224	465	-78.85%	
Refugee	883	77	461	47.74%	
Teen Parent	545			100.00%	
	14,918	1,521	7,727	48.21%	41.67%
EXPENDITURES					
Salary and Fringe	2,078	29	560	73.05%	
Child Care Services	11,538	1,275	6,836	40.75%	
Contractual Services	517		87	83.12%	
Occupancy	60	1	55	8.75%	
Travel/Conf/Dev	101		9	91.41%	
Program Activity	573		59	89.68%	
IT	31	2	41	-33.01%	
Other	20		10	51.83%	
TOTAL EXP	14,918	1,309	7,657	48.68%	41.67%
NET		212	70		

TOTAL	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	194,147	13,101	82,155	57.68%	
Office of Head Start	10,211	885	6,349	37.82%	
The Children's Trust	13,230	1,220	6,800	48.60%	
Other	260	224	465	-78.85%	
Refugee	883	77	461	47.74%	
Teen Parent	545			100.00%	
TOTAL REVENUE	219,276	15,507	96,231	56.11%	41.67%
EXPENDITURES					
Salary and Fringe	22,556	1,544	11,117	50.71%	
Child Care Services	181,915	13,183	80,857	55.55%	
Contractual Services	4,201	214	1,103	73.74%	
Occupancy	1,936	164	1,371	29.19%	
Travel/Conf/Dev	541	12	196	63.69%	
Program Activity	7,079	256	656	90.73%	
IT	427	12	314	26.43%	
Other	622	33	617	0.87%	
TOTAL EXP	219,276	15,418	96,230	56.11%	41.67%
NET		89			



Early Learning Coalition Finance Committee Meeting

February 26, 2020

Resolution: 02262020-01

Action Requested: Authorize the President and CEO to release a Request for Qualifications for legal services.

Fiscal Impact: The approximate amount of \$125,000.00 per fiscal year, which is subject to availability of funding.

Funding Source: APOOL*

Strategic Goal:

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

RESOLUTION: 02262020-01

AUTHORIZE THE PRESIDENT AND CEO TO RELEASE A REQUEST FOR QUALIFICATIONS FOR LEGAL SERVICES.

WHEREAS, the Finance Committee 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;

NOW, THEREFORE, be it resolved that the Finance Committee shall present this action to the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the "Board"), and shall recommend that the Board approve this action at the next meeting of the Board.

*APOOL (Specific Funding Sources): Department of Health and Human Services, Administration for Children and Families, Florida Department of Children and Families, Department of Education Office of Early Learning Miami-Dade and Monroe (School Readiness Services, Voluntary Prekindergarten Services), Ocean Reef Community Foundation, Monroe County School District, Teen Parent Program, The Children's Trust.

Background:

On April 3, 2017, The Early Learning Coalition of Miami-Dade/Monroe, Inc. (ELCMDM) released a Request for Qualifications for Legal Services. Thereafter, on June 5, 2017, the Litigation Services Committee conducted interviews with prospective legal services candidates. From the candidates, Lehtinen, Schultz, Riedi, Catalano, De La Fuente, PLLC (LSRCF Law, PLLC) was the legal firm selected and approved by the Board of Directors. LSRCF Law, PLLC has been the ELCMDM’s Legal Counsel since July 1, 2017, as stated in the table below.

The ELCMDM is requesting to release a Request for Qualifications for legal services. Legal services are exempt from procurement, but the ELCMDM conducts a public solicitation as best practice. To reduce administrative costs, we are seeking a contract for legal services for a term of three years, renewable for another term of three years contingent on the vendor’s satisfactory performance.

Lehtinen Schultz, PLLC f/k/a LSRCF Law, PLLC Contract Terms	
Contract Number	Contract Term
PSA17-25	July 1, 2017 - June 30, 2018
PSA18-25	July 1, 2018 - June 30, 2019
PSA19-24 (Current)	July 1, 2019 - June 30, 2020



Early Learning Coalition Finance Committee Meeting

February 26, 2020

Resolution: 02262020-02

Action Requested: Authorize the President and CEO to negotiate and execute a contract with The Children’s Forum, vendor approved by the Florida Office of Early Learning, to facilitate and provide Assessment Services using the Classroom Assessment Scoring System (CLASS) for Miami-Dade and Monroe Counties.

Fiscal Impact: The approximate amount of \$105,000.00 for fiscal year 2019-2020, which is subject to the availability of funding.

Funding Source: Florida Office of Early Learning

Strategic Goal:

- Neediest Children
- Youngest Children
- Educate All

- Providers
- Internal Capacity
- Funding

RESOLUTION: 02262020-02

AUTHORIZE THE PRESIDENT AND CEO TO NEGOTIATE AND EXECUTE A CONTRACT WITH THE CHILDREN’S FORUM, VENDOR APPROVED BY THE FLORIDA OFFICE OF EARLY LEARNING, TO FACILITATE AND PROVIDE ASSESSMENT SERVICES USING THE CLASSROOM ASSESSMENT SCORING SYSTEM (CLASS) FOR MIAMI-DADE AND MONROE COUNTIES.

WHEREAS, the Finance Committee 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;

NOW, THEREFORE, be it resolved that the Finance Committee shall present this action to the Board of the Early Learning Coalition of Miami-Dade/Monroe, Inc. (the “Board”), and shall recommend that the Board approve this action at the next meeting of the Board.

Background:

Whereas it is the responsibility of the board to promote high-quality school readiness, research supports the implementation of observation-based program assessment, as a means to improve quality in early care and education settings. In fact, classrooms with high scores on observation-based program assessment measures have better social and academic outcomes. The State Legislature, in support of the science around program assessment has enacted House Bill 1091, an act relating to early learning, which requires the implementation of observation-based program assessment prior to contracting with the Early Learning Coalition of Miami-Dade/Monroe, Inc. (ELCMDM) for School Readiness services. This is the second-year programs will be assessed unless they score a 5.00 or higher on the composite score. The Office of Early Learning has identified the Classroom Assessment Scoring System (CLASS) as the designated program assessment measure and has delegated completion of these assessments to coalitions across the state. ELCMDM is requesting services from The Children's Forum, which has the relevant CLASS knowledge and experience, to conduct up to 300 assessments. The Children's Forum will provide staff that are bilingual in Spanish and English and are reliable in all of the three tools (e.g. CLASS Infant, CLASS Toddler and CLASS Preschool) and are able to maintain reliability while providing the above referenced services.

Trans. Date	AMEX Description	Traveler
12/31/19	Budget Rental Car 800 - 482 - 0159 FL	Eimy Ramirez
01/06/20	American Airlines 1- 800-433-7300	Tatiana Larionova
01/06/20	Jet Blue 1-800-538- 2583	Lucretia Jones
01/15/20	American Airlines 1- 800-433-7300	Tatiana Larionova
01/15/20	Hilton Garden Inn Reagan National 703- 892-1050	Tatiana Larionova
01/15/20	Omni Atlanta Hotel at CNN Center 404- 659-0000	Tatiana Larionova
01/15/20	Omni Atlanta Hotel at CNN Center 404- 659-0000	Lucretia Jones
01/21/20	American Airlines 1- 800-433-7300	Cecilia Nariznis

JANUARY 2020 BTA AMEX

ELC Description	Amount	Dist Code
Taxes Refunded for Car Rental for Eimy Ramirez to attend Part 2 of the Social Services Competency Based Training, in Daytona, Florida, November 12th-15th	(\$13.68)	520EHT
Flight for Tatiana Larionova to attend the RIVHSA Conference, Atlanta, GA February 18-21	\$241.80	520EHT
Flight for Lucretia Jones to attend the RIVHSA Conference, Atlanta, GA February 18-21	\$122.80	520EHT
Flight for Tatiana Larionova to attend the ASNNA Conference to present, Arlington, VA February 4-5	\$351.79	520EHT
Lodging for Tatiana Larionova to attend the ASNNA Conference to present, Arlington, VA February 4-5	\$150.03	520EHT
Lodging for Tatiana Larionova to attend the RIVHSA Conference, Atlanta, GA February 18-21	\$607.68	520EHT
Lodging for Lucretia Jones to attend the RIVHSA Conference, Atlanta, GA February 18-21	\$607.68	520EHT
Flight for Cecilia Nariznis to attend the TPITOS training, Kansas City, MO January 29-31	\$552.80	520EHT
Total EHS Credit Card Expenses	\$2,620.90	