



**FINANCE COMMITTEE MEETING
October 31, 2018, 10:00 am
ELC Board Room**

- I. Welcome & Introductions Bob Eadie

- II. Approval of Minutes Bob Eadie
 - A. Motion to approve minutes for the month of August 2018 & September 2018

- III. Financial Statements Bob Eadie
 - A. School Readiness/VPK
 - B. Early Head Start

- IV. Resolutions Bob Eadie
 - A. Resolution 10312018-01
 - B. Resolution 10312018-02
 - C. Resolution 10312018-03

- V. Information Items Bob Eadie
 - A. Update on EFS Modernization
 - B. Early Head Start Credit Card Report

- 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
August 28, 2018; 10:00 AM
Early Learning Coalition Board Room

Committee Attendees: Adrian Alfonso (via conference call); Bob Eadie (via conference call); Gilda Ferradaz (via conference call); Theresa Axford (via conference call)

Absent Committee: Philip Gassman; Alex Soto

Staff Attendees: Angelo Parrino; Alex Sanchez; Mercy Castiglione; Jackye Russell; Vanessa Aguilera; Sandra Gonzalez; Leigh Cooper; Belkis Torres (via conference call); Fred Hicks; Jose Hernandez

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 T. Axford.
- Motion was unanimously passed.

III. Financial Statements **Bob Eadie**

- M. Castiglione stated that the financials at this point are an estimate due to the problems with the new OEL website.

IV. Informational Items **Bob Eadie**

- The EFS Modernization – F. Hicks discussed the current challenges the ELC is facing:
 - Incomplete data migration impacting current School Readiness clients and wait-list applicants (wrong parents, providers, children, fees, etc. were imported from EFS Legacy.)
 - Restrictive rules for eligibility entry in EFS Mod causes multiple system errors.
 - Inconsistent e-mail notifications to parents and providers advising of processed or terminated cases.
 - Attendance module is not fully functioning for providers.
 - Parents and Coalition staff are unable to directly modify e-mail accounts for families and must send service tickets to OEL
 - Certain processed eligibility cases disappear from the system.



- In some instances, parents are unable to sign eligibility certificates to acknowledge enrollments.
 - Out-of-county and in-county transfer module is not fully functioning.
 - Inability to generate internal compliance reports in Tableau to monitor data accuracy.
 - Coalition, Provider, and Parent Portals are run at slow speed.
 - Heightened level of frustration and complaints by system users (parents, providers, and staff.)
 - Backlog of over 1300 cases to re-enter in EFS Mod once functionality returns.
 - OEL acknowledges backlog of hundreds of service desk tickets for 30 coalitions.
 - ELC of Miami-Dade/Monroe has been unable to pull children from the waiting list.
 - Increased concerns from Coalitions throughout the state about their ability to fully utilize their 2018-2019 budgets.
 - Providers are unable to verify rosters of enrolled children.
 - Double work for staff to enter information into two parallel systems (EFS Legacy and EFS Mod.)
 - Lack of internal quality control due to non-functioning reports.
 - Coalition staff is now forced to track parents down to complete electronic acknowledgements (backlog of over 2000 cases in EFS Mod.)
 - Parents and providers are unable to process transfers in EFS Mod.
- B. Eadie stated that the Early Head Start credit card report is in your packet for review.

V. **Public Comments**

Bob Eadie

VI. **Adjourn**

Bob Eadie



Finance Committee Meeting
September 26, 2018; 9:00 AM
Early Learning Coalition Board Room

Committee Attendees: Adrian Alfonso (via conference call); Philip Gassman (via conference call); Gilda Ferradaz (via conference call);

Absent Committee: Bob Eadie; Alex Soto; Theresa Axford

Staff Attendees: Evelio Torres (via conference call); Angelo Parrino; Alex Sanchez; Mercy Castiglione; Jackye Russell; Vanessa Aguilera; Sandra Gonzalez; Leigh Cooper; Belkis Torres; Fred Hicks; Jose Hernandez

I. Welcome and Introductions **Adrian Alfonso**

- A. Alfonso called the meeting to order and welcomed everyone. Quorum was not established.

II. Approval of Minutes **Adrian Alfonso**

- Minutes were not approve due to having no quorum.

III. Financial Statements **Adrian Alfonso**

- M. Castiglione stated that the financials could not be reviewed because they are not factual due to EFS Modernization not functioning. M. Castiglione stated that providers are being paid the same amounts since June, these payments being treated as advances not actual payments.

IV. Informational Items **Adrian Alfonso**

- The EFS Modernization – F. Hicks discussed the current challenges the ELC is facing:
 - EFS modernization is in the same position, not functioning, for the past 90 days.
 - OEL created a merge tool that will help parents in collecting there documentation.
 - The ELC was able to approve 100 children from the wait list.
 - A major concern is providers have been overpaid and having to garnish those funds.
 - Wait list at 5400 approximately.



- A. Alfonso stated that the Early Head Start credit card report is in your packet for review.

V. **Public Comments**

Bob Eadie

VI. **Adjourn**

Bob Eadie

Early Learning Coalition of Miami-Dade and Monroe Counties

Statement of Financial Position

(In thousands \$000)

	Unaudited As of 9/30/2018
Assets	
Cash & Cash Equivalents	3,813
Grants Receivable	38,771
VPK Prepayment	7,098
Property and Equipment, Net	286
Other Assets	77
 Total Assets	 \$ 50,045
Liabilities	
Accounts Payable	14,562
Advances Due to OEL & Other	26,640
VPK Prepayment	3,554
Accrued Expenses & Other Liabilities	4,141
 Total Liabilities	 48,897
Net Assets	
Unrestricted	598
Temporarily Restricted	550
Total Net Assets	1,148
 Total Liabilities and Net Assets	 \$ 50,045

Early Learning Coalition of Miami-Dade and Monroe Counties

Statement of Activities
(In thousands \$000)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>9/30/2018</u>
Support and revenues			
Grants	\$ 0	\$ 41,749	\$ 41,749
Contributions and Other	0	136	136
Net Assets Released from Restrictions	<u>41,821</u>	<u>(41,821)</u>	<u>0</u>
 Total Support and Revenues	 41,821	 65	 41,885
 Expenses			
Early Education Services	40,188		40,188
Administration	<u>1,634</u>		<u>1,634</u>
 Total Expenses	 <u>41,821</u>	 <u>0</u>	 <u>41,821</u>
 Change in Net Assets	 0	 65	 64
 Beginning Net Assets	 598	 485	 1,083
 Ending Net Assets	 <u>\$ 598</u>	 <u>\$ 550</u>	 <u>\$ 1,148</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 9/30/2018</u>
Expenses:			
Payroll & Employee Benefits	3,069	869	3,938
Direct Child Care Services	35,055	0	35,055
Contracted Services-Subrecipients	495	13	509
Dues & Subscriptions	5	58	63
Occupancy Costs	587	52	640
Telephone & Communications	66	55	121
Equipment Repair & Maintenance	0	1	1
Postage & Freight	9	4	12
Printing	24	2	26
Professional Fees	94	215	309
Travel & Transportation Expenses	45	27	72
Program Supplies	476	24	500
Meetings & Conferences	1	9	9
Insurance-General & Liability	75	5	80
Office	86	232	318
Other Administrative Costs	102	67	169
Total Expenses	\$ 40,188	1,634	41,821

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

	Preliminary YTD 9/30/2018
Cash Flows From Operating Activities	
Change In Net Assets	64
Adjustments to reconcile change in net cash provided by	
Depreciation Expense	0
(Increase) Decrease in Assets:	
Grants Receivables	(22,902)
Other Assets	(13)
VPK Prepayment	(7,098)
Increase (Decrease) in Liabilities:	
Accounts Payable-Vendors	2,193
Other Accrued Expenses & Other Payables	3,309
Advances Due to OEL	24,894
Advances Due to Other Grantors	0
Deferred Revenues	0
Total Adjustments	383
Net Cash Flows From Operating Activities	447
Cash Flows from Investing Activities:	
Purchase of furniture and equipment	
Net Cash Flows From Investing Activities	
Change in Cash	447
Cash - Beginning of Period	3,367
Cash Balance End of Period	\$ 3,813



BUDGET VARIANCE
September
2018
In 000'S

School Readiness					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	128,853	10,393	30,637	76.22%	75.00%
EXPENDITURES					
Salary and Fringe	14,998	973	2,638	82.41%	
Child Care Services	103,815	9,047	26,760	74.22%	
Contractual Services	3,204	134	370	88.46%	
Occupancy	1,553	114	416	73.23%	
Travel/Conf/Dev	296	19	52	82.49%	
Program Activity	4,414	56	141	96.81%	
IT	326	46	203	37.92%	
Other	248	12	66	73.42%	
TOTAL EXP	128,853	10,399	30,644	76.22%	75.00%

VPK					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	58,658	3,769	6,189	89.45%	75.00%
EXPENDITURES					
Salary and Fringe	1,437	60	247	82.84%	
Child Care Services	56,476	3,693	5,791	89.75%	
Contractual Services	71	4	60	15.07%	
Occupancy	124	8	42	66.28%	
Travel/Conf/Dev	13	1	3	73.16%	
Program Activity	400			100.00%	
IT	64	1	17	73.64%	
Other	73	1	29	59.94%	
TOTAL EXP	58,658	3,769	6,189	89.45%	75.00%

EARLY HEAD START					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
Office of Head Start	11,564	1,001	3,143	72.83%	75.00%
EXPENDITURES					
Salary and Fringe	2,677	277	745	72.16%	
Child Care Services	5,875	538	1,598	72.80%	
Contractual Services	892	20	83	90.68%	
Occupancy	1,459	102	398	72.69%	
Travel/Conf/Dev	109	14	78	28.75%	
Program Activity	351	8	138	60.71%	
IT	74	15	60	18.33%	
Other	128	26	41	67.77%	
TOTAL EXP	11,564	1,001	3,142	72.83%	75.00%

TCT and OTHER					
Category	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
The Children's Trust	14,771	240	1,412	90.44%	
Other	829	76	284	65.73%	
Refugee	1,050	74	219	79.12%	
Teen Parent	545			100.00%	
	17,195	389	1,916	88.86%	75.00%
EXPENDITURES					
Salary and Fringe	1,913	133	273	85.71%	
Child Care Services	14,065	312	906	93.56%	
Contractual Services	517	2	304	41.15%	
Occupancy	60	6	19	68.87%	
Travel/Conf/Dev	41	11	44	-8.57%	
Program Activity	573	7	282	50.77%	
IT	6	1	4	31.64%	
Other	20	5	13	36.42%	
TOTAL EXP	17,195	477	1,845	89.27%	75.00%
NET		-88	70		

TOTAL	Budget	Current Month Actual	Current Year Actual	% Budget Remaining	Target % Budget Remaining
REVENUE					
State of Florida	187,511	14,162	36,826	80.36%	
Office of Head Start	11,564	1,001	3,143	72.83%	
The Children's Trust	14,771	240	1,412	90.44%	
Other	829	76	284	65.73%	
Refugee	1,050	74	219	79.12%	
Teen Parent	545			100.00%	
TOTAL REVENUE	216,270	15,552	41,884	80.63%	75.00%
EXPENDITURES					
Salary and Fringe	21,025	1,443	3,904	81.43%	
Child Care Services	180,232	13,590	35,055	80.55%	
Contractual Services	4,684	160	818	82.55%	
Occupancy	3,195	231	874	72.64%	
Travel/Conf/Dev	458	46	177	61.35%	
Program Activity	5,738	71	561	90.23%	
IT	470	63	283	39.64%	
Other	469	43	149	68.18%	
TOTAL EXP	216,270	15,646	41,821	80.66%	75.00%
NET		-94	64		



Early Learning Coalition Finance Committee Meeting

October 31, 2018

Resolution: 10312018-01

Action Requested: To approve the Early Learning Coalition's First Amendment to the Annual Budget for the fiscal year 2018-2019.

Fiscal Impact: Increasing the Approved Initial Annual Budget to \$213,853,065.00.

Funding Source: All Funding Sources

Strategic Goal:

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

RESOLUTION: 10312018-01

APPROVAL OF FISCAL YEAR 2018-2019 BUDGET AMENDMENT #1, INCREASING THE APPROVED INITIAL ANNUAL BUDGET FOR FISCAL YEAR 2018-2019 OF \$203,704,233.00 BY \$10,148,832.00 FOR A NEW BUDGET TOTAL OF \$213,853,065.00.

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 Executive Committee of the Early Learning Coalition of Miami-Dade/Monroe, Inc., and shall recommend that the Executive Committee approve this action at the next Executive Committee meeting.

Background:

The Early Learning Coalition’s fiscal year began July 1, 2018. The Final Notice of Award was issued by the Office of Early Learning (“OEL”) on October 5, 2018. Please see the approved budget below:

SCHOOL READINESS		VPK		EARLY HEAD START		TCT		Other		TOTAL	
Category	Forecast	Category	Forecast	Category	Forecast	Category	Forecast	Category	Forecast	Category	Forecast
REVENUE:	128,853,397	REVENUE:	58,657,659	REVENUE:	10,037,752	REVENUE:	13,880,000				
								Refugee	1,050,000	State of Florida	187,511,056
								Teen Parent	545,000	Office of Head Start	10,037,752
								* Other	829,257	The Children's Trust	13,880,000
								REVENUE:	2,424,257	Refugee	1,050,000
										Teen Parent	545,000
										Other	829,257
										TOTAL REVENUE:	213,853,065
EXPENDITURES		EXPENDITURES		EXPENDITURES		EXPENDITURES		EXPENDITURES		EXPENDITURES	
Salary and Fringe	14,897,306	Salary and Fringe	1,601,621	Salary and Fringe	2,577,117	Salary and Fringe	1,100	Salary and Fringe	438,492	Salary and Fringe	20,614,536
Child Care Services	103,815,362	Child Care Services	56,502,663	Child Care Services	5,874,547	Child Care Services	12,680	Child Care Services	1,785,765	Child Care Services	180,658,337
Contractual Services	3,204,492	Contractual Services	121,550	Contractual Services	645,050	Contractual Services		Contractual Services		Contractual Services	3,971,092
Occupancy	1,552,732	Occupancy	185,250	Occupancy	163,047	Occupancy	100	Occupancy	50,000	Occupancy	2,051,029
Travel/Conf/Dev	345,860	Travel/Conf/Dev	14,835	Travel/Conf/Dev	135,018	Travel/Conf/Dev		Travel/Conf/Dev	50,000	Travel/Conf/Dev	545,705
Program Activity	4,413,760	Program Activity	75,000	Program Activity	303,273	Program Activity		Program Activity	50,000	Program Activity	4,842,033
IT	376,270	IT	110,890	IT	14,862	IT		IT	25,000	IT	527,022
Other	247,614	Other	45,850	Other	324,844	Other		other	25,000	Other	643,310
TOTAL EXP	128,853,397	TOTAL EXP	58,657,659	TOTAL EXP	10,037,752	TOTAL EXP	13,880,000	TOTAL EXP	2,424,257	TOTAL EXP	213,853,065
SR	123,205,947					PEP TCT	6,000,000	* Other			
PEP OEL	2,446,232					Contracted Slots	6,000,000	Save the Children:	700,000		
CCEP	2,148,218					EHS	650,000	ORbyLarge	8,000		
HB1091 Program Assessments	1,053,000					CCEP	1,230,000	UF Lastinger	15,000		
Total	128,853,397					Total	13,880,000	VPK QAM	106,257		
								Total	829,257		



Early Learning Coalition Finance Committee Meeting

October 31, 2018

Resolution: 10312018-02

Action Requested: Authorize the President and CEO to release a request for proposal (RFP) to select qualified proposers to facilitate and provide coaching, mentoring and educational services to parents of infants and toddlers, and teenage parents.

Fiscal Impact: An approximate amount of \$65,000.00 per fiscal year, 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 NO. 10312018-02

AUTHORIZE THE PRESIDENT AND CEO TO RELEASE A REQUEST FOR PROPOSAL TO SELECT QUALIFIED PROPOSERS TO FACILITATE AND PROVIDE COACHING, MENTORING, AND EDUCATIONAL SERVICES TO PARENTS OF INFANTS AND TODDLERS, AND TEENAGE PARENTS.

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 Executive Committee of the Early Learning Coalition of Miami-Dade/Monroe, Inc., and shall recommend that the Executive Committee approve this action at the next Executive Committee meeting.

Background

This resolution is requesting authorization for the President and CEO to release a Request for Proposal (RFP) to select a qualified and experienced proposer(s) to facilitate and provide coaching, mentoring, and educational services to parents of infants and toddlers, and Teenage Parents, participating in the Early Learning Coalition's School Readiness and Teenage Parents Programs.

Program Goals:

- To provide coaching, mentoring and educational services to teenage parents and their children, in order to support school attendance, the attainment of a high school diploma and provide child development guidance activities.
- To provide coaching, mentoring and educational services to families with infants and toddlers.
- Group meetings to provide ongoing education in areas such as nutrition, literacy promotion, and positive discipline.
- Ensure that continuity for care is maintained for the children through the assignment of a primary caregiver.
- Schedule family based literacy activities.
- Ensure that parents of infants and toddlers, teenage parents and childcare providers receive safe sleep training.
- Ongoing recruitment of teenage parents in partnership with the Miami-Dade County Public Schools Teenage Parent Program.



Early Learning Coalition Finance Committee Meeting

October 31, 2018

Resolution: 10312018-03

Action Requested: Authorize the President and CEO to release a request for proposal (RFP) for External Auditing Services

Fiscal Impact: An approximate amount of \$75,000.00 per fiscal year, which is subject to the availability of funding.

Funding Source: The Children's Trust

Strategic Goal:

- Neediest Children**
- Youngest Children**
- Educate All**

- Providers**
- Internal Capacity**
- Funding**

RESOLUTION NO. 10312018-03

AUTHORIZE THE PRESIDENT AND CEO TO RELEASE A REQUEST FOR PROPOSAL FOR EXTERNAL AUDITING 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 Executive Committee of the Early Learning Coalition of Miami-Dade/Monroe, Inc., and shall recommend that the Executive Committee approve this action at the next Executive Committee meeting.

Background

This resolution is requesting authorization for the President and CEO to release a request for proposal (RFP) for External Auditing Services. The Early Learning Coalition of Miami-Dade/ Monroe, Inc. is seeking a vendor(s) who will review and verify the monthly expenditure report for each Performance Funding Provider. The vendor(s) will assess the accuracy of the payments made to each selected Provider. The vendor will provide a monthly report to summarize findings with suggestions and recommendations for each provider.

SEPTEMBER 2018 BTA AMEX -

Trans. Date	AMEX Description	Amount	ELC Description	Dist Code PAYROLL CODE
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for J. Bellido to attend Inner City Capital Connection Conference 09-11 to 09-14	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for C. Burkhalter to attend Inner City Capital Connection Conference 09-11 to 09-19	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for O. Gonzalez Varese to attend Inner City Capital Connection Conference 09-11 to 09-13	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for D. Jackson to attend Inner City Capital Connection Conference 09-11 to 09-21	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for L. Jones to attend Inner City Capital Connection Conference 09-11 to 09-16	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for T. Larionova to attend Inner City Capital Connection Conference 09-11 to 09-17	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for C. Nariznis to attend Inner City Capital Connection Conference 09-11 to 09-15	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for M. Perez to attend Inner City Capital Connection Conference 09-11 to 09-23	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for M. Alberto Perez to attend Inner City Capital Connection Conference 09-11 to 09-24	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for S. Seraphin to attend Inner City Capital Connection Conference 09-11 to 09-20	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for B. Torres to attend Inner City Capital Connection Conference 09-11 to 09-18	520EHO
9/7/18	DELTA AIR LINES ATLANTA US	\$ 254.40	Delta airfare for C. Hayes to attend Inner City Capital Connection Conference 09-11 to 09-22	520EHO
9/21/18	BUDGET RENT A CAR E-TOLLS.COM NJ	\$ 32.42	Budget toll charges for C. Burkhalter while attending Health Managers meeting 09-04 to 09-05	520EHO
9/6/18	BUDGET RENT A CAR ORLANDO FL	\$ 102.53	Budget car rental for C. Burkhalter to attend Health Managers Meeting 09-04 to 09-05	520EHO
9/7/18	CROWNE PLAZA ATLANTA ATLANTA GA	\$ 4,861.44	Crowne Plaza lodging for 8 attendees from EHS and 4 providers to participate in the Inner City Capital Connection Conference 0	520EHC
9/1/18	ROSEN SHINGLE ONLINE 407-9969939 FL	\$ 139.00	Rosen Shingle lodging for C. Burkhalter to attend Health Managers Meeting in Orlando 09-04 to 09-05	520EHO

\$ 8,188.19

Quarterly Breakdown - Airfare, Hotel, Car Rental	
Total Airfare August	\$ 3,052.80
Total Hotel August	\$ 5,000.44
Total car rental & tolls August	\$ 134.95

\$ 8,188.19