

ELC OF NORTHWEST FLORIDA, INC.
JANUARY 10, 2007
BOARD MEETING MINUTES

ATTACHMENT 1

11:02 AM
 01/04/07
 Accrual Basis

Early Learning Coalition of NW Florida, Inc.
Profit & Loss
 July through November 2006

	Jul - Nov 06
Ordinary Income/Expense	
Income	
Grants	
School Readiness	5,478,171.61
VPK	1,727,583.66
VPK Out	11,549.00
Total Grants	7,217,304.27
PERKS Income	22,548.45
Total Income	7,239,852.72
Expense	
Dues and Subscriptions	401.25
Help wanted ads	250.01
Infant/Toddler (ELC Level)	10,969.78
Miscellaneous	174.43
NDS (ELC Level)	844.81
Occupancy	
Electric	1,690.89
Insurance	3,660.73
Internet Access	734.42
Other Occupancy	60.00
Rent	35,031.81
Repairs	457.18
Telephone	4,670.17
Water and Sewer	805.35
Total Occupancy	47,110.35
Office Supplies	19,832.35
Outreach CCR&R	13,616.66
Outreach VPK	11,549.00
Payroll Exp	
Admin Costs Shared	101,404.21
Admin SR	26,679.64
Admin VPK	810.47
Eligibility	126,613.42
Insurance	1,660.60
Non Direct Services	22,442.18
PERKS Salary	36,703.21
Total Payroll Exp	316,313.73
Postage and Delivery	1,793.60
Printing and Reproduction	9,669.23
Professional Fees	25,051.28
Program Supplies	
Parent education supplies	17,350.24
Provider education supplies	4,985.91
Program Supplies - Other	346.95
Total Program Supplies	22,683.10
Quality (ELC level)	125,785.37
Quality (PERKS)	0.00
Travel & Ent	
Airfare	2,396.72
Car Rental/Taxis	-1,288.35
Conference Fee	90.00
Lodging	1,424.70
Mileage	15,081.16
Per diem	1,552.00
Tolls/Parking	129.55
Travel & Ent - Other	576.88
Total Travel & Ent	22,539.36
VPPRSD VPK Slot Payment Differs	31,206.55
X-Admin Allocate County SR	0.00
X-Admin Allocate County VPK	0.00

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Early Learning Coalition of NW Florida, Inc.
Profit & Loss
 July through November 2006

	<u>Jul - Nov 06</u>
X-Contracted Services	
97BBD Non Direct Service	236,855.00
97BDE Eligibility	157,380.00
97COO Two Parent One Work (6OP)	43,132.91
97GNW Workforce/TANF (3/3R)	190,577.96
97GOO Transitional CC (5/5T/3W)	419,144.79
97GSD Quality Gold Seal	199,021.61
97INT Infant/Toddler Quality	47,000.00
97POO Working Poor (8)	1,991,580.68
97PPD CCPP Non Direct Services	2,550.00
97PPO CC Purchasing Pool (CCPP)	52,932.86
97QI4 CCR&R	26,868.00
97QIN Inclusion	17,500.00
97QOO Quality Other	217,100.00
97ROO Protective Services (1)	1,335,803.66
97TNW Transitional CC (5N)	1,942.00
VPADM VPK Admin	21,900.00
VPENR Enrollment	11,450.00
VPPRS Program Services (slots)	1,601,036.60
X-Contracted Services - Other	1,986.20
Total X-Contracted Services	<u>6,575,782.27</u>
Total Expense	<u>7,235,603.14</u>
Net Ordinary Income	4,249.58
Other Income/Expense	
Other Income	
Community Funds	13,614.00
Interest Income	7,744.87
Local Match	41.67
Teddy Bear Fund	-33.33
Total Other Income	<u>21,367.31</u>
Other Expense	
Other Expenses	7,447.37
Total Other Expense	<u>7,447.37</u>
Net Other Income	<u>13,919.94</u>
Net Income	<u><u>18,169.52</u></u>

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Early Learning Coalition of NW Florida, Inc.
Balance Sheet
As of November 30, 2006

	<u>Nov 30, 06</u>
ASSETS	
Current Assets	
Checking/Savings	
People's Checking	1,402,113.98
Total Checking/Savings	<u>1,402,113.98</u>
Accounts Receivable	
Accounts Receivable	1,050,197.88
Total Accounts Receivable	<u>1,050,197.88</u>
Other Current Assets	
Petty Cash	250.00
Prepaid Expenses	13,064.31
Total Other Current Assets	<u>13,314.31</u>
Total Current Assets	<u>2,465,626.17</u>
TOTAL ASSETS	<u><u>2,465,626.17</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	907,946.59
Total Accounts Payable	<u>907,946.59</u>
Other Current Liabilities	
Accrued Expenses	179,310.43
Grant refundable	26,779.46
OEL Advance	1,191,366.16
Payroll Liabilities	639.22
Total Other Current Liabilities	<u>1,398,095.27</u>
Total Current Liabilities	<u>2,306,041.86</u>
Total Liabilities	2,306,041.86
Equity	
Opening Bal Equity	186,074.00
Retained Earnings	-24,659.21
Net Income	18,169.52
Total Equity	<u>159,584.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,465,626.17</u></u>

ELC OF NORTHWEST FLORIDA, INC.
JANUARY 10, 2007
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ATTACHMENT 2

Executive Director Report and Overview

January 10, 2007

A. *Over Expenditure of VPK Administrative Funding for 2005-06 Fiscal Year*

The Coalition's final 2005 invoice reflected an over expenditure of VPK administrative dollars in the amount of \$29,065 less \$4,000 interest, for an audited amount of \$24,000.

The reason for this over expenditure in each of the 16 Coalitions was basically the same.

The primary VPK administrative funding is based on actual slot expenditures. The Coalition budgeted and contracted out admin dollars based on the assumption that if a parent took the time to get a Certificate of Eligibility for VPK that they would use it. OEL only reimburses for children who are in a VPK program but the Coalition had to pay for the contractor to complete the Certificates of Eligibility that allowed a parent to choose a provider. The Coalition used the grant award budget of 66% but not all of the children ended up using the COE and OEL only allows reimbursement on COES utilized.

Fifteen other Coalitions were also over-utilized. OEL is allowing these Coalitions to submit for last year's expenditures for reimbursement. The Coalition will also submit an invoice with the understanding that this reduces the amount of VPK Admin funding available to the Coalition this year by 1.5%.

Because of performance based contracts, we believe that VPK admin dollar expense will be reduced but the Coalition will have to be very careful and if funding is not available, we will have to reduce services, as other Coalitions have, or use our fund balance.

OEL believes that this disheartening issue will be amended for next year's budget but at this point, the VPK admin has not been increased.

B. *AUDITS AND MONITORING*

Office of Early Learning Fiscal Audit

This audit is scheduled to begin January 22, 2007 and continue through the week or as necessary. We are unsure what this audit will actual involve because of the Coalition having performance-based contracts. To my knowledge, we are the only Coalition in the state that uses this type of contractual arrangement.

Office of Early Learning Program Evaluation

This evaluation is an extremely intense validation by the Office of Early Learning of the Coalition's completed self-assessment. This self assessment is over 200 pages long and combines accepted procedures and first time best practices that seek to determine the strength of the Coalition's infrastructure a system of service delivery.

The Coalition has never been monitored under this system. The evaluation process includes a five member team who will be with us for a week. They will complete interviews with staff, Board members, providers, and contractors. We have learned much through the self-assessment process and put many systems in place as a result of the self-assessment.

This process would have been an amazing tool to have as the Coalition was preparing for the new fiscal year. It is our hope that OEL will provide this tool to all Coalitions now so that it can be used by Coalitions as they prepare the upcoming program year. It would have made such a difference and provided a savings in time, resources, energy, and stress if it would have been released as a self assessment tool to develop plans for the year and not just as a monitoring tool.

The interviews are scheduled to begin on January 16th at the Jackson, Washington, Holmes Provider meeting and monitoring will continue through February 15, 2006.

Coalition Communication Audit

Steve Bornhoft and a team of students completing a Masters in Communication agreed to complete a Communication Audit on the Coalition to assist us in identifying where our communication system break downs were. The audit identified the following basic areas that needed to be addressed in order to strengthen the consistency and influence of internal and external communications:

1. Internal – Staff Say
 - Still unclear as to how Coalition services moved the "C" toward its purpose
 - Missing link between Coalition leadership and parents and providers
 - Missing SYSTEM of basic communication
 - Wished information was provided directly to them

2. External - Providers Say
 - They still do NOT know who does what
 - Receives mixed messages from Coalition and EEC
 - Different information from EEC and Coalition for same event

- No systematic timeframe for FYI Newsletter
- Just Overwhelmed

3. Resolve

- The missing link in the communication chain appeared to be those staff that directly touch parents and providers – The Family Support Coordinators
- Changed System for FYI Newsletter
- Created a once a month meeting where Providers must see Coordinators face to face

Coalition Scheduled Semi-Annual Contract Monitoring

1. As part of the Coalition Work Plan, a semi-annual Contractor monitoring was scheduled in all fiscal, education, and family support, to determine level of compliance and service areas that may need to be revisited through no fault of anyone else.
2. Coalition staff will begin scheduled on-site semi annual monitoring of EEC and desk top monitoring of Calhoun County Library.
3. Results of Coalition/Contractor monitoring will be presented to the Program Committee in March 2007.

C. *Asset Distribution Plan Schedule*

The Asset Distribution Plan was scheduled to begin in January of 2007. However, due to the Coalition having its Fiscal Monitoring by Office of Early Learning in January and then its Office of Early Learning Program Monitoring in January and February, it is not feasible to begin the tedious task of separating assets according to the approved plan.

Coalition staff has set a tentative completion date of March 31, 2006 for the Assets to be separated, inventoried, logged, and documented in order to be in compliance with the Asset Plan. Due to the fact that EEC is contracted to perform many of the Coalition's services, resources would not be moved, even if the Assets were divided at this time.

D. *Fall VPK – 2006-07*

A Certificate of Eligibility (COE) is given to a parent when their child is determined eligible for VPK services. HOWEVER, the parent must choose a VPK Provider and submit the Certificate of Eligibility to the VPK Provider in order for the Coalition to be ALLOWED to INVOICE for VPK services. The following breakdown demonstrates number of children receiving COE's and number of COE's used versus number of COE's being held by parent.

