



## Board Meeting Agenda

Tuesday, May 25, 2021 \* 8:30am  
Virtual Teams Meeting

Our Mission: *To enhance children's school readiness by providing opportunities for quality early learning, while strengthening family stability for a healthy community.*

CALL TO ORDER		
Roll Call/Determination of Quorum		J Birney
Welcome/Public Input		
Form 8B – Conflict of Interest		
Consent Agenda		
A	Agenda	J Birney
B	Minutes – March 2021	
C	Financial Statements – March 2021	
D	20/21 Budget Amendments	
E	21/22 Proposed Budget	
F	Form 990	
G	20/21 Engagement Letter – James Moore & Co.	
H	Continuity of Operations Plan (COOP)	
I	Salary Scale Update	
Information Items		
PUBLIC AWARENESS		
J	Legislative Updates 40 min <ul style="list-style-type: none"><li>• Passage of HB419/SB1282 Early Learning and Early Grade Success</li><li>• Reconciliation HB419/SB1282 and HB7011/SB1898</li><li>• Federal Funding CRRSA, ARP</li></ul>	D Lebo
K	COVID19 Updates 15 min	D Lebo
L	EFS MOD Update 10 min <ul style="list-style-type: none"><li>• Ernst &amp; Young Engagement</li></ul>	D Lebo
M	Provider Reimbursement Rate Update 10 min	D Lebo
N	Committee Reports 15 min	Committee Chairs
O	CEO Report 5 min	D Lebo
PROVIDER SUPPORT - QUALITY		
P	Provider Spotlight 5 min	D Lebo
COMMENTS/ ANNOUNCEMENTS/ ADJOURNMENT		

Next Meeting: Tuesday, June 29, 2021 – 8:30am \* Microsoft Teams

## BOARD OF DIRECTORS MEETING

Tuesday, March 23, 2021 \* 8:30 a.m.

Teams Meeting

**Present:** John Birney, Joel Rosen, Heidi Rand, Pat Patterson, Carol Court, Cathy Twyman, Andy Dance, Bev Johnson, Jennifer Overley, Kristen Perry, Donald O'Brien, Alex Szinegh, Janine Killmer, Shane Carter, John Endara, Roger Thayer, Piroska Pazaurek

**Excused:** Sandra Emery, Jenn Hale, Paul Schandel

**Absent:** Nancy Rizzo, Patricia Boswell,

**Attended Exec. Committee:** Wendy Reaves

**Non-Voting:** Present: Dona Butler, Sharlene Barhoo  
Absent: Robert Snyder, Dmitriy Shevchenko, Wendy Reaves

**ELCFV Staff:** DJ Lebo, Heather DiRenzo, Lisa Brantley

**Guests:** None

<i>Agenda Item</i>	<i>Summary/Discussion</i>	<i>Action/Follow-Up</i>
<b>Welcome/Roll Call</b>	The Interim Chair, John Birney welcomed everyone and called the virtual meeting to order at 8:30am. Quorum was confirmed.	<b>No Action Required.</b>
<b>Public Input</b>	None	
<b>Form 8B – Conflict of Interest</b>	At the Executive Committee meeting on 3/15/21, Heidi Rand abstained from voting on <b>Item H. SR Plan Change for Provider Rates</b> citing a conflict of interest. She completed the Form 8B which was emailed to Board members and read out loud at the Board Meeting.	<b>Members were reminded to advise the Board <i>prior to voting</i> on any agenda item for which they have a conflict of interest. They are required to complete a Form 8B and abstain from voting on that item.</b>
<b>Consent Agenda</b>	A. Agenda B. Minutes – January 2021 C. Financial Statements – January 2021 D. 20/21 Budget Amendments E. 19/20 Single Annual Audit F. Webauthor Purchase G. Sliding Fee Scale H. SR Plan Change for Provider Rates	<b>Motion made by Pat Patterson and seconded by Cathy Twyman to pull Item H: SR Plan Change for Provider Rates from the consent agenda for further discussion. Motion Carried.</b>



Agenda Item	Summary/Discussion	Action/Follow-Up
	<p>vaccinefinder.org for a list of pharmacies &amp; vaccine supply.</p> <p><u>EFS MOD</u> – OEL is making progress. They received approval to hire Ernst &amp; Young to assist them with the process.</p> <p><b>Committee Reports</b></p> <p><u>Family Engagement</u> – Promoting the 3T's Project.</p> <p><u>Finance</u> – Met on 3/2/21 – James Moore presented the annual audit report. Next meeting: 4/19/21</p> <p><u>Fundraising</u> – The Duck Race is scheduled for Saturday, April 24 at Tomoka Outpost. The new location can better accommodate a large crowd with plenty of parking.</p> <p><u>Legislative</u> – Our CEO is participating in virtual Senate Hearings, allowing her to remain current on the early learning bills.</p> <p><u>Quality</u> –</p> <ul style="list-style-type: none"> <li>• CLASS assessments continue.</li> <li>• Additional Funding for professional development will be available in the spring.</li> </ul> <p><u>CEO Report</u> –</p> <ul style="list-style-type: none"> <li>• Involved in an OEL workgroup for Time and Attendance.</li> <li>• Invited to participate in a EFS Mod Governance workgroup.</li> </ul>	<p><b>The Chair stated he will give a PSA for the Duck Race on his radio show.</b></p>
<b>Provider Support - Quality</b>	<u>Provider Spotlight</u> – <b>Kid City USA in Edgewater</b> Contracted with the ELCFV since 2016.	
<b>Member/Comment Announcements</b>	The Interim Chair is participating in a live interview on 3/30 with the Children's Movement highlighting "Bosses for Babies" and the Dolly Parton Imagination Library he started in Flagler County.	
<b>Adjourn</b>	Meeting adjourned at 9:50 am. The next Board meeting will be held virtually at 8:30am on Tuesday, May 25, 2021.	

**MARCH 23, 2021 Board Minutes Approved:**

\_\_\_\_\_  
Paul Schandel, Board Secretary  
Early Learning Coalition of Flagler & Volusia

May 25, 2021  
Date

**Title: Financial Statements – March 2021**

**C**

<b>Background and Description</b>	Financial and Operational Reports for review and approval
<b>Financial Statements</b>	<ul style="list-style-type: none"> <li>a) Fiscal Year 2020-21 Statement of Financial Position as of 3/31/21</li> <li>b) Fiscal Year 2020-21 Year to Date Agency Wide Projection as of 3/31/21</li> <li>c) Fiscal Year 2020-21 School Readiness Children Served as of 3/31/21</li> </ul>
<b>Analysis</b>	<p>Per previous discussions, a change was made to Statement of Activities by Fund to compare expenditures to date the annual budget, not the budgeted amount to date. This offers board members a better picture of the year-to-date financial picture.</p> <p><b>School Readiness</b></p> <ul style="list-style-type: none"> <li>• Currently the Coalition is spending 86.5% in direct services. While the state mandates a minimum of 78%, the Board approved budgeting 82.5% of the SR contracted dollars to pay for childcare directly. <ul style="list-style-type: none"> <li>○ In relation to the budget, direct services show 87%, target at this date is 75%. This is based on V04 budget (current approved)– additional direct services funding received show in V05 budget (approval being requested this meeting).</li> <li>○ We will continue to monitor direct services as costs increased with COVID mandates, which ended in March however some mandates were reinstated for May and June.</li> <li>○ Due to statewide software delays, reconciliation of provider payments is still active.</li> </ul> </li> <li>• As of March 31st, 576 children with prescreened applications were waiting to be placed. The average length of time a family is waiting for services increased, however ELCFV eligibility staff are working to minimize as we have resumed regular placement.</li> <li>• Our administrative expenses are at 3.5%. The maximum cap is 5%.</li> <li>• At this point, we are considered “overspent” on our SR grant. Few coalitions are in the same situation while others are “underspent.” It is very typical that OEL will begin adjusting funding to coalitions through June for these situations.</li> <li>• Provider Rate Adjustments previously approved by the Board in March are pending review and approval from OEL.</li> </ul> <p><b>Voluntary Pre-Kindergarten</b></p> <ul style="list-style-type: none"> <li>• We are at 55% of our direct service budget, because we are currently under our projected enrollment, mostly because of the pandemic. Statewide, VPK enrollment is down about 30%. We are focusing on Summer VPK. We will work with families and providers and are hopeful for record Summer VPK numbers to offset the deflated School Year VPK program.</li> <li>• Our administrative expenses are at 4.1% The administrative cap for VPK is 4%. This is higher than normal because enrollment is low due to the pandemic. Administrative expenses include managing contracts, enrollments, and monitoring, all of which continue, even if enrollment doesn't. We expect to</li> </ul>

## Board Approval Item

	remain over the cap in this area this year.
<b>Further Action Needed?</b>	<p>Reconciliation of the 2018/19 and 2019/20 Provider Payments –</p> <ul style="list-style-type: none"> <li>Coalition staff continue to prepare reconciliation reports for use by staff and providers in reconciliation of payments from July 2018 to July 2020.</li> <li>Providers are slowly responding to the process and repayment agreements are being developed as needed.</li> </ul>
<b>Recommendation</b>	Coalition staff recommend approval of interim financials as of March 31, 2021.
<b>Attachments or Handouts?</b>	Financial and Operational Reports for March 31, 2021.
<b>Executive Committee Recommendation</b>	Approval
<b>Board Decision</b>	

**The Early Learning Coalition of Flagler and Volusia Counties, Inc.**  
**Statement of Financial Position**  
**As of March 31, 2021 and 2020**  
Draft

	<u>3/31/2021</u>	<u>3/31/2020</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	3,117,633	3,239,053
<b>Total Cash</b>	<u>3,117,633</u>	<u>3,239,053</u>
<b>Accounts Receivable</b>	2,639,838	2,297,333
<b>Other Current Assets</b>		
Utility Deposits	550	550
Prepaid Expenses	67,483	70,841
Provider Prepayments	426,058	176,048
<b>Total Other Current Assets</b>	<u>494,091</u>	<u>247,439</u>
<b>Total Current Assets</b>	<b>6,251,562</b>	<b>5,783,825</b>
<b>Fixed Assets</b>		
Company Vehicle	83,180	13,880
Computer Equipment	107,923	107,923
Office Equipment	76,313	112,261
Building Improvements	70,202	70,202
Accumulated Depreciation	(235,957)	(248,249)
<b>Net Depreciable Assets</b>	<u>101,661</u>	<u>56,017</u>
<b>Total Assets</b>	<u><b>6,353,223</b></u>	<u><b>\$ 5,839,842</b></u>
<b>Liabilities &amp; Net Assets</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>	2,305,207	2,663,250
<b>Other Current Liabilities</b>		
Payroll, Taxes & Benefits Payable	123,150	108,165
Advances SR	2,325,000	1,925,000
VPPRV Prepayment Deferred Revenue - ELC	810,000	1,135,000
VPPRP Prepayment Deferred Revenue - Providers	428,403	328,319
Deferred Revenue & Contributions - Match	55,599	327,742
Deferred Revenue & Contributions - Other	722	1,312
	<u>3,742,874</u>	<u>3,825,538</u>
<b>Total Liabilities</b>	<b>6,048,081</b>	<b>6,488,788</b>
<b>Net Assets</b>		
<b>Local Funds (Non OEL)</b>		
Beginning of the Year	276,664	256,973
YTD Activity	62,631	38,814
Ending Balance	<u>339,295</u>	<u>295,787</u>
<b>Operating Funds (OEL)</b>		
Beginning of the Year	(18,786)	-
YTD Activity	(15,367)	(944,733)
Ending Balance	<u>(34,153)</u>	<u>(944,733)</u>
<b>Total Combined Net Assets</b>	<u>305,142</u>	<u>(648,946)</u>
<b>Total Liabilities and Net Assets</b>	<u><b>6,353,223</b></u>	<u><b>\$ 5,839,842</b></u>

YTD Expenditures %	
Administration not to exceed 5% of Budget	3.5%
Provider Services and Eligibility not to exceed 14%	4.0%
Quality must be at least 4% of Base Allocation	6.0%
Direct Services minimum expenditures 78%	86.5%
Total SR %	100.0%
VPK Administration not to exceed 4%	4.1%

The Early Learning Coalition of Flagler and Volusia Counties, Inc.  
Statement of Activities by Fund - YTD with Annual Budget  
for the Nine Months Ended March 31, 2021  
DRAFT

Target % as of Date 75%

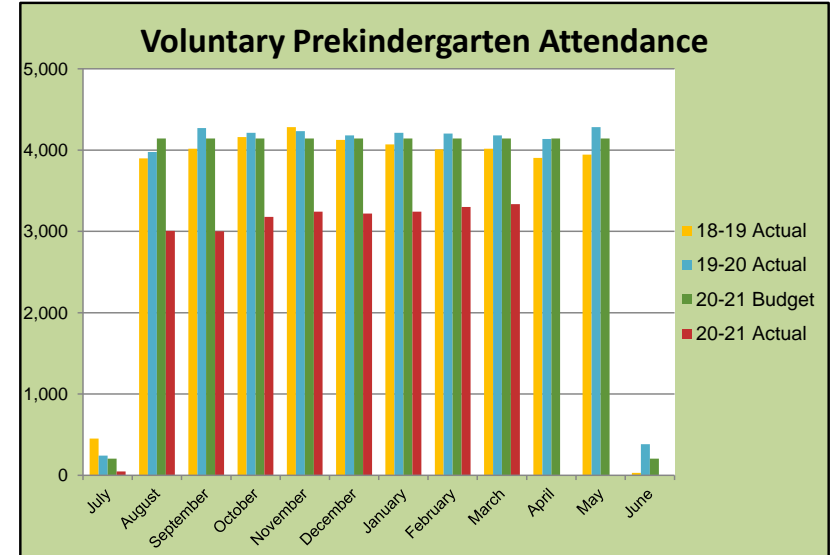
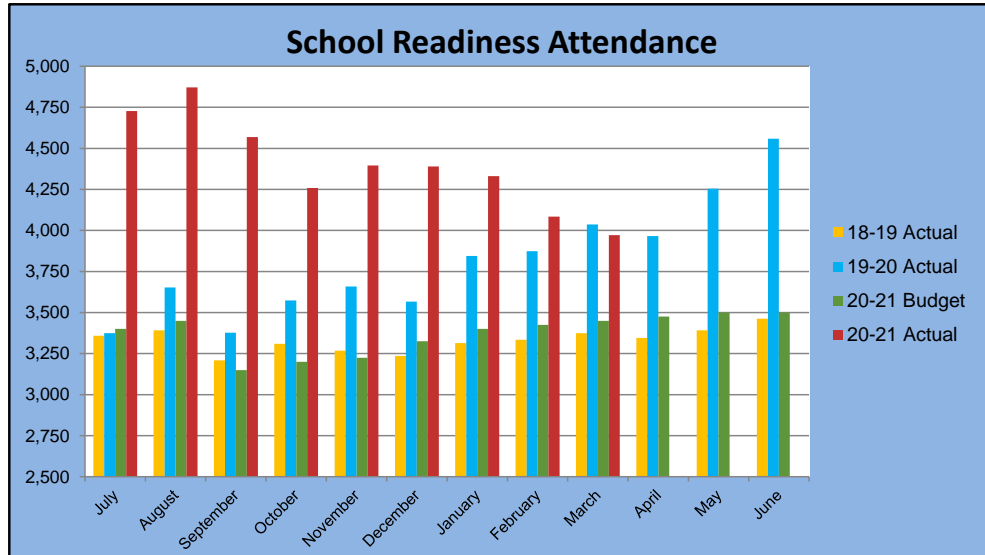
	School Readiness & PDG			VPK & VPKOAMI			All Other			Total		
	YTD Actual	Annual Budget (V04)	% of Budget	YTD Actual	Annual Budget (V04)	% of Budget	YTD Actual	Annual Budget (V04)	% of Budget	YTD Actual	Annual Budget (V04)	% of Budget
<b>Support &amp; Revenues</b>												
State of Florida	20,143,843	23,389,073	86%	5,890,312	10,787,186	55%	0	197,817	0%	26,034,155	34,374,076	76%
Childcare Match & Local Grants	254,886	440,000	58%	0	0	N/A	266,948	552,883	48%	521,834	992,883	53%
Other Grants	0	0	N/A	0	0	N/A	77,916	3,500	2226%	77,916	3,500	2226%
Contributions	0	0	N/A	0	0	N/A	66,571	114,500	58%	66,571	114,500	58%
Contributions In-Kind	0	0	N/A	0	0	N/A	0	20,000	0%	0	20,000	0%
Earned Interest	0	0	N/A	0	0	N/A	6,109	4,500	136%	6,109	4,500	136%
Miscellaneous Income	0	0	N/A	0	0	N/A	6,436	10,000	64%	6,436	10,000	64%
<b>Total Support &amp; Revenues</b>	<b>20,398,729</b>	<b>23,829,073</b>	<b>86%</b>	<b>5,890,312</b>	<b>10,787,186</b>	<b>55%</b>	<b>423,980</b>	<b>903,200</b>	<b>47%</b>	<b>26,713,021</b>	<b>35,519,459</b>	<b>75%</b>
<b>Expenses</b>												
<b>Direct Expenses</b>												
Direct Expenses	15,232,199	17,596,037	87%	5,648,004	10,357,575	55%	111,934	479,100	23%	20,992,137	28,432,712	74%
<b>Total Direct Expenses</b>	<b>15,232,199</b>	<b>17,596,037</b>	<b>87%</b>	<b>5,648,004</b>	<b>10,357,575</b>	<b>55%</b>	<b>111,934</b>	<b>479,100</b>	<b>23%</b>	<b>20,992,137</b>	<b>28,432,712</b>	<b>74%</b>
<b>Employee Compensation</b>												
Salaries	1,122,908	1,646,035	68%	146,811	251,778	58%	74,961	170,818	44%	1,344,680	2,068,631	65%
Taxes	85,777	139,022	62%	10,788	17,084	63%	3,311	14,137	23%	99,876	170,243	59%
401K	25,434	49,379	52%	3,397	8,098	42%	222	4,582	5%	29,053	62,059	47%
Other Benefits	177,938	269,128	66%	22,404	44,046	51%	3,712	24,382	15%	204,054	337,556	60%
<b>Total Employee Compensation</b>	<b>1,412,057</b>	<b>2,103,563</b>	<b>67%</b>	<b>183,400</b>	<b>321,006</b>	<b>57%</b>	<b>82,206</b>	<b>213,919</b>	<b>38%</b>	<b>1,677,663</b>	<b>2,638,488</b>	<b>64%</b>
<b>Other Expenses</b>												
Communications	36,746	50,000	73%	5,043	5,000	101%	0	1,423	0%	41,789	56,423	74%
Depreciation	0	0	N/A	0	0	N/A	17,751	60,000	30%	17,751	60,000	30%
Insurance	13,803	19,395	71%	1,732	2,677	65%	0	0	N/A	15,535	22,072	70%
Local Activities	0	0	N/A	0	0	N/A	0	4,500	0%	0	4,500	0%
Occupancy	233,477	318,455	73%	30,567	45,325	67%	3,824	1,250	306%	267,868	365,030	73%
Other Expenses	70,338	146,822	48%	6,827	6,328	108%	15,746	29,900	53%	92,911	183,050	51%
Postage, Freight, & Delivery	737	2,125	35%	93	1,553	6%	180	600	30%	1,010	4,278	24%
Professional Services	100,604	135,358	74%	7,029	28,208	25%	666	3,200	21%	108,299	166,766	65%
Quality	3,254,604	3,354,368	97%	638	3,944	16%	128,764	155,973	83%	3,384,006	3,514,285	96%
Rentals	9,044	13,125	69%	1,175	1,875	63%	0	0	N/A	10,219	15,000	68%
Supplies	10,058	14,450	70%	1,176	2,025	58%	86	175	49%	11,320	16,650	68%
Tangible Personal Property	36,629	54,500	67%	4,587	6,500	71%	0	9,560	0%	41,216	70,560	58%
Travel	3,657	50,875	7%	185	5,170	4%	193	3,600	5%	4,035	59,645	7%
<b>Total Other Expenses</b>	<b>3,769,697</b>	<b>4,159,473</b>	<b>91%</b>	<b>59,052</b>	<b>108,605</b>	<b>54%</b>	<b>167,210</b>	<b>270,181</b>	<b>62%</b>	<b>3,995,959</b>	<b>4,538,259</b>	<b>88%</b>
<b>Total Expenses</b>	<b>20,413,953</b>	<b>23,859,073</b>	<b>86%</b>	<b>5,890,456</b>	<b>10,787,186</b>	<b>55%</b>	<b>361,350</b>	<b>963,200</b>	<b>38%</b>	<b>26,665,759</b>	<b>35,609,459</b>	<b>75%</b>
<b>Change in Net Assets</b>	<b>(15,224)</b>	<b>(30,000)</b>		<b>(144)</b>	<b>0</b>		<b>62,630</b>	<b>(60,000)</b>		<b>47,262</b>	<b>(90,000)</b>	



**The Early Learning Coalition of Flagler and Volusia Counties, Inc.  
Children Served - As of March 21**

School Readiness									
Attendance	18-19	19/20	20-21		20/21 WAITLIST				
					Priority 3		Priority 4+		Combined
Month	Actual	Actual	Budget	Actual	Flagler	Volusia	Flagler	Volusia	Total
July	3,359	3,374	3,400	4,727	-	-	13	75	88
August	3,392	3,653	3,450	4,871	-	-	12	98	110
September	3,208	3,377	3,150	4,569	-	-	20	240	260
October	3,310	3,573	3,200	4,259	-	-	9	85	94
November	3,268	3,658	3,225	4,396	-	-	12	51	63
December	3,236	3,566	3,325	4,390	-	-	25	100	125
January	3,314	3,845	3,400	4,330	-	-	43	330	373
February	3,334	3,874	3,425	4,084	-	-	100	591	691
March	3,374	4,037	3,450	3,972	-	-	93	483	576
April	3,345	3,965	3,475		-	-			-
May	3,391	4,254	3,500		-	-			-
June	3,463	4,558	3,500		-	-			-

Voluntary Prekindergarten				
Attendance	18/19	19/20	20-21	
Month	Actual	Actual	Budget	Actual
July	453	244	205	46
August	3,899	3,978	4,142	3,008
September	4,018	4,272	4,142	3,002
October	4,159	4,212	4,142	3,180
November	4,282	4,233	4,142	3,243
December	4,125	4,181	4,142	3,221
January	4,070	4,212	4,142	3,244
February	4,008	4,205	4,142	3,302
March	4,019	4,182	4,142	3,335
April	3,903	4,138	4,142	
May	3,946	4,282	4,142	
June	30	381	205	



**Title: 20/21 Budget Amendments**

**D**

<p><b>Background and Description</b></p>	<p>Core budget amounts based on School Readiness and Voluntary Prekindergarten Program allocations identified in the proposed state budget were presented and approved by the Board on April 29, 2020 (V01 – Version 1). Actual notices of awards (NOA) received to date do not include all funding.</p> <p><b>The most recent Notices of Award (NOAs) received in March and April include:</b></p> <ul style="list-style-type: none"> <li>• An increase to projected revenues: <ul style="list-style-type: none"> <li>○ School Readiness – \$4,510,950 <ul style="list-style-type: none"> <li>▪ SR Program Services - \$840,000</li> <li>▪ CARES - \$450,450</li> <li>▪ CRRSA - \$3,220,500</li> </ul> </li> </ul> </li> </ul> <p><b>Proposed expenditure category adjustments include:</b></p> <ul style="list-style-type: none"> <li>• School Readiness <ul style="list-style-type: none"> <li>○ Direct Services - Increase \$1,250,450</li> <li>○ Quality – Increase \$3,220,500</li> <li>○ Professional Services - \$40,000</li> </ul> </li> </ul> <p>\$30,000 change in Net Gain is temporary services due from OEL, \$60,000 is Fixed Asset Depreciation estimate.</p>
<p><b>Fiscal Impact</b></p>	<p>\$4,510,950 increase in funding</p>
<p><b>Recommendation</b></p>	<p>Staff recommends Board approval of V05 2020-2021 proposed budget.</p>
<p><b>Attachments or Handouts?</b></p>	<ul style="list-style-type: none"> <li>• V05 2020-2021 Budget – Multi-Year Comparison</li> </ul>
<p><b>Executive Committee Recommendation</b></p>	<p>Approval</p>
<p><b>Board Decision</b></p>	

**The Early Learning Coalition of Flagler and Volusia Counties, Inc.**  
**Agencywide Revenue and Expense Projection**  
**Multi-Year Comparison**

Account Title	19-20 Budget V04	19-20 Actual	20-21 Budget V04	20-21 Proposed Changes	20-21 Budget V05	91.52% SR & PFP	4.27% VPK & OAMI	4.21% Other
<b>Income</b>								
State of Florida	\$ 31,421,561	\$ 29,868,190	\$ 34,374,076	\$ 4,510,950	\$ 38,885,026	\$ 27,900,023	\$ 10,787,186	\$ 197,817
Childcare Match & Local Grants	708,476	612,450.00	992,883	-	992,883	440,000	-	552,883
Other Grants	3,500	-	3,500	-	3,500	-	-	3,500
Contributions	128,000	64,043.00	114,500	-	114,500	-	-	114,500
Contributions In-Kind	-	-	20,000	-	20,000	-	-	20,000
Earned Interest	5,760	6,346.00	4,500	-	4,500	-	-	4,500
Miscellaneous Income	-	8,708.00	10,000	-	10,000	-	-	10,000
<b>Total Income</b>	<b>\$ 32,267,297</b>	<b>\$ 30,559,737</b>	<b>\$ 35,519,459</b>	<b>\$ 4,510,950</b>	<b>\$ 40,030,409</b>	<b>\$ 28,340,023</b>	<b>\$ 10,787,186</b>	<b>\$ 903,200</b>
<b>Expenses</b>								
<b>Direct Expenses</b>								
Direct Expenses	26,464,916	26,401,448	28,432,712	1,533,417	29,966,129	19,129,454	10,357,575	479,100
<b>Total Direct Expenses</b>	<b>\$ 26,464,916</b>	<b>\$ 26,401,448</b>	<b>\$ 28,432,712</b>	<b>\$ 1,533,417</b>	<b>\$ 29,966,129</b>	<b>\$ 19,129,454</b>	<b>\$ 10,357,575</b>	<b>\$ 479,100</b>
<b>Employee Compensation</b>								
Salaries	1,918,631	1,780,629	2,068,631	-	2,068,631	1,646,035	251,778	170,818
Taxes	163,086	130,951	170,243	-	170,243	139,022	17,084	14,137
401K	58,850	39,335	62,059	-	62,059	49,379	8,098	4,582
Other Benefits	336,815	302,135	337,556	-	337,556	269,128	44,046	24,382
<b>Total Employee Compensation</b>	<b>\$ 2,477,382</b>	<b>\$ 2,253,050</b>	<b>\$ 2,638,488</b>	<b>\$ -</b>	<b>\$ 2,638,488</b>	<b>\$ 2,103,563</b>	<b>\$ 321,006</b>	<b>\$ 213,919</b>
<b>Other Expenses</b>								
Communications	57,568	55,489	56,423	-	56,423	50,000	5,000	1,423
Depreciation	50,000	23,943	60,000	-	60,000	-	-	60,000
Insurance	29,103	19,686	22,072	-	22,072	19,395	2,677	-
Local Activities	4,500	-	4,500	-	4,500	-	-	4,500
Occupancy	331,064	328,062	365,030	-	365,030	318,455	45,325	1,250
Other Expenses	362,837	132,324	183,050	-	183,050	146,822	6,328	29,900
Postage, Freight, & Delivery	4,649	1,154	4,278	-	4,278	2,125	1,553	600
Professional Services	194,243	101,913	166,766	10,000	176,766	145,358	28,208	3,200
Quality	2,161,615	1,155,808	3,514,285	2,937,533	6,451,818	6,291,901	3,944	155,973
Rentals	40,355	33,835	15,000	-	15,000	13,125	1,875	-
Supplies	21,808	10,159	16,650	-	16,650	14,450	2,025	175
Tangible Personal Property	55,000	11,086	70,560	-	70,560	54,500	6,500	9,560
Travel	69,972	30,874	59,645	-	59,645	50,875	5,170	3,600
<b>Total Other Expenses</b>	<b>\$ 3,382,714</b>	<b>\$ 1,904,333</b>	<b>\$ 4,538,259</b>	<b>\$ 2,947,533</b>	<b>\$ 7,485,792</b>	<b>\$ 7,107,006</b>	<b>\$ 108,605</b>	<b>\$ 270,181</b>
<b>Total Expenses</b>	<b>\$ 32,325,012</b>	<b>\$ 30,558,831</b>	<b>\$ 35,609,459</b>	<b>\$ 4,480,950</b>	<b>\$ 40,090,409</b>	<b>\$ 28,340,023</b>	<b>\$ 10,787,186</b>	<b>\$ 963,200</b>
<b>Net Income/(Loss)</b>	<b>\$ (57,715)</b>	<b>\$ 906</b>	<b>\$ (90,000)</b>	<b>\$ 30,000</b>	<b>\$ (60,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (60,000)</b>

## Board Approval Item

**Title: 21/22 Proposed Budget**

**E**

<b>Background and Description</b>	<p>Core budget amounts are based on School Readiness and Voluntary Prekindergarten Program allocations identified in the proposed state budget. Actual notices of awards are not expected until June. The Proposed Budget percentages and breakdown by expense grouping were presented to the Finance Committee in April, however additional information has been obtained since that meeting and therefore differs from the budget presented to that committee in April.</p> <p>Recommended considerations:</p> <ul style="list-style-type: none"> <li>• Raise percentage of School Readiness dollars to direct services (includes Gold Seal) – to 83% (from 82.5% - requirement 78%). ELCFV has maintained or exceeded direct service percentages for the past three years.</li> <li>• Raise Provider and Eligibility Services to 4.8% (from 4.7% - 14% max). While the development of efficiencies continues, statewide information system issues still prevail requiring additional processing time.</li> <li>• Reduce Quality to 7.2% (from 7.8% - 4% min), continuing a strong focus on quality initiatives as well as the implementation of tiered reimbursements.</li> <li>• Maintain percentage of Administration at 5% (% max)</li> <li>• Additional funding – Smaller funding sources will be presented as amendment recommendations in future meetings and various legislative “earmarks” not yet allocated</li> </ul> <p>Additional breakdown by expense grouping is also included.</p>
<b>Fiscal Impact</b>	<p>An updated, budget will be based on actual awarded dollars and will be presented for future approval.</p>
<b>Recommendation</b>	<p>Staff recommends Board approval of 2021-2022 proposed budget percentages</p>
<b>Attachments or Handouts?</b>	<ul style="list-style-type: none"> <li>• 2021-2022 Budget – Program Financial Summary</li> <li>• 2021-2022 Budget – Multi-Year Comparison</li> </ul>
<b>Executive Committee Recommendation</b>	<p>Approval</p>
<b>Board Decision</b>	

**The Early Learning Coalition of Flagler and Volusia Counties, Inc.**  
**Program Financial Summary**  
**Proposed Annual Fiscal Budget Year 2021 - 2022**

**School Readiness**

		FY 20-21 Projected Year-End Expenditures	Proposed Annual Budget July 21-June 22
OCA Code	Category		
BBA	Administration	\$ 924,541	\$ 1,038,959
BBD	Provider Services	\$ 436,219	\$ 384,415
BDE/SYS	Eligibility	\$ 475,457	\$ 602,596
97QXX	Quality	\$ 793,562	\$ 605,921
97Q14	Resource & Referral	\$ 293,450	\$ 519,480
97QIN	Inclusion	\$ 122,906	\$ 207,792
97IXX	Infant & Toddler	\$ 224,060	\$ 155,844
QPIXX	Quality Performance Incentive	\$ 32,000	\$ 209,870
GSD	Gold Seal	\$ 535,975	\$ 846,544
Multi	Direct Services	\$ 17,260,062	\$ 16,207,764
<b>Total SR Allocation</b>		<b>\$ 21,098,232</b>	<b>\$ 20,779,185</b>

**Note:**

	Projected Annual %	Proposed Budget %
Administration not to exceed 5% of Budget	4.5%	5.0%
Provider Services and Eligibility not to exceed 14%	4.3%	4.8%
Quality must be at least 4% of Base Allocation	6.9%	7.2%
Direct Services minimum expenditures 78%	84.3%	83.0%
<b>Total SR %</b>	<b>100.0%</b>	<b>100.0%</b>

**VPK**

		FY 20-21 Projected Year-End Expenditures	Proposed Annual Budget July 21-June 22
	Category		
VPADM	Administration	\$ 117,055	\$ 117,812
VPENR/SYS	Enrollment	\$ 194,029	\$ 195,284
VPMON	Monitoring	\$ 103,219	\$ 103,887
VPPRP/VPPRS	Child Care Direct Services	\$ 10,357,575	\$ 10,424,596
<b>Total VPK Allocation</b>		<b>\$ 10,771,878</b>	<b>\$ 10,841,579</b>

Administration (VPADM, VPENR, VPMON) not to exceed 4% of Direct Svcs

20-21 Projected %	Proposed Budget %
4.00%	4.00%

**The Early Learning Coalition of Flagler and Volusia Counties, Inc.**  
**Agencywide Revenue and Expense Projection**  
**Multi-Year Comparison**

Account Title	19-20 Actual	20-21 Budget V05	21-22 Budget V01	80.06% SR & PFP	9.85% VPK & OAMI	10.09% Other
<b>Income</b>						
State of Florida	\$ 29,868,190	\$ 35,214,076	\$ 31,330,889	\$ 20,339,185	\$ 10,856,887	\$ 134,817
Childcare Match & Local Grants	612,450.00	992,883	1,038,683	440,000	-	598,683
Other Grants	-	3,500	3,500	-	-	3,500
Contributions	64,043.00	114,500	114,500	-	-	114,500
Contributions In-Kind	-	20,000	-	-	-	-
Earned Interest	6,346.00	4,500	4,500	-	-	4,500
Miscellaneous Income	8,708.00	10,000	6,000	-	-	6,000
<b>Total Income</b>	<b>\$ 30,559,737</b>	<b>\$ 36,359,459</b>	<b>\$ 32,498,072</b>	<b>\$ 20,779,185</b>	<b>\$ 10,856,887</b>	<b>\$ 862,000</b>
<b>Expenses</b>						
<b>Direct Expenses</b>						
Direct Expenses	26,401,448	29,232,712	28,107,873	17,264,178	10,424,595	419,100
<b>Total Direct Expenses</b>	<b>\$ 26,401,448</b>	<b>\$ 29,232,712</b>	<b>\$ 28,107,873</b>	<b>\$ 17,264,178</b>	<b>\$ 10,424,595</b>	<b>\$ 419,100</b>
<b>Employee Compensation</b>						
Salaries	1,780,629	2,068,631	2,140,631	1,773,424	199,389	167,818
Taxes	130,951	170,243	170,243	137,019	19,087	14,137
401K	39,335	62,059	62,059	50,451	7,026	4,582
Other Benefits	302,135	337,556	354,433	289,799	40,252	24,382
<b>Total Employee Compensation</b>	<b>\$ 2,253,050</b>	<b>\$ 2,638,488</b>	<b>\$ 2,727,366</b>	<b>\$ 2,250,693</b>	<b>\$ 265,754</b>	<b>\$ 210,919</b>
<b>Other Expenses</b>						
Communications	55,489	56,423	62,555	56,132	5,000	1,423
Depreciation	23,943	60,000	50,000	-	-	50,000
Insurance	19,686	22,072	21,736	19,205	2,531	-
Local Activities	-	4,500	4,500	-	-	4,500
Occupancy	328,062	365,030	384,195	332,842	44,103	7,250
Other Expenses	132,324	183,050	159,297	138,147	21,150	-
Postage, Freight, & Delivery	1,154	4,278	6,612	2,880	3,132	600
Professional Services	101,913	176,766	153,758	123,035	27,523	3,200
Quality	1,155,808	3,514,285	645,467	426,750	16,944	201,773
Rentals	33,835	15,000	16,388	13,125	3,263	-
Supplies	10,159	16,650	20,903	17,950	2,778	175
Tangible Personal Property	11,086	70,560	116,253	88,873	17,820	9,560
Travel	30,874	59,645	71,170	45,375	22,295	3,500
<b>Total Other Expenses</b>	<b>\$ 1,904,333</b>	<b>\$ 4,548,259</b>	<b>\$ 1,712,833</b>	<b>\$ 1,264,314</b>	<b>\$ 166,538</b>	<b>\$ 281,981</b>
<b>Total Expenses</b>	<b>\$ 30,558,831</b>	<b>\$ 36,419,459</b>	<b>\$ 32,548,072</b>	<b>\$ 20,779,185</b>	<b>\$ 10,856,887</b>	<b>\$ 912,000</b>
<b>Net Income/(Loss)</b>	<b>\$ 906</b>	<b>\$ (60,000)</b>	<b>\$ (50,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (50,000)</b>

Increase (Decrease) in Direct Services	21.9%	10.7%	-3.8%
Increase (Decrease) in Salaries & Benefits	7.3%	17.1%	0.3%
Increase (Decrease) in all other Expenses	30.3%	138.8%	-62.3%

## Board Approval Item

**Title: Form 990**

**E**

<b>Background and Description</b>	<p>ELCFV has the responsibility to file an IRS Form 990 annually. In keeping with narrative within the Form, the Board votes to approve the 990 prior to submission.</p> <p>The Audit firm prepares the Form and ELCFV reviews and request modifications as needed. In the past, this review was performed by ELCFV staff. 2019 (current reporting year) is the third year James Moore &amp; Company prepared the 990 under the new Single Audit Contract agreement with the Coalition.</p> <p>The Finance Committee has not had the opportunity to review. The Form will be filed by James Moore &amp; Company, P. L. upon board approval.</p>
<b>Financial Impact</b>	None
<b>Recommendation</b>	Staff recommends the board approve the 2019 IRS Form 990 for filing.
<b>Attachments or Handouts?</b>	Copy of the draft 2019 IRS Form 990
<b>Executive Committee Recommendation</b>	Approval
<b>Board Decision</b>	

## Board Approval Item

**Title: 20/21 Audit Engagement Letter – James Moore**

**G**

<b>Background and Description</b>	<p>James Moore and Company has been ELCFV's annual auditors since proposals were accepted in the 2017-2018 fiscal year. Annually, the Board approves and the CEO signs an Engagement Letter for the upcoming Annual Single Audit.</p> <ul style="list-style-type: none"> <li>• The cost of the audit is \$27,900 for fiscal year 20/21.</li> <li>• This is the fourth of a possible five-year agreement with the current vendor.</li> <li>• This agreement is additionally annually confirmed by approval of audit engagement letter, which requires board approval.</li> </ul>
<b>Financial Impact</b>	\$27,900
<b>Recommendation</b>	Staff recommends Board authorize approval so the CEO may sign the annual audit engagement letter.
<b>Attachments or Handouts?</b>	Engagement Letter for the Audit
<b>Executive Committee Recommendation</b>	Approval
<b>Board Decision</b>	



## Board Approval Item

**Title: 21/22 Continuity of Operations Plan (COOP)**

**H**

<b>Background and Description</b>	<p>It is an annual requirement of ELCFV's Grant Agreement with the Office of Early Learning (OEL) to obtain board approval and submit an updated Continuity of Operations Plan (COOP) to OEL. ELCFV staff reviews and updates the plan annually (if necessary).</p> <p>Minor changes included:</p> <ul style="list-style-type: none"> <li>• Standard changes in attachments (ex: employee listing to be updated directly before submitting to OEL)</li> <li>• Updates to reflect current processes and equipment</li> <li>• Formatting and grammatical updates</li> </ul> <p>ELCFV implements any changes and requests approval for this item prior to the start of the hurricane season each year and OEL has changed the annual due date to May starting in 2021.</p>
<b>Fiscal Impact</b>	Initial disaster related fiscal impact to ELCFV is possible, however reimbursable by OEL.
<b>Recommendation</b>	Staff recommends board approval of the Continuity of Operations Plan, effective immediately.
<b>Attachments or Handouts?</b>	Updated COOP with changes tracked
<b>Executive Committee Recommendation</b>	Approval
<b>Board Decision</b>	

**Title: Salary Scale**

**!**

<p><b>Background and Description</b></p>	<p>The current pay scale was developed in 2018 by workgroup made up of agency staff using the Rollins College survey of non-profit pay as the foundation. There has not been a survey since that time frame, however executive management has identified a gap with pay of experts we have in areas of practical application of a science or technicians.</p> <p>Staff have added two levels to accommodate this gap. The goal of this change is to create an appropriate pay for those with highly technical skills.</p> <p>Specific to the change requested now for review:</p> <ul style="list-style-type: none"> <li>• Salary scale adding two sets of skills (4T and 3T) to the eight existing sets</li> <li>• Six current roles fall into this need for change: <ul style="list-style-type: none"> <li>○ HR, Senior Accountant, IT, Data personnel, Quality Advocate</li> </ul> </li> </ul> <p>Next Steps:</p> <ul style="list-style-type: none"> <li>• Board approval</li> <li>• Update job level assigned to impacted roles</li> <li>• Implement increases</li> </ul> <p>The original benefits of the salary scale developed in 2018 still apply. However, most likely, with the passage of the minimum wage constitutional amendment, further adjustments to the scale will be needed. As a reminder, these are the benefits originally identified:</p> <ul style="list-style-type: none"> <li>• Eliminate the “level” concept and remove levels from job titles when possible</li> <li>• Create steps or grades that are smaller in increments, tied to education, training or experience, as well as performance.</li> <li>• Increases will be offered in two parts – doing your job and going above and beyond current job responsibilities.</li> <li>• Minimum starting salary at \$12 per hour.</li> <li>• Increases will be available quarterly, based on several factors, including: <ul style="list-style-type: none"> <li>○ Performance reviews</li> <li>○ Work accuracy</li> <li>○ Training completed and implemented</li> <li>○ Education related to position</li> <li>○ Quality of customer experience</li> </ul> </li> <li>• Discussions related to these increases will be initiated by employees, not by supervisors.</li> </ul>
<p><b>Financial Impact</b></p>	<p>Approximately \$25,000 annually. Prorated amount for 20/21 budget is available, 21/22 Budget estimate reflects this requested change.</p>

## Board Approval Item

<b>Recommendation</b>	Staff recommends approval of the updated Salary Scale
<b>Attachments or Handouts?</b>	2021 Proposed Salary Scale
<b>Executive Committee Recommendation</b>	Approval
<b>Board Decision</b>	

## Proposed Salary Scale

Degree Required	Skill Set					Salary Range	MIN	MID	MAX
	Task / Judgement	Independence / Expertise	Service / Initiative	Supervision	Agency Growth		Position Titles		
Bachelor's, Master's preferred	<b>Set 1</b>						\$69,659	\$82,139	\$94,619
	Designs, implements and evaluates effectiveness of processes. No direct involvement in task execution	Maintains a expertise of Florida law and rule governing grants managed	Develops strategies for successful implementation of programs	Works collaboratively with leadership team, developing them to work with limited supervision	Pursues understanding of changing industry standards and growth		COO		
	<b>Set 2</b>						\$54,954	\$64,938	\$74,922
	Evaluates effectiveness of processes. Limited involvement with task execution.	Gains expertise of Florida law and rule governing programs managed	Develops strategies for successful implementation of programs	Works independently and engages staff to work with limited supervision	Seeks growth opportunities for organization and nurtures community partnerships		Directors		
Bachelor's Degree	<b>Set 3T</b>						\$40,955	\$49,442	\$57,928
	Use independent thought in decision making on a regular basis	Expert technical skills in functional area	Contributes ideas for improvement and change of programs	Assist in the supervision of others	Develops Project Management, Implements continuous system advances		Data Tech Coor, Quality Advocate, Senior Finance Rep		
	<b>Set 3</b>						\$37,523	\$45,011	\$52,499
	Use independent thought in decision making on a regular basis	Gains understanding of Florida law and rule governing programs	Contributes ideas for improvement and change of programs	Assist in the supervision of others	Assists in Development of Project Management, Supports continuous system advances		Program Supr, Exec Asst, Child Dev Coor, Grants Coor, HR Coor		
	<b>Set 4T</b>						\$35,485	\$49,442	\$49,462
	Perform tasks without supervision	Experienced in technical skills in functional area	Coordinates implementation of programs and procedures	Assist in the supervision of tasks	Assists in Project Management, Identifies continuous system advances		Data Tech Spec, IT Tech		
	<b>Set 4</b>						\$33,446	\$40,435	\$47,424
	Perform tasks without supervision	Exercises independent thought and creativity	Coordinates implementation of programs and procedures	Assist in the supervision of tasks	Not developed in this set		Inclusion Coor, Quality Coor, Contract Coor, Fam Adv Lead, Site Supr, Compliance Coor		
Associate's Degree	<b>Set 5</b>						\$29,661	\$35,651	\$41,642
	Performs most tasks with limited supervision	Uses independent thought for deviation from guidelines	Occasional implementation of programs and procedures	Not developed in this set	Not developed in this set		Quality Spec, Inclusion Spec, Comp Spec, Facilities Spec, CP Spec, Purch Spec, Fin Spec		
	<b>Set 6</b>						\$27,310	\$32,802	\$38,293
	Performs many tasks independently	Rarely seeks management approval for deviation from guidelines	Assists with implementation of programs and procedures	Not developed in this set	Not developed in this set		Child Dev Spec, FS Spec Lead, High Risk Compliance Spec, Fam Adv Spec		
	<b>Set 7</b>						\$24,960	\$29,952	\$34,944
	Performs tasks using limited judgement in some circumstances	Often seeks management approval for deviation from guidelines	May troubleshoot implementation of new programs	Not developed in this set	Not developed in this set		Compliance and FS Spec		
HS Diploma	<b>Set 8</b>						\$22,880	\$27,373	\$31,866
	Performs tasks as assigned within prescribed guidelines	Always seeks management approval for deviation from guidelines	Maintains expected level of quality service	Not developed in this set	Not developed in this set				

### Title: Legislative Update

J

Background and Description

Florida Legislative Session ran from March 2<sup>nd</sup> to April 30<sup>th</sup>. The Legislature has set a special session to start on Monday, May 17<sup>th</sup> to complete negotiations with the Seminole Tribe on gambling in Florida.

	Bills Filed	Bills Passed Both Chambers	Governor Received	Pending in Governor's Office	Governor Has Not Received
Senate	1,062	118	18	1	99
House	2,034	157	15	0	142
Totals	3,096	275	34	1	241

ELCFV is excited to announce that the following bills have passed and been signed by the Governor:

- HB419/SB1282 Grall/Harrell – Early Learning and Early Grade Success – This is a substantial bill. It is 180 pages. A summary of the bill sections is attached. Basic areas within the bill are OEL Governance, Coalition Accountability, Gold Seal, Other Topics, Coordinated Screening and Assessment, and VPK Accountability.
- PCB ELE 21-01 HB7011/SB1898 - Aloupis/Rodriguez - Student Literacy - Committee Bill – This bill creates a partnership between Just Read Florida, OEL and the Lastinger Center (UF) to develop professional development opportunities for teachers, progress monitoring supports for vpk children, statewide literacy supports for K-3 students, parental supports, and kindergarten transition.

Several bills that we watched died at the end of session:

- HB3/SB1372 – Bartleman/Burgess - Home Book Delivery for Elementary Students – This bill provides for books to be delivered to homes of children in elementary school who have substantial reading deficiencies or are reading below grade level based on statewide, standardized assessments. Currently, that would be over 500K students statewide. This does not apply to the B-5 population.
- HB1287/SB252 - Diamond/Torres – Child Care Facilities – Car Alarms for transportation. This act is titled the “Child Safety Alarm Act” requiring vehicles to be equipped with a reliable alarm system.
- HB1083/SB1570 - Eskamani/Rodriguez – required additional reporting activities of agencies and non-profits identified as “quasi-public” entities.

## Board Information Item

	Federal legislation was signed into law by President Biden on Thursday, March 11, 2021. Known as the American Rescue Plan, it includes almost \$15 billion in expanded child care assistance and \$24 billion in a stabilization fund for eligible child care providers. Florida is beginning discussion of how best to utilize this funding to support and stabilize the child care industry.
<b>Fiscal Impact</b>	No immediate fiscal impact to coalitions
<b>Attachments or Handouts?</b>	PowerPoint Slides

Title: COVID-19 Updates

K

<p>Background and Description</p>	<p>The Coronavirus disease 2019 better known as COVID-19 is an infectious disease caused by severe acute respiratory syndrome coronavirus. It was first identified in December of 2019 in Wuhan, China and has spread globally, becoming a pandemic. It is contagious and there are currently no vaccines or specific antiviral treatments.</p> <p>COVID-19 pandemic impact continues into October. The Governor continued his Emergency Order through November 6th. At this point, the State is in Phase 3 of reopening.</p> <p>ELCFV Update is as follows:</p> <p>May 2021</p> <ul style="list-style-type: none"> <li>❖ Vaccinations are becoming common</li> <li>❖ Governor signed one more executive order on 4/29/21 for a 60-day extension, alerting in that order it will be his last. He also filed an executive order to go into effect 7/1/21 invalidating all remaining local emergency orders based on the COVID-19 Emergency enacted prior to 7/1/20.</li> <li>❖ ELCFV will begin returning to business as usual over the next few months with plans to open fully by August.</li> </ul> <p>March 2021</p> <ul style="list-style-type: none"> <li>❖ OEL has not yet offered any plans for how Florida will spend the \$635M CRRSA funds approved 12/30. It is believed that DOE and OEL will now identify how funds will be allocated.</li> <li>❖ The Governor filed an EO allowing K12 teachers to be vaccinated. Although POTUS included child care teachers in his EO, the Florida Governor did not. Individual areas are connecting with their CVS, Walmart and Publix stores to see what their local protocols will be and if child care teachers may be vaccinated. ELCFV staff will be reaching out soon.</li> <li>❖ Federal Legislature passed on Wednesday (3/10) Child Care Relief Funding plan as part of the larger CARES Act. Florida is scheduled to receive the following: <ul style="list-style-type: none"> <li>○ \$952,299,711 in Expanded Child Care Assistance</li> <li>○ 1,523,107,777 in Child Care Stabilization Funds</li> <li>○ Total of \$2,475,407,488</li> </ul> </li> </ul> <p>January 2021</p> <ul style="list-style-type: none"> <li>❖ Phase IV funding for about \$20M for all providers, with a simple application</li> </ul>
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## Board Information Item

- ❖ At year end, federal government approved additional \$600M for Florida in Consolidated Funding. Will have two years to spend the funding and most likely, Florida Legislature will appropriate the funds
- ❖ OEL is moving to “business as usual” with payment, no additional absences being paid for and no longer paying parent fees. Essential Workers program is sunseting by March 31, 2021

### October 2020

- ❖ May have a Phase IV of funding for about \$20M for all providers, with a simple application
- ❖ Book giveaway for families. Preliminary estimates include 53 families, 103 families, and 309 books including Mayor Henry from Daytona Beach.
- ❖ OEL released information about an 18-month VPK Progress Monitoring Pilot Program utilizing some CARES funding
- ❖ OEL has released Phase III of CARES funding, designed to help providers not included in other phases. ELCFV had very few providers included in this phase.

### August 2020

- ❖ OEL is planning another CARES Phase (III) of funding, designed to help providers not included in prior funding. This will be shared in the next two to three weeks
- ❖ Another round of supplies is being given to providers, including masks, some cleaning supplies, some materials from trainings and other materials for specific classrooms.
- ❖ OEL offered funding for CARES Phase I and Phase II for both contracted and non-contracted providers who were both open and closed as of April 30, 2020. ELCFV received a total just under \$2M. To date, staff have issued funds to 123 providers totaling \$1,252,300. Strategies are in place to reach out to non-contracted providers.

### June 2020

- ❖ OEL developed and rolled out a “rising kindergarten” program for school districts to implement. Funds totaling \$568,400 were available to ELCFV locally.
- ❖ OEL has offered funding and guidance for mini grants for providers for health & safety supplies, operating costs, and professional development training stipends for teachers. **For Flagler and Volusia, this totaled just over \$334,000. We paid the first round of mini grants on June 12<sup>th</sup>, totaling \$156,000 for 96 providers.**
- ❖ Parent co-payments are waived until further notice (as of April 1<sup>st</sup>). This is estimated to cost over \$20 million dollars through June 30, 2020. **This program is being reevaluated for continuation beyond 6/30/20.**
- ❖ New category of eligibility for families for 1<sup>st</sup> responders and essential health care workers. As of May 4<sup>th</sup> (may the 4<sup>th</sup> be with you!) we had over 200 children enrolled. Providers receive an additional \$500 bonus



## Board Information Item

	<p>per month for the first 8 children for 3 months. This is estimated to cost approximately \$44 million dollars statewide using CARES funding. <b>This has been extended through <u>7/31/20</u>.</b></p> <ul style="list-style-type: none"> <li>❖ All contracted child care programs for both school readiness and voluntary pre-kindergarten are being paid based on full enrollment, whether open or closed. This will continue for all providers for June and <b>is currently being reevaluated.</b></li> <li>❖ Staff have been working remotely since last week in March 2020. As of June 10<sup>th</sup>, we have about 10 staff working in the Daytona office. We have paused our plan to return to the office because of the spike in Volusia cases, along with the 30% increase in cases of pneumonia in across Florida. We will revisit this plan weekly.</li> <li>❖ Staff purchased \$22,000 worth of supplies have had three “drive by supply delivery days” for 78 programs.</li> </ul>
<b>Fiscal Impact</b>	<ul style="list-style-type: none"> <li>❖ OEL issued updated Notice of Awards for 2019-2020 that included additional CCDF dollars.</li> <li>❖ OEL issued Noticed of Awards for 2020-2021 that included spending authority for the CARES funds.</li> </ul>
<b>Attachments or Handouts?</b>	

**Title: EFS MOD Update**

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<p><b>Background and Description</b></p>	<p>EFS MOD is the statewide data system that is being developed by Office of Early Learning staff. The state has been unable to release a fully functional final phase (replacement of EFS Legacy “back office”) product to date:</p> <p>Brief timeline and description (Most recent to original dates):</p> <ul style="list-style-type: none"> <li>• May 2021 – <ul style="list-style-type: none"> <li>○ OEL rolled out developmental screening in EFS Mod as new functionality. It is not working correctly and does not function as originally intended. Several staff from several coalitions are working with OEL to encourage them to change the workflow.</li> <li>○ OEL has a new Deputy Director of IT. Staff believe this is a positive development.</li> <li>○ Ernst and Young’s EFS Mod Risk Assessment Executive Summary is attached. E&amp;Y has begun working with OEL staff to back fill foundational pieces of EFS Mod that are missing. Their priority is to build a data dictionary.</li> </ul> </li> <li>• March 2021 – <ul style="list-style-type: none"> <li>○ Dare I say... OEL is making slow and steady progress!</li> <li>○ OEL plans to contract with Ernst and Young to provide backbone support to stabilize system, including developing a data dictionary</li> <li>○ Will be creating the first coordinated roll out plan of a new feature (developmental screening activities within EFSSMod)</li> <li>○ The reimbursement transmittal report that is key between EFSSMod and coalition accounting systems is a top priority for OEL Mod staff to both stabilize and create functionality within EFSSMod to allow coalition staff to pull and download for ease of use</li> <li>○ Still needing LOTS of work...outstanding issues, just to name a few <ul style="list-style-type: none"> <li>▪ Registration fees</li> <li>▪ Standardization of views</li> <li>▪ Sorting and filtering options</li> <li>▪ Creating standards within modules that do not allow children to be enrolled in providers with no contracts or classrooms of that age</li> </ul> </li> </ul> </li> <li>• January 2021 – <ul style="list-style-type: none"> <li>○ Long awaited video trainings were released by OEL in November 2020 for SR 20 extended contracts that had to be completed by June 30, 2020. Also added the ability to process a contract amendment for 20-21 in November, for contracts with a start date of July 1, 2020.</li> <li>○ Added E-Verify document upload functionality, required by law, without contractual authority currently allowable.</li> <li>○ Continued fixes in EFSSMod such as correcting duplicate children displaying in VPK and holidays paid before children start in care and other anomalies</li> </ul> </li> </ul>
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## Board Information Item

	<ul style="list-style-type: none"> <li>○ Addressed prior period adjustment errors again, this effects ongoing efforts for reconciliation, changing individual reports and financial reports.</li> <li>• October 2020 –             <ul style="list-style-type: none"> <li>○ Continued enhancements for EFSSMod are made, some to fix basic functionality within the system, some to extend functionality to create a comprehensive working system. Some modifications are adding new functionality to the system based on updates to programs, such as VPK Flex (online VPK).</li> <li>○ ELCFV staff along with contracted temporary staff have been diligently working on reconciliation files and reports for providers. This process is well under way with Melanie (Finance) managing the project.</li> <li>○ I have attached a copy of the Executive Summary of the Ernst and Young Risk Assessment Report. AELC is asking for more detailed information.</li> </ul> </li> <li>• Registration Fees, contracts, child assessments and contracted slots continue to not function has designed in the system.</li> <li>• ELCFV has signed the addendums mentioned below. It includes a timeline for reconciliation that is 8 weeks after three temporary staff start to help with the work.</li> <li>• OEL recommending coalitions complete addendums for 2019/20 grant agreements that identify reconciliation completion dates. ELCFV and OEL have discussed. Based on conversation, OEL will work with ELCFV staff. OEL not asking ELCFV to sign addendums now. There is unspoken understanding that the reconciliations need to be completed prior to end of September to utilize 2019/20 dollars in paying child care programs.</li> <li>• June 2020 – OEL is increasing pressure to complete all reconciliation processes for all providers for at least 2018/19 fiscal year. ELCFV staff meeting with OEL to discuss. May have OEL attend board meeting to discuss options.</li> <li>• May 2020 (end of month) – registration fees – process includes so much manual processing that it is not functional as is. Found out that VPK contracts do work (and have since January) but SR contracts do not have functionality.</li> <li>• May 2020 (beginning of month) – repeated UAT – some success – rolled out registration fees with major manual processing and no ability to void or create adjustments of errors. Did not roll out 20-21 provider contracts. Did not add functionality to system for bonus payments that were rolled out with COVID-19 – requiring further manual processing and reconciling outside the statewide data system.</li> <li>• April 2020 – UAT for update to roll out registration fees, adjustments and 20-21 provider contracts. Testing failed, delaying roll out.</li> <li>• March 2020 (EOM) – Completed round 2 of adjustments and processed with April reimbursement.</li> <li>• March 2020 – Calculation errors remain, data cleanup call scheduled for March 16<sup>th</sup> for our Coalition. Draft grant amendment regarding 18/19 payment reconciliation and recoup efforts due to OEL by June 30, 2020.</li> <li>• January 2020 – OEL notified coalitions of continued delay in revenue confirmations, errors in reporting, delay in staging of clean up in calculation errors and modification of threshold of acceptable overpayment to providers.</li> </ul>
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## Board Information Item

- December 2019
  - Currently OEL is seeking federal approval to allow coalitions to not recoup overpayment to providers of less than \$1,500 for fiscal year 2018-2019.
  - OEL accelerated expectations for completion of reconciliation to allow for the finalization of annual revenue confirmations.
  - OEL began identifying specific children and providers impacted by calculation errors for coalitions to review. These errors are not always verifiable.
- November 2019
  - OEL identified calculation errors in provider payments made since inception of new data system.
  - OEL offered to provider temporary help with reconciliation processes. ELCFV has accepted this help. To date, staff have interviewed and chosen a candidate. Waiting on OEL to offer a start date of the temporary employee.
- Week of October 7<sup>th</sup> - User Acceptance Testing (UAT) on pending upgrades for VPK wrap care and part time/full time parent fee changes for school aged children.
- September 30<sup>th</sup> –
  - System delays and timeouts resume, delaying processing of provider payments. System issues still not fixed to dated.
  - New discovery of payment calculation issues involving most children receiving VPK Wrap services
- September 25<sup>th</sup> – 27<sup>th</sup> – Coalition driven meetings to identify reconciliation processes for 2018-19 and potential upgrades for efficiencies
- OEL continues to utilize a team of coalition staff who are actively involved to guide some decision making (Beth Freshour is a member of that team) as well as hosts weekly calls identifying progress/setbacks.
- Still pending –
  - Updates to payment module required as part of the quality initiatives new to statute, as well as match changes.
  - Payment adjustments – Feature allowing adjustments to previous payment errors. Providers are being encouraged to review actual VPK payments to date. Contract allows provider 60 days to identify payment discrepancy – over- or underpayment. It is very likely that ELCFV will offer an extension to this.
- June 2019 –
  - Provider Contracts - Updated to include statute/rule changes. Adding performance funding to standard contract.
- March 11, 2019 -
  - SR Attendance - Providers are entering actuals for July – April.
  - SR payment processing – Coalitions encouraged to process slowly as there are known data issues that could impact proper payment.
    - Using January estimates for April 22 payment.
    - Plan is to process actuals with May 22 payment.
  - Ongoing system and connectivity problems have delayed progress.
- March 5, 2019 – Provider profiles for 19/20 released. Providers entering information for Coalition review. First step of contracting.
- January 2019 - VPK payment processing released. Provider payments using “actuals” caught up as of February 22 payment.
- December 2018 - VPK attendance released.

## Board Information Item

	<ul style="list-style-type: none"> <li>• August 2018 – Provider contracts (VPK and SR) functionality released. Contract amendments and other contracts pending.</li> <li>• July 2018 to date – OEL and Coalitions have been working on data migration issues. OEL created and released the Super Merge Tool to Coalitions in September 2018.</li> <li>• July 2018 – Family and Provider Portals released with migrated data from EFS Legacy. 30 separate databases combined into one database. Major data migration issues were identified.</li> <li>• August 2016 - Provider profiles portal released – web-based module. This had some functionality issues initially and ELCFV assisted with resolution.</li> <li>• July 2015 – Parent Portal for School Readiness Waitlist released – functionality allowed parents to apply for school readiness and be added to the waitlist.</li> <li>• 2014 – Parent Portal for VPK applications released – web-based and not immediately fully functional for families.</li> <li>• April 2014 - Started development with July 2017 target release date for full EFS Legacy replacement</li> </ul> <p>In addition, there are still data migration issues being discovered, new releases are causing breaks in functioning modules, occasional performance issues and some data fields are not readily available to the Coalition to meet reporting needs, although data access is getting better.</p> <p>ELCFV staff pushes ideas up to project lead that would significantly impact the software functionality.</p>
<p><b>Fiscal Impact</b></p>	<ul style="list-style-type: none"> <li>○ Discussion with Auditors (James Moore) about inaccuracy of provider payments and what that potentially means for annual audit.</li> <li>○ Coalition communicating regularly with funders regarding data limitations (patience is running thin, funders need data)</li> <li>○ Inaccurate direct service costs are being posted – forecasting ability limited, within 60 days of year end, and final invoice must be posted to OEL 70 days after the end of fiscal year. This does not have coalitions or providers very much time to reconcile 10 or 11 months of SR payment records.</li> <li>○ Additional staff time is used on researching and processing activity – parent and provider sides</li> <li>○ Additional staff time is used on manual processing of payments</li> <li>○ Delay of processing invoices to Office of Early Learning, which delays processing of financials</li> </ul> <p>The Office of Early Learning is aware of the issues and AELC and coalition staff have offered many recommendations, such as:</p> <ul style="list-style-type: none"> <li>• Recruit additional qualified programmers</li> <li>• Enlist the help of the United States Digital Services Team to help solve migration issues.</li> <li>• Enlist the help of any qualified data clean up company to assist with outstanding migration issues.</li> <li>• Allow coalition staff with appropriate skills to assist in data clean up and code development.</li> </ul>

## Board Information Item





	<ul style="list-style-type: none"><li>• Convert OEL monitoring staff to support coalition functions temporarily to assist in time consuming activities.</li><li>• Provide or hire additional support with reporting expertise to create edit reports and to assist with data verification.</li><li>• Develop improved connectivity by communicating with internet service providers as well as Northwest Data Center for enhancements.</li></ul>
<b>Attachments or Handouts?</b>	<ul style="list-style-type: none"><li>• October 2020 – Executive Summary of EFS Risk Assessment 9-29-20</li><li>• May 2021 – EFS Mod Risk Assessment Executive Summary, January 2021 produced by Ernst and Young</li></ul>

## EFS Mod Risk Assessment Executive Summary January 2021

### Introduction and report objectives

The Office of Early Learning (OEL) is an office within the Florida Department of Education that oversees Florida's Voluntary Education Prekindergarten (VPK) and School Readiness (SR) Programs and Child Care Resource & Referral (CCR&R). OEL administers these programs through oversight of 30 Early Learning Coalitions (ELCs) and Redlands Christian Migrant Association (RCMA) that work with and oversee over 15,000 childcare providers for reimbursement of services based on child enrollment and attendance.

The SR program is the largest program OEL offers in terms of funding and is available to low-income families for early education and childcare assistance. The VPK program is a free educational program provided to 4-year-olds to prepare them for success in kindergarten and beyond. Both programs are offered by private child care providers, family child care homes, and public and nonpublic schools. CCR&R is a statewide network with current information about childcare options, helping families select quality care and providing referrals to other community resources.

			
30 ELCs & RCMA deliver comprehensive early learning services statewide*	\$1.15 Billion went to funding SR and VPK programs in 2018-2019*	174,319 children received VPK services in 2018-2019 from 6,452 providers*	208,746 children received school readiness services in 2018-2019 from 7,461 providers*

\*Numbers provided by the 2018-2019 Office of Early Learning Annual Report

Section 1002.82(2)(p), Florida Statutes, required OEL to 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. This single statewide information system, known as the Enhanced Field System Modernization Project (EFS Mod Project), was launched in September 2016.

This executive summary is intended to provide background on the EFS Mod Project, a summary of observations and themes identified based on a risk assessment performed by Ernst & Young, LLP (EY) in April 2020 of the EFS Mod Project, and a path forward to resolve technical and communication challenges identified in the assessment. The 2020 Legislature appropriated \$5.75 million for the remediation of findings. There is a commitment by DOE and OEL to continue necessary steps to resolve the EFS Mod challenges detailed in the assessment. This includes the competitive procurement of a third party to implement recommendations proposed in the assessment and the hiring of sufficient staff to provide ongoing support of this statewide system.



## **EFS Mod Risk Assessment Executive Summary January 2021**

### **Background of EFS Mod**

**System Launch** - Prior to the implementation of EFS Mod in 2015, the previous system – EFS Legacy - consisted of 35 separate databases which did not have a family or provider interface, creating highly manual processes and disparate information of families and providers. EFS Mod was designed to centralize these databases and included three new components with specific functionality and interfaces:

- **Family Portal** – Launched in 2015, allows families to apply for Florida’s School Readiness and VPK programs and to complete the redetermination process for their School Readiness eligibility once a child is enrolled in services. Families can upload documents supporting their eligibility for these programs and electronically sign their applications, allowing for the entire process to be completed online. Previously, parents had to visit early learning coalition offices in person. Local early learning coalitions offer onsite and telephone assistance to parents who need help completing the application process.
- **Provider Portal** – Introduced in 2016, allows providers to create and maintain a profile of their business that coalitions share with families who request childcare options. The following year, functionality was launched which allowed providers to use the Provider Portal to contract with early learning coalitions to become a School Readiness or VPK provider. Additional functionality was subsequently added to manage and submit attendance records and related payment files for reimbursement.
- **Coalition Services Portal** – Launched in parallel phases along with the Family Portal and Provider Portal deployments, this portal is the backbone of EFS Mod. This component is used by early learning coalition staff to process School Readiness eligibility, VPK applications and manage the School Readiness waiting list. Coalitions also use the Coalition Services Portal to execute contracts with providers, maintain provider listings for families and process attendance and reimbursement for School Readiness and VPK child enrollments.

**Data Migration** - In July 2018, OEL launched School Readiness (SR) eligibility and enrollment features and migrated data from the 35 EFS legacy databases into EFS Mod. Unfortunately, the data migration resulted in wide-spread data quality issues that caused inconsistent reporting after implementation and misstated values in financial reporting. OEL determined the best course of action was to work with Coalitions to correct the data errors. These efforts included a series of three scheduled data fixes to address both erroneous system data calculations and data input errors.

**Impact on Payments to SR Providers** - Given the issues related to the data migration, as well as missing functionality for inputting attendance into the system, OEL instructed Coalitions and RCMA in July 2018 to pay providers based on estimated versus actual attendance. The plan was to reconcile those estimates with actual attendance data once migrated records were corrected, and the attendance functionality was fully operational.



## **EFS Mod Risk Assessment Executive Summary January 2021**

To reconcile repayment data, Coalitions had to manually review all 2018-2019 transactions and apply a series of complex business processes outside of the EFS Mod system. Workarounds outside of the system required significant effort from Coalitions and the manual nature of the processes resulted in inconsistencies and payment variances where some providers were overpaid while others were underpaid.

OEL has focused much of their recent efforts on assisting Coalitions with the reconciliation of 2018-2019 SR provider payments. This has been complicated given the complexity of SR program requirements for payments. For example, Provider payments are based on multiple parameters, including: the child's attendance; care level (e.g., infant/toddler, preschool, etc.); full-time or part-time status; the provider's status (e.g., Gold Seal) and eligibility for differential payments (e.g., for child assessments, program assessment scores) and their SR reimbursement rate. In addition, it is essential that Coalitions verify, at least monthly, the accuracy of both their re-enrollment reports as well as their reimbursement rates as these are the sources for the calculation of SR payments in EFS Mod. The combination of historical data migration issues with Coalition data entry processes created or compounded a number of data quality issues to resolve in the maintenance and operations phase of EFS Mod.

**Additional Provisions Affecting SR Payments and EFS Mod** - In 2018, legislation was passed which included requirements for implementing a program assessment, child assessments and differential payment rates as well as reimbursement for provider registration fees. This meant that the new system would have two methods for calculating payments based on the fiscal year. Some elements of the 2019 payment changes were delayed due to 2018 corrections and data issue efforts.

**Change in OEL Leadership** – In May 2019, there was a change in the EFS Mod project manager and IT manager. In August 2019, there was a change in Executive Directors.

In August 2019, OEL leadership created an internal EFS Mod Risk Mitigation Team comprised of key staff. The purpose of the team was to focus work on specific areas to address the data migration and code/database performance issues and their impacts on the SR program at both the state and local levels. These areas include: System Functionality/Development Features, Data Validation, Provider Overpayments and Collections, State and Local Consequences and Communications/Training. The Risk Mitigation Team continues to meet frequently to verify progress and identify priorities and next steps.

The work related to data issues focuses on the deployment of Data Fixes specifically designed to address system-wide errors impacting attendance and repayment calculations stemming from the data migration. OEL instituted a "case management" approach to guide Coalitions through these processes. This work also continues.

There are some key environmental factors and constraints that have historically impacted and continue to impact the effective management of and ongoing improvements to the EFS Mod system. Given the size and reach of the application, the EFS Mod team did not always have adequate resources to implement some of the data and IT management practices originally planned to enhance the quality and

## **EFS Mod Risk Assessment Executive Summary January 2021**

sustainability of EFS Mod. Time and scheduling constraints have historically impacted the development and management of the EFS Mod project. Most recently, the COVID-19 Pandemic response and related program changes have required significant effort for OEL.

### **Background of Assessment performed by EY**

EY was engaged by OEL in January 2020 to perform a risk assessment of the EFS Mod project by:

- Assessing and evaluating the current state of the organizational, governance, and communication processes, as well as the data management, infrastructure, and testing procedures.
- Documenting findings, deficiencies, and recommendations, and alternative approaches or solutions for OEL to consider moving forward.

The scope of the assessment was EFS Mod development and management activities occurring between the 2019 change in leadership and April 2020. During EY's review of relevant documentation and processes, it was determined that specific, concentrated efforts on **data management** and **organizational change management (OCM)** were necessary.

### **Themes and feedback shared during EY's assessment**

As part of the assessment, EY leveraged online survey tools ThinkTank and PollEverywhere to conduct four online collaboration sessions and solicit anonymous feedback from over 90 participants, including Coalition Subject Matter Experts (SMEs), Executive Directors and Finance Directors, and Providers. The main themes identified are outlined below:

ELC Participants:

- The main concerns voiced by participants were data accuracy, incorrect data being shown on reports, and overall system performance issues.
- Respondents do not feel that their voices and inputs are always taken into consideration by the EFS Mod team. They feel there needs to be an increase in transparency and communication from OEL.
- There is very low confidence amongst participants regarding the quality, depth of included information, and relatability to real life scenarios of training provided for EFS Mod by OEL.
- The perception from ELC executive directors and finance directors is that providers are unhappy with the EFS Mod due to functionalities still in the process of being implemented, functionalities having bugs/issues, and providers having to perform the same task repeatedly (e.g. verifying attendance) due to system limitations.

## **EFS Mod Risk Assessment Executive Summary January 2021**

- Current issues with the system including data errors and issues/bugs should be fixed prior to new additions/functionalities being incorporated.
- There is very low confidence in the ability to use various capabilities of EFS Mod (e.g. reporting and document uploading) while it is still not fully functioning.
- According to the ELC participants, providers lack confidence in the system due to inconsistencies with data, the inability to reconcile FY18 and FY19 payments, and repeated system downtime.
- The ELC recommendations for OEL to implement were to share more details on issues relating to the system, indicating that communications should be concise, easy to understand, and timely.
- Understanding that training is a main component of the system success, ELC participants indicated a need for department specific training, relevant short videos, and a repository of common errors to be shared.
- While the system is running faster than a year ago and eligibility module has improved in functionality, there is system downtime and grievances raised by Families to the ELC.

### **Provider Participants:**

- The questions within the portal are not always clear and there is no information readily available to clarify questions or comments.
- System inefficiencies such as repeated system downtime and nonfunctioning functionalities are creating a heavier burden on individuals regarding time spent on administrative tasks.
- Providers feel that VPK functionality within the system is functioning much better overall.
- Providers indicated the inability to utilize key functionality as intended has created a negative impact on workday efficiency.

## **Key observations and recommendations from EY's EFS Mod Risk Assessment**

### **Risk Management**

The Risk Management component of EY's assessment examined the OEL's risk management processes for conducting risk management planning, identification, analysis, response planning, and monitoring and control of the project to determine whether they were adequate for the EFS Mod project.

### **Observations**

- Lack of complete documentation of a risk mitigation plan, which would include a risk management strategy, risk evaluation and scoring, issue management and resolution.

## **EFS Mod Risk Assessment Executive Summary January 2021**

### **Recommendations**

- Update and periodically test the Disaster recovery/business continuity plan for EFS Mod given the priority of the system to OEL's core operations.
- Enhance the secure SDLC by formally involving the ISM during code reviews and establishing formal tollgates and periodic validation processes to monitor security compliance.

### **Decision Framework**

The Decision Framework component of EY's assessment focused on the governance structure and decision framework used for the project.

### **Observations**

- There were multiple unofficial channels for gathering input from stakeholders including, but not limited to, weekly coalition workgroups, support tickets, emails, calls, and webinar questions. The lack of clearly defined and documented escalation paths created duplicative efforts due to issues being reported multiple times through multiple channels and requiring multiple tickets to be open. This caused frustration for Providers, Coalitions, and OEL.

### **Recommendations**

- Define, document, and enforce escalation paths for risks, issues, and decisions.
- Increase participation from coalitions and providers in the decision-making process related to system functionality and development.

### **Organizational change management and communication management**

This component of EY's assessment reviewed activities to address the impact of transitioning from the current state to the future state to adequately prepare for upcoming changes and communication processes and activities.

### **Observations**

- Due to staffing limitations, key organizational change management activities – such as communicating system changes effectively, providing critical training materials, and having a formal process for disseminating information – were not being delivered optimally.

### **Recommendations**

- Develop a strategic communication plan outlining the process for communication and distribution to target stakeholders

## **EFS Mod Risk Assessment Executive Summary January 2021**

### **Data and Technology Management**

This component of EY's assessment explored data management policies, practices and processes along with the related technology and infrastructure components of the EFS Mod system. This includes data quality, testing and validation and operations and maintenance procedures. The report noted many technical and process observations and recommendations that are exempt from Chapter 119, FS.

### **Path forward**

EFS Mod is currently in a mode of maintenance, operations and enhancements. EY has provided several recommendations to be considered in the areas outlined above. As previously stated, there is a commitment by DOE and OEL to continue the enhancement of the EFS Mod system. This includes the competitive procurement of a third party to implement recommendations proposed in the risk assessment and the hiring of sufficient staff to support this statewide system.

## Board Information Item

### Title: Provider Reimbursement Rates Update

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<b>Background and Description</b>	<p>The Board voted in March to realign provider reimbursement rates consistent with ELCFV's history of Flagler and Volusia Counties having the same rate structure as well as family homes and center-based care having the same rate structure.</p> <p>Staff submitted a Coalition Plan update to OEL shortly after the board meeting in March 2021 with the hopes of a May 1, 2021 implementation date.</p> <p>OEL contacted staff in late April with questions, which were promptly answered. To date, we wait to hear whether OEL will approve the coalition's request.</p> <p>At this point, the Coalition will not be able to implement the change in rates effective May 1, 2021. Best hope will be June 1, 2021 for this fiscal year. Otherwise, the expectation is that updated rates will be approved for July 1, 2021.</p> <p>Staff have been hesitant to push out 2021-2022 contracts for providers with the old rate structure. If (hopefully when) new rates are approved, all contracts must be updated. This compresses the time staff and providers have to complete the contracting process.</p>
<b>Fiscal Impact</b>	<p>None, informational only</p>
<b>Attachments or Handouts?</b>	<p>None, offered below</p>

Scenario	Period Total	%change	Increased Cost
<b>Current Total</b>	\$ 1,881,252.32	0	\$ -
<b>Max County Total</b>	\$ 2,099,102.36	11.58%	\$ 217,850.04
<b>Best Case Total</b>	\$ 2,103,562.82	11.82%	\$ 222,310.50
<b>Current Total with High Private Rates</b>	\$ 1,914,741.16	1.78%	\$ 33,488.84
<b>Max County Total with High Private Rate</b>	\$ 2,286,014.88	21.52%	\$ 404,762.56
<b>Best Case Total with High Private Rate</b>	\$ 2,298,874.86	22.20%	\$ 417,622.54

## COMMITTEE REPORTS – May 2021

## ITEM N

COMMITTEE	LAST MEETING	NEXT MEETING	BRIEF SUMMARY/ACTION ITEMS
<b>Family Engagement</b>	2/11/2021	5/20/2021	<ul style="list-style-type: none"> <li>Created a 3T's library for partners to share with their families/community</li> <li>3T's Material dropped to Easter Seal and Head Start</li> <li>Promote 3T's internally as well as through the tb5 app.</li> <li>MFCS will look at distributing material via weekly in-home visits with families.</li> </ul>
<b>Finance</b>	04/21/21	07/27/21 (Quarterly)	<ul style="list-style-type: none"> <li>At the 04/21 meeting; reviewed\discussed:               <ul style="list-style-type: none"> <li>Draft Financials for Feb 21</li> <li>20/21 V05 Budget Revision Draft</li> <li>21/22 V01 Budget Draft</li> <li>Status of the 18/19 Reconciliation</li> <li>Monitoring Summary</li> </ul> </li> </ul>
<b>Fundraising</b>	5/6/21	6/8/21	<ul style="list-style-type: none"> <li><b>Our 8<sup>th</sup> Annual Duck Race was a HUGE success!</b></li> <li>Over \$19,000 was raised! This is our most financially successful year yet.</li> <li>JB's duck even won 3<sup>rd</sup> Place! 😊</li> <li>Feedback about the new location was wonderful. We are excited to start planning for next year.</li> <li>Thank you to <b>Board Members JB Birney, Pat Patterson, John Endara, Bev Johnson, Carol Court and Piros Pazaurek</b> for your contributions to this event. We couldn't do it without you!</li> <li>Congratulations to <b>Board Member Bev Johnson</b> and Easter Seals on your Relay Race and Duck Decorating accomplishments!</li> </ul>
<b>Legislative</b>	11/9/20	As Needed	<ul style="list-style-type: none"> <li>DJ participated in several legislative meetings throughout the legislative session. The Association was instrumental in advocating for the passage of HB419/SB1282 Early Learning and Early Grade Success.</li> <li>The legislative committee and especially Pat Patterson have been invaluable throughout the year and session.</li> <li>Next year, legislative session starts in January!</li> </ul>
<b>Quality</b>	5/6/21	6/3/21	<ul style="list-style-type: none"> <li>177 Tier 1 Desk Reviews complete for SR programs. 76 programs will have Tier 2 (on site) monitoring. 24 VPK programs monitored on site, 57 to be completed.</li> <li>CLASS assessment continues. 106 classrooms in 41 programs were assessed in March and April. YTD 87 programs/246 classrooms assessed. Scores are trending up. 90% of providers assessed maintained or increase their score.</li> <li>Spring Literacy books were distributed to classrooms. Summer Literacy is next, 24 providers signed up to read <u>Our Skin</u> and/or <u>Baby Goes to Market</u>.</li> </ul>

COMMITTEE	LAST MEETING	NEXT MEETING	BRIEF SUMMARY/ACTION ITEMS
<b>Review Hearing</b>		As Needed	<ul style="list-style-type: none"> <li>• Current Members: Dmitriy Shevchenko – Chair, Cathy Twyman, Kristen Perry, Bev Johnson, Sandra Emery</li> <li>• More members will be needed.</li> </ul>



## CEO Report – May 2021

Item O

### PEOPLE

Recruit, hire, and retain excellent people (employees and board members)

- Hired an inclusion staff member, she worked a couple of hours and left 😞

### SERVICES

Increase access to quality services and ensure all children receive targeted support.

- DJ participating in OEL workgroup for Time and Attendance. This seems to be related to (1) Exempt staff (2) Non-state Holidays (3) coalitions do not open for families on Fridays
- DJ along with a few other staff helped evaluate several software databases options for Flagler Cares that will become a community wide referral system

### SYSTEMS & PROCESSES

Efficient and effective continuous system advancements

- Continue a review of all procedures with the hopes to update and consolidate.
- Rules going before State Board of Education for approval in May.
- Implementing new support software to compliment EFSMod, Webauthor.

### FUNDING

Cultivate sustainable funding

- Awarded funding for two United Way grant applications, one for Match and one for Home Delivery of a Book Distribution Program (currently, Dolly Parton Imagination Library)
- City of Deltona review committee will recommend ELCFV be funded at \$13,000 for match.
- 8<sup>th</sup> Annual Duck Race – BIG success! JB won 3<sup>rd</sup> Place!!!

### COMMUNITY IMPACT

Raise the quality of life in the community

- Included on county specific workgroups for HB945 implementation. DCF and MEs required to improve outcomes for children's mental health services. This is a yearlong commitment that I've off to Kim Kania.
- Included on workgroup for Healthy Start's 5-year Service Delivery Plan work that Kim Kania is handling.
- DJ invited to a steering committee for Volusia County for virtual meetings leading up to an Affordable Housing Summit
- Met with House and Senate staff and members regarding early learning concerns, was able to get the bills across the finish line! HB419/SB1282 passed and has been signed by the Governor.
- Participated in collaborative meetings as a member of Rotary Club of Daytona Beach, thrive by 5, One Voice for Volusia, Community Alliance, Affordable Housing Advisory Committee, Fetal and Infant Mortality Review, Flagler Cares and The House Next Door board meetings

**Title: Provider Spotlight**

**P**

<p><b>Background and Description</b></p>	<p>The Board identified supporting provider quality as a two-year strategic direction during the October 2017 annual meeting. Since that time, many tactics have been developed to support this direction.</p> <p>In July of 2018, House Bill 1091 became law, implementing a tiered reimbursement plan for school readiness providers. This required providers to be assessed utilizing the CLASS tool and scored into one of five tiers. Providers scoring as a tier 5 provider receive additional reimbursement per child and have access to different supports by ELCFV.</p> <p>Staff will also continue to support the <b>Board's</b> goal by offering:</p> <ul style="list-style-type: none"> <li>• Facebook spotlights of childcare programs</li> <li>• Facebook spotlights of childcare staff – teachers in the classroom</li> <li>• Provider spotlights for the board</li> <li>• Provider spotlights notebook in the lobby for parents to peruse.</li> </ul>
<p><b>Fiscal Impact</b></p>	<p>None</p>
<p><b>Attachments or Handouts?</b></p>	<p>Provider Spotlight for <b>Imagination Station Too</b> in <b>Daytona Beach</b>.</p>

# IMAGINATION STATION TOO, INC.



**386-255-3755**

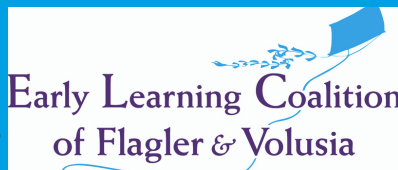
**528 N. Peninsula Drive**

**Daytona Beach, FL 32118**

[imaginationstationmontessori.com](http://imaginationstationmontessori.com)

## **MISSION STATEMENT**

Imagination Station Montessori is a place where children learn and grow together through creative activities and educational programs carefully guided by a warm and caring teaching staff. Our objective is to teach children as you would at home with patience, love, understanding, and guidance. We are not only concerned with their educational achievements, but also their social development and awareness of the world around them.



# STAFF:

Director/Owner  
Kim Vukelja, B.A.,  
Administrator's Credential

Assistant Director/Lead Teacher  
Ivette Rodriguez, C.D.A, Director  
Credential



Montessori Directress/Lead Teachers  
Denise Mueller, A.A., C.D.A., A.M.S. Certification  
Jennifer Donnelly, C.D.A., Montessori Training  
Sarah Ramsaran, C.D.A., A.M.S. Certification

Lead Teacher  
Marjorie Jackson, C.D.A.  
Amanda Clow, C.D.A.  
Shaquana Butler, B.A., C.D.A.  
Sandra del Toro Torres, B.A., C.D.A.  
Janice Logue, A.A., C.D.A.  
Catherine Clow, C.D.A.

Substitutes\Coach  
Ann Telesh, yoga instructor  
Jake Vukelja, B.A. English

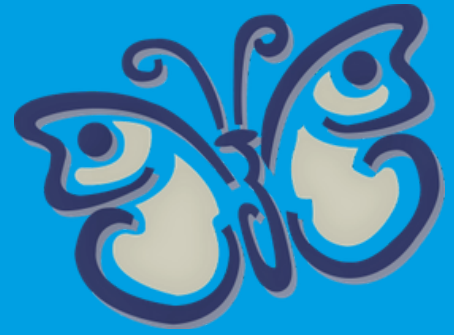
Teacher Assistant  
Nina Biglia, B.A. business  
Ledian Paloka, M.A. languages  
Brianna Liebl  
Carrie Jalas



**SR Contracted  
for  
37 Years**

**VPK Contracted  
for  
15 Years**

# Rates:



1 Year Olds

\$40 Daily

2 Year Olds

\$38 Daily

3-5 Year Olds

\$36 Daily

School Age/PreK- Kindergarten Only

\$36 Daily

Step Up for Students Scholarship Program

\$10 Daily

Provider Ratios

One's 1:5

Two's 1:9

Preschool 1:11

VPK 1:10

## Current Enrollment

School Readiness: 56





Using  
TEACHING STRATEGIES  
GOLD for  
CHILD ASSESSMENT



GOLD SEAL  
ACCREDITATION



**CLASS COMPOSITE SCORE**  
**6.30**