



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

Finance Committee Agenda

Tuesday, October 6, 2020 * 1:00 pm

Virtual Teams Meeting

Welcome		
Public Input		
Regular Business		
A	Agenda	K Perry
B	Minutes from 7.27.20	
Reports/Discussion Topics		
C	Financial Reporting – August 2020	M Barclay
D	20/21 Budget Update	
E	18/19 Reconciliation Update	
F	Monitoring Summary Update	
Next Steps		
G	Unrestricted Dollars Update – meeting with JMCo 08/03/20	K Perry
H	Next Quarterly Meeting – January/April/July/October	
I	Future Topics	
Member Comments/Announcements & Adjournment		

This committee provides financial oversight for the organization. Tasks include budgeting & financial planning, financial reporting and the creation and monitoring of internal controls and accountability policies. They might also report to the Board and/or Executive Committee the financial condition of the organization. This Committee shall recommend the frequency of selection and selection of an independent auditor, shall review the independent auditor's report and oversee any corrective actions deemed necessary as a result of any audit review.

Meeting: **ELCFV Finance Committee**

Date: Monday, July 27, 2020 * 2:00 pm

Location: Microsoft Teams Meeting

Present: Kristen Perry, Tom Cox, Paul Schandel, Christine Sikora, Rebecca DeLorenzo, Donald O'Brien

Excused: Bob Snyder

ELCFV Staff: Heather DiRenzo, Lisa Brantley, Melanie Barclay, DJ Lebo, Laura Gimbert

Guests: None

<i>Agenda Item</i>	<i>Summary/Discussion</i>	<i>Action/Follow-Up</i>
Welcome	The meeting was called to order at 2:00 pm by the Committee Chair.	
Public Input	None	
Regular Business	Today's meeting Agenda and Minutes for 04/29/20 were accepted.	
Reports / Discussion Topics	<p><u>Financial Status – May 2020</u></p> <p><i>School Readiness:</i></p> <ul style="list-style-type: none"> • Administrative budget at 4.0% (cap at 5%). • Provider Services and Eligibility – 4.3% (cap at 14%) • Quality – 7.8% (must be at least 4%) • We are spending 83.9% budget for Direct Services (minimum is 78%). <p><i>VPK:</i></p> <ul style="list-style-type: none"> • Administrative expenses at 3.6% (cap is 4%). <p><u>Financial Reporting – May 2020</u> – Admin budgets for both programs are expected to maximize as the awards are closed out with fiscal year end.</p> <p><u>Budget Updates</u> The 20/21 budget is pending revisions as OEL has not issued all Notice of Awards (NOA).</p> <p>The additional CARES funding provided to Coalitions to help providers remain open for business has also resulted in new NOA's in 19/20, while 19/20 is closed we will update the 19/20 budget to support the funding update.</p> <p>Committee Member requested update on Fundraising and if COVID-19 has affected our fundraising efforts. ELC did postpone the Annual Duck Race to September 12th (originally scheduled in April 2020). While sponsorships are down for the event, we remain active in selling tickets. The committee is meeting soon to discuss considering alternatives for the event, such as, a live event and how to adjust the raffles.</p>	<p>Pending Revisions for budget – ELC Staff recommend sending the revised budget via email to Finance Committee for their review prior to the next Board meeting.</p>

<i>Agenda Item</i>	<i>Summary/Discussion</i>	<i>Action/Follow-Up</i>
	<p><u>18/19 Reconciliation Update</u> The 18/19 payment reconciliation is back on track. ELC is working directly with OEL. OEL agreed to support x3 temporary staff to assist in the reconciliation process. ELC is researching temp agencies and candidates, likely x3 temporary staff – 40 hours a week – up to 8 weeks. Goal to reconcile July 2018 – June 2020.</p> <p><u>Monitoring Summary Update</u> – The Financial Services Director provided an update of monitoring status.</p>	
Quarterly Meeting Schedule	The next quarterly meeting will be held in October 2020. (Jan/Apr/July/Oct).	Staff will send a poll to determine a date for October.
Future Topics	To be determined.	
Comments	Meeting adjourned at 2:40pm.	

JULY 2020 Finance Committee Minutes Approved:

Kristen Perry, Committee Chair & Board Treasurer
Early Learning Coalition of Flagler & Volusia

Date

Finance Committee Review

Title: Draft Financials August 2020

Background and Description	Financial and Operational Reports for review as of August 31, 2020.
Financial Statements Attached	<ul style="list-style-type: none"> a) Fiscal Year 2020-21 Statement of Financial Position as of 08/31/2020 b) Fiscal Year 2020-21 Year to Date Agency Wide Projection as of 08/31/2020 c) Fiscal Year 2020-21 School Readiness Children Served as of 08/31/2020
Analysis	<p>School Readiness</p> <ul style="list-style-type: none"> • Currently the Coalition is spending 88.4% 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"> ○ In relation to the budget, direct services show 172%, this is due to timing and pending the revised V02 budget updates. ○ Due to statewide software delays, reconciliation of provider payments is still active and expected to last beyond June 30, 2020 for fiscal year 2018-19 payments. The statewide system is not yet completely functional, continuing to require duplicative work. • As of August 31st, 110 children with prescreened applications were waiting to be placed. The average length of time a family is waiting for services is less than one month. • Our administrative expenses are at 3.1%. The maximum cap is 5%. We expect this will be maximized as we proceed in the fiscal year. <p>Voluntary Pre-Kindergarten</p> <ul style="list-style-type: none"> • We are at 14% of our direct service budget, this is due to timing and pending the revised V02 budget updates as well as the timing, most programs began as of 08/31/2020. • Our administrative expenses are at 16.9% The administrative cap for VPK is 4%. This is due to timing and pending the revised V02 budget updates. It generally appears skewed in the first few months of the fiscal year.
Further Action Needed?	<p>Coalition staff continue to release reconciliation reports for use by staff and providers in reconciliation of payments from July 2018 to date. OEL is funding temporary staff for approximately nine weeks to help with the reconciliation process. More information to follow with reconciliation update.</p> <p>Coalition Staff continue to meet directly with OEL for reconciliation planning and support.</p>

The Early Learning Coalition of Flagler and Volusia Counties, Inc.
Statement of Financial Position
As of August 31, 2020 and 2019
Draft

	<u>8/31/2020</u>	<u>8/31/2019</u>
Assets		
Current Assets		
Cash	2,786,039	2,201,598
Total Cash	<u>2,786,039</u>	<u>2,201,598</u>
Accounts Receivable	2,681,850	2,913,330
Other Current Assets		
Utility Deposits	550	550
Prepaid Expenses	86,587	104,343
Provider Prepayments	45,706	116,704
Total Other Current Assets	<u>132,843</u>	<u>221,597</u>
Total Current Assets	5,600,732	5,336,525
Fixed Assets		
Company Vehicle	13,880	13,880
Computer Equipment	107,923	103,923
Office Equipment	112,261	112,261
Building Improvements	70,202	70,202
Accumulated Depreciation	(248,249)	(230,211)
Net Depreciable Assets	<u>56,017</u>	<u>70,055</u>
Total Assets	<u>5,656,749</u>	<u>\$ 5,406,581</u>
Liabilities & Net Assets		
Current Liabilities		
Accounts Payable	2,571,787	2,119,432
Other Current Liabilities		
Payroll, Taxes & Benefits Payable	103,606	85,793
Advances SR	2,175,000	1,425,000
VPPRV Prepayment Deferred Revenue - ELC	975,000	1,035,000
VPPRP Prepayment Deferred Revenue - Providers	160,514	422,607
Deferred Revenue & Contributions - Match	35,478	58,531
Deferred Revenue & Contributions - Other	732	722
	<u>3,450,330</u>	<u>3,027,652</u>
Total Liabilities	6,022,117	5,147,084
Net Assets		
Local Funds (Non OEL)		
Beginning of the Year	282,706	256,973
YTD Activity	50,773	2,266
Ending Balance	<u>333,479</u>	<u>259,239</u>
Operating Funds (OEL)		
Beginning of the Year	(1,469,873)	-
YTD Activity	771,026	258
Ending Balance	<u>(698,847)</u>	<u>258</u>
Total Combined Net Assets	<u>(365,368)</u>	<u>259,497</u>
Total Liabilities and Net Assets	<u>5,656,749</u>	<u>\$ 5,406,581</u>

YTD Expenditures %	
Administration not to exceed 5% of Budget	3.1%
Provider Services and Eligibility not to exceed 14%	3.5%
Quality must be at least 4% of Base Allocation	5.0%
Direct Services minimum expenditures 78%	88.4%
Total SR %	100.0%
VPK Administration not to exceed 4%	16.9%

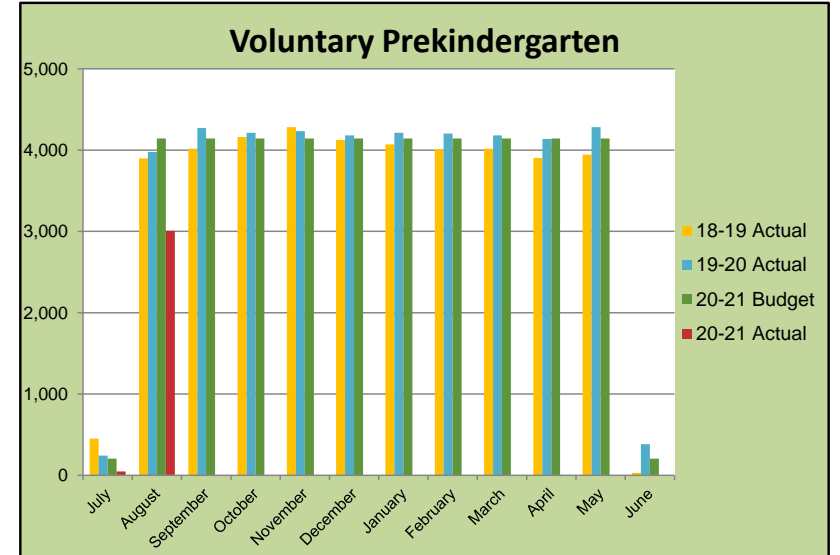
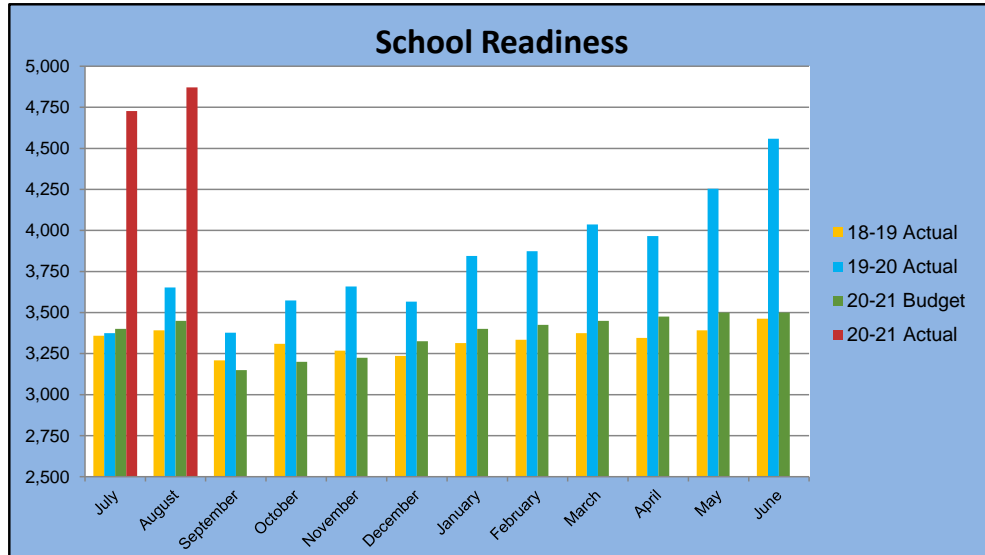
The Early Learning Coalition of Flagler and Volusia Counties, Inc.
Statement of Activities by Fund - YTD
for the Two Months Ended August 31, 2020
DRAFT

	School Readiness & PDG			VPK & VPKOAMI			All Other			Total		
	YTD Actual	YTD Budget (V01)	% of Budget	YTD Actual	YTD Budget (V01)	% of Budget	YTD Actual	YTD Budget (V01)	% of Budget	YTD Actual	YTD Budget (V01)	% of Budget
Support & Revenues												
State of Florida	6,875,676	2,753,676	250%	296,164	1,809,765	16%	0	31,966	0%	7,171,840	4,595,407	156%
Childcare Match & Local Grants	0	73,333	0%	0	0	N/A	31,729	1,167	2719%	31,729	74,500	43%
Other Grants	0	0	N/A	0	0	N/A	62,152	583	10661%	62,152	583	10661%
Contributions	0	0	N/A	0	0	N/A	8,114	19,083	43%	8,114	19,083	43%
Contributions In-Kind	0	0	N/A	0	0	N/A	0	3,333	0%	0	3,333	0%
Earned Interest	0	0	N/A	0	0	N/A	1,064	750	142%	1,064	750	142%
Miscellaneous Income	0	0	N/A	0	0	N/A	600	1,667	36%	600	1,667	36%
Total Support & Revenues	6,875,676	2,827,009	243%	296,164	1,809,765	16%	103,659	58,549	177%	7,275,499	4,695,323	155%
Expenses												
Direct Expenses												
Direct Expenses	3,977,421	2,310,360	172%	246,029	1,735,774	14%	5,000	14,833	34%	4,228,450	4,060,967	104%
Total Direct Expenses	3,977,421	2,310,360	172%	246,029	1,735,774	14%	5,000	14,833	N/A	4,228,450	4,060,967	104%
Employee Compensation												
Salaries	259,242	289,859	89%	30,560	43,450	70%	10,559	11,463	92%	300,361	344,772	87%
Taxes	19,286	23,895	81%	2,288	3,547	65%	894	932	96%	22,468	28,374	79%
401K	6,795	9,050	75%	855	1,293	66%	0	0	N/A	7,650	10,343	74%
Other Benefits	38,468	47,034	82%	4,478	7,032	64%	0	2,193	0%	42,946	56,259	76%
Total Employee Compensation	323,791	369,838	88%	38,181	55,322	69%	11,453	14,588	79%	373,425	439,748	85%
Other Expenses												
Communications	7,140	9,167	78%	888	833	107%	0	0	N/A	8,028	10,000	80%
Depreciation	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
Insurance	3,352	3,573	94%	391	511	77%	0	0	N/A	3,743	4,084	92%
Local Activities	0	0	N/A	0	0	N/A	0	750	0%	0	750	0%
Occupancy	52,777	49,542	107%	6,483	7,111	91%	0	208	0%	59,260	56,861	104%
Other Expenses	17,645	22,183	80%	2,042	1,055	194%	4,204	5,400	78%	23,891	28,638	83%
Postage, Freight, & Delivery	181	354	51%	21	259	8%	0	100	0%	202	713	28%
Professional Services	14,888	16,014	93%	749	4,701	16%	209	833	25%	15,846	21,548	74%
Quality	1,695,026	28,208	6009%	494	833	59%	31,962	21,250	150%	1,727,482	50,291	3435%
Rentals	2,181	4,300	51%	271	667	41%	0	0	N/A	2,452	4,967	49%
Supplies	1,203	2,408	50%	142	338	42%	0	29	0%	1,345	2,775	48%
Tangible Personal Property	8,232	3,083	267%	959	1,083	89%	0	0	N/A	9,191	4,166	221%
Travel	293	7,979	4%	31	1,278	2%	59	558	11%	383	9,815	4%
Total Other Expenses	1,802,918	146,811	1228%	12,471	18,669	67%	36,434	29,128	125%	1,851,823	194,608	952%
Total Expenses	6,104,130	2,827,009	216%	296,681	1,809,765	16%	52,887	58,549	90%	6,453,698	4,695,323	137%
Change in Net Assets	771,546	0		(517)	0		50,772	0		821,801	0	

**The Early Learning Coalition of Flagler and Volusia Counties, Inc.
Children Served - As of August 20**

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		-	-			-
October	3,310	3,573	3,200		-	-			-
November	3,268	3,658	3,225		-	-			-
December	3,236	3,566	3,325		-	-			-
January	3,314	3,845	3,400		-	-			-
February	3,334	3,874	3,425		-	-			-
March	3,374	4,037	3,450		-	-			-
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	
October	4,159	4,212	4,142	
November	4,282	4,233	4,142	
December	4,125	4,181	4,142	
January	4,070	4,212	4,142	
February	4,008	4,205	4,142	
March	4,019	4,182	4,142	
April	3,903	4,138	4,142	
May	3,946	4,282	4,142	
June	30	381	205	



Version	Date Board Approved	Reason change was needed and Related Effect	Increase (Decrease)	GL	Account Title Group	Department Impacted
V02		DEL NOA Revised 9/3/20				
		SR				
		Revised NOA 9/3/20 - CARES	1,874,378.00	4001	Contracts, Grants, & Other Fin. Assist.-State and Federal	N/A
		Increased award from amount budgeted	1,405,697.00	6501	Direct Services	N/A
		Increased award from amount budgeted	468,681.00	Various	Various Expense GLs	CP/Cost Pool
		Revised NOA 9/3/20 - SR	1,038,753.00	4001	Contracts, Grants, & Other Fin. Assist.-State and Federal	N/A
		Increased award from amount budgeted	988,511.00	6501	Direct Services	N/A
		Increased award from amount budgeted	23,723.00	Various	Various Expense GLs	CP/Cost Pool
		Professional Services - Information Technology Decrease for Office 365 Upgrade	(5,225.00)	6005	Professional Services - Information Technology	Exec
		Application Software and Licenses and Support Increase for Office 365 Upgrade	5,125.00	7605	Application Software and Licenses and Support	Exec
		Increase Professional Svc - Temporary Employment for RCN project <i>*Expected NOA revision for \$30k from OEL</i>	42,000.00	6020	Professional Services - Temporary Employment	FIN
		Decrease in Rental expense due to decrease in copiers/postage machine leases	(12,675.00)	7101	Rentals - Office Equipment	FIN
		Net Decrease in Insurance (increase for cyber and auto, decrease in other insurances as part of annual renewal)	(2,706.00)	7251-7275	Various Insurance GLs	CP/Cost Pool
		QI increase need for local travel dollars due to need for pre visits and reduced travel savings from shared travel due to COVID and related changes. Qis Local travel costs estimate is increased over PY by 30%	15,000.00	7501	Travel - In-State - Travel	QI
			(3,000.00)	7505	Travel - Out of State - Travel	QI
			(9,000.00)	7510	Travel - Local	QI
			(3,000.00)	7405	Training materials and space	QI
		VPK				
		Revised NOA 9/3/20	(76,706.00)	4001	Contracts, Grants, & Other Fin. Assist.-State and Federal	N/A
		Decreased award from amount budgeted	(74,194.00)	Various	Direct Services & Other Various GLs	CP/Cost Pool
		Decrease in Rental expense due to decrease in copiers/postage machine leases	(2,125.00)	7101	Rentals - Office Equipment	FIN
		Net Decrease in Insurance (increase for cyber and auto, decrease in other insurances as part of annual renewal)	(387.00)	7251-7275	Various Insurance GLs	FIN
		PDG				
		New Funding on Revised NOA 9/3/20 (not included in previous budget)	133,196.00	4001	Contracts, Grants, & Other Fin. Assist.-State and Federal	QI
		Various changes to planned spending due to allowable allocations for PDG	133,196.00	Various	Various Expense GLs	QI
		VPKOAMI NOA Received				
		Increased award from amount budgeted	5,308.00	4001	Contracts, Grants, & Other Fin. Assist.-State and Federal	N/A
		Various changes to planned spending due to allowable allocations between Outreach and Monitoring	5,308.00	Various	Various Expense GLs	CP/Cost Pool
		HMG - Award more than originally budgeted				
		Contract was slightly more than originally budgeted/planned	6,015.00	4001	Contracts, Grants, & Other Fin. Assist.-State and Federal	CP/Cost Pool
		Net Increase in Salaries and related accounts	69.00	Various	Salaries and related accounts	CP/Cost Pool
		Decrease in planned spending	(3,550.00)	6030	Professional Services - Repairs and Maintenance	CP/Cost Pool
		Increase in planned spending	1,423.00	7201	Communications	CP/Cost Pool
		Increase in planned spending	4,750.00	7301	Equipment equal to or > \$1,000	CP/Cost Pool
		Increase in planned spending	5,573.00	7410	Consumer Education and Outreach Materials	CP/Cost Pool
		Decrease in planned spending	(250.00)	7510	Travel - Local	CP/Cost Pool
		Increase in planned spending	500.00	7501	Travel - In-State - Travel	CP/Cost Pool
		Decrease in planned spending	(2,500.00)	7615	Other employee related expenditures	CP/Cost Pool

The Early Learning Coalition of Flagler and Volusia Counties, Inc.
Program Financial Summary
Proposed Annual Fiscal Budget Year 2020 - 2021

School Readiness

		FY 19-20 Projected Year-End Expenditures	Proposed Annual Budget July 20-June 21
OCA Code	Category		
BBA	Administration	\$ 901,626	\$ 899,541
BBD	Provider Services	\$ 399,996	\$ 356,219
BDE	Eligibility	\$ 574,996	\$ 435,457
97QXX	Quality	\$ 872,751	\$ 786,069
97Q14	Resource & Referral	\$ 335,473	\$ 293,451
97QIN	Inclusion	\$ 132,442	\$ 122,906
97INT	Infant & Toddler	\$ 171,485	\$ 224,060
QPXX	Quality Performance Incentive	\$ 31,969	\$ 32,000
GSD	Gold Seal	\$ 622,722	\$ 535,975
Multi	Direct Services	\$ 14,989,565	\$ 14,315,138
Total SR Allocation		\$ 19,033,025	\$ 18,000,816

SR includes 6% match of BG8

Note:

	Projected Annual %	Proposed Budget %
Administration not to exceed 5% of Budget	5.0%	5.0%
Provider Services and Eligibility not to exceed 14%	4.7%	4.4%
Quality must be at least 4% of Base Allocation	7.8%	8.1%
Direct Services minimum expenditures 78%	82.5%	82.5%
Total SR %	100.0%	100.0%

VPK

		FY 19-20 Projected Year-End Expenditures	Proposed Annual Budget July 20-June 21
	Category		
VPADM	Administration	\$ 113,529	\$ 129,263
VPENR	Enrollment	\$ 188,184	\$ 183,122
VPMON	Monitoring	\$ 100,110	\$ 118,491
VPPRP/VPPRS	Child Care Direct Services	\$ 10,045,561	\$ 10,357,575
Total VPK Allocation		\$ 10,447,383	\$ 10,788,451

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

18-19 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 Budget V04	19-20 Projected	20-21 Budget V01	20-21 Proposed Changes	20-21 Budget V02	84.33% SR & PFP	9.66% VPK & OAMI	6.01% Other
Income								
State of Florida	\$ 31,421,561	\$ 31,421,561	\$ 27,572,449	\$ 2,980,944	\$ 30,553,393	\$ 19,568,390	\$ 10,787,186	\$ 197,817
Childcare Match & Local Grants	708,476	708,476.00	447,000	-	447,000	440,000	-	7,000
Other Grants	3,500	3,500.00	3,500	-	3,500	-	-	3,500
Contributions	128,000	128,000.00	114,500	-	114,500	-	-	114,500
Contributions In-Kind	-	-	20,000	-	20,000	-	-	20,000
Earned Interest	5,760	5,760.00	4,500	-	4,500	-	-	4,500
Miscellaneous Income	-	-	10,000	-	10,000	-	-	10,000
Total Income	\$ 32,267,297	\$ 32,267,297	\$ 28,171,949	\$ 2,980,944	\$ 31,152,893	\$ 20,008,390	\$ 10,787,186	\$ 357,317
Expenses								
Direct Expenses								
Direct Expenses	26,464,916	26,464,916	24,365,803	2,338,143	26,703,945	16,256,370	10,357,575	90,000
Total Direct Expenses	\$ 26,464,916	\$ 26,464,916	\$ 24,365,803	\$ 2,338,143	\$ 26,703,945	\$ 16,256,370	\$ 10,357,575	\$ 90,000
Employee Compensation								
Salaries	1,918,631	1,918,631	2,068,631	-	2,068,631	1,746,137	254,439	68,055
Taxes	163,086	163,086	170,243	-	170,243	134,618	17,084	18,541
401K	58,850	58,850	62,059	-	62,059	53,961	8,098	-
Other Benefits	336,815	336,815	337,556	-	337,556	293,510	44,046	-
Total Employee Compensation	\$ 2,477,382	\$ 2,477,382	\$ 2,638,488	\$ -	\$ 2,638,488	\$ 2,228,225	\$ 323,667	\$ 86,596
Other Expenses								
Communications	57,568	57,568	60,000	1,423	61,423	55,000	5,000	1,423
Depreciation	50,000	50,000	60,000	-	60,000	-	-	60,000
Insurance	29,103	29,103	24,504	(3,093)	21,411	18,734	2,677	-
Local Activities	4,500	4,500	4,500	-	4,500	-	-	4,500
Occupancy	331,064	331,064	341,165	-	341,165	297,251	42,664	1,250
Other Expenses	362,837	362,837	171,825	16,225	188,050	151,822	6,328	29,900
Postage, Freight, & Delivery	4,649	4,649	4,278	-	4,278	2,125	1,553	600
Professional Services	194,243	194,243	129,291	40,725	170,016	140,358	28,208	1,450
Quality	2,161,615	2,161,615	301,750	605,821	907,571	770,554	3,944	133,073
Rentals	40,355	40,355	29,800	(14,800)	15,000	13,125	1,875	-
Supplies	21,808	21,808	16,650	-	16,650	14,450	2,025	175
Tangible Personal Property	55,000	55,000	25,000	25,750	50,750	39,500	6,500	4,750
Travel	69,972	69,972	58,895	750	59,645	50,875	5,170	3,600
Total Other Expenses	\$ 3,382,714	\$ 3,382,714	\$ 1,227,658	\$ 672,801	\$ 1,900,459	\$ 1,553,794	\$ 105,944	\$ 240,721
	-	-	-	-	-	-	-	-
Total Expenses	\$ 32,325,012	\$ 32,325,012	\$ 28,231,949	\$ 3,010,944	\$ 31,242,893	\$ 20,038,390	\$ 10,787,186	\$ 417,317
	\$ -	-	-	-	-	-	-	-
Net Income/(Loss)	\$ (57,715)	\$ (57,715)	\$ (60,000)	\$ (30,000)	\$ (90,000)	\$ (30,000)	\$ -	\$ (60,000)

Melanie Barclay

From: Melanie Barclay
Sent: Friday, September 25, 2020 5:15 PM
Subject: FW: ELCFV\Provider Payment Reconciliations

Sharing – our provider communication has officially kicked off in regards to our reconciliation process.

We do expect an influx of inquiries – this initial communication is meant to be an intro to where we are/where we need to get to.

We will keep you all posted as we continue with our communication plan and reconciliation process. This will be an ongoing project releasing report packing to each provider that has received payments from us between 07/18 to 07/20.

Thanks for all you do. ~MB

From: Melanie Barclay
Sent: Friday, September 25, 2020 4:40 PM
Subject: ELCFV\Provider Payment Reconciliations

We are writing to share that after several years of change, including new software system integration, reporting system improvements, and an unexpected pandemic ELCFV has worked with OEL over the last several months to review of our attendance and accounting systems. Ultimately, this will help us help you.

Our scope of review is from July 2018 through July 2020. Recently, we've begun the process of reconciling payments to reimbursement reports from this time period. As you are aware, the new software system implemented in July 2018 has not consistently produced accurate payments. Concerns have included no payment, incorrect payments, and potentially duplicate payments. In addition, these reporting issues have also presented challenges in allowing you, the provider, to reconcile payments within your own systems.

As a result of these deficiencies, ELCFV made the best choices in the moment while considering the needs of all of customers – providers, families and the community. We believe we have paid for all children's attendance for this period.

Over the next few weeks, we will continue to work directly with OEL to prepare these reconciliations and will release the reporting packages for your review, follow up and any necessary additional steps. Depending on the outcome, which can vary depending on how these situations may have impacted your program, we will work to guide you through any further action required on your part. Further guidance will be forthcoming as we work with each provider on a case by case basis.

We understand these are challenging times and are dedicated to assisting you through this process. We will continue to send updates as we develop and deploy the process.

ELCFV wants to THANK YOU again for continuing to persevere and to be a constant support for children and families in our community.

Thank you,
Our offices may be closed but we are still available remotely!

MELANIE BARCLAY

Director of Financial Services

Early Learning Coalition of Flagler and Volusia

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Estimated Start Date	Action	Who
09/21-25/2020	Release Test Tool with 5 providers	Melanie
09/25/2020	This is where we are/where we need to get to – email to providers	Melanie and Temp (Lori) Released 09/25
10/02/2020 & 10/09/2020	Continue <u>Weekly</u> touchpoint emails – repeat some content – through end of project	Melanie
10/09/2020	Develop FAQ and video to assist	Melanie
10/12/2020	Begin releasing 25-50 recons <u>per week</u> , allowing 60 days to reconcile (with instructions)	Temp Lori – will need to retain after OELs 8 weeks for up to 10 additional weeks (Temp Contracts end 10/09/2020)
10/19/2020	Voluntary webinars for providers on how to review reports	Melanie and Heather
10/19/2020	Begin training Randy to be Point person	Melanie and Temp (Lori)
10/26/2020	Begin individual touchpoints with each provider who received package two weeks ago	Randy
10/26/2020	Begin reviewing adjustment requests	Kim/Heather F/Nona (based on case load assignment)
12/04/2020	All recons out to providers for review	Temp (Lori)
12/14/2020 (or 60 days)	Begin Collection conversation with providers/set up repayment plan	Randy
02/01/2021	Finalizing collection conversations	Randy

The Early Learning Coalition of Flagler and Volusia Counties, Inc.
Monitoring Reports Listing
July 1, 2014 - current

Fiscal Year					
15-16	16-17	17-18	18-19	19-20	20-21
15-16 Annual Single Audit	16-17 Annual Single Audit	17-18 Annual Single Audit	18-19 Annual Single Audit	19-20 Annual Single Audit	20-21 Annual Single Audit
	16-17 OEL Programmatic Monitoring: May 17				20-21 OEL Accountability Monitoring
15-16 OEL Fiscal Monitoring	16-17 OEL Fiscal Monitoring		18-19 OEL Fiscal Monitoring		20-21 OEL Fiscal Monitoring
15-16 OEL Quarterly Desk Review: July 15	16-17 OEL Quarterly Desk Review: Nov 16		18-19 OEL Biannual Desk Review	19-20 OEL Biannual Desk Review	20-21 OEL Biannual Desk Review
15-16 OEL Quarterly Desk Review: Nov 15	16-17 OEL Quarterly Desk Review: Feb 17	17-18 OEL Quarterly Desk Review: July - Sept 17	18-19 OEL Biannual Desk Review	19-20 OEL Biannual Desk Review	20-21 OEL Biannual Desk Review
15-16 OEL Quarterly Desk Review: May 16		17-18 OEL Quarterly Desk Review: Oct - Dec 17			
15-16 OEL Quarterly Desk Review: June 16		17-18 OEL Quarterly Desk Review: Jan - June 18			
15-16 OEL Data Accuracy TA	16-17 OEL Data Accuracy TA		18-19 OEL Data Accuracy TA	19-20 OEL Data Accuracy TA	20-21 OEL Data Accuracy TA
15-16 Desk Review - City of Deltona	16-17 Desk Review - City of Deltona		18-19 Desk Review - City of Deltona	19-20 Desk Review - City of Deltona	20-21 Desk Review - City of Deltona
	16-17 Onsite Review-County of Volusia		18-19 Onsite Review-County of Volusia	19-20 Onsite Review-County of Volusia	20-21 Onsite Review-County of Volusia