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Early Learning Coalition of Hillsborough County

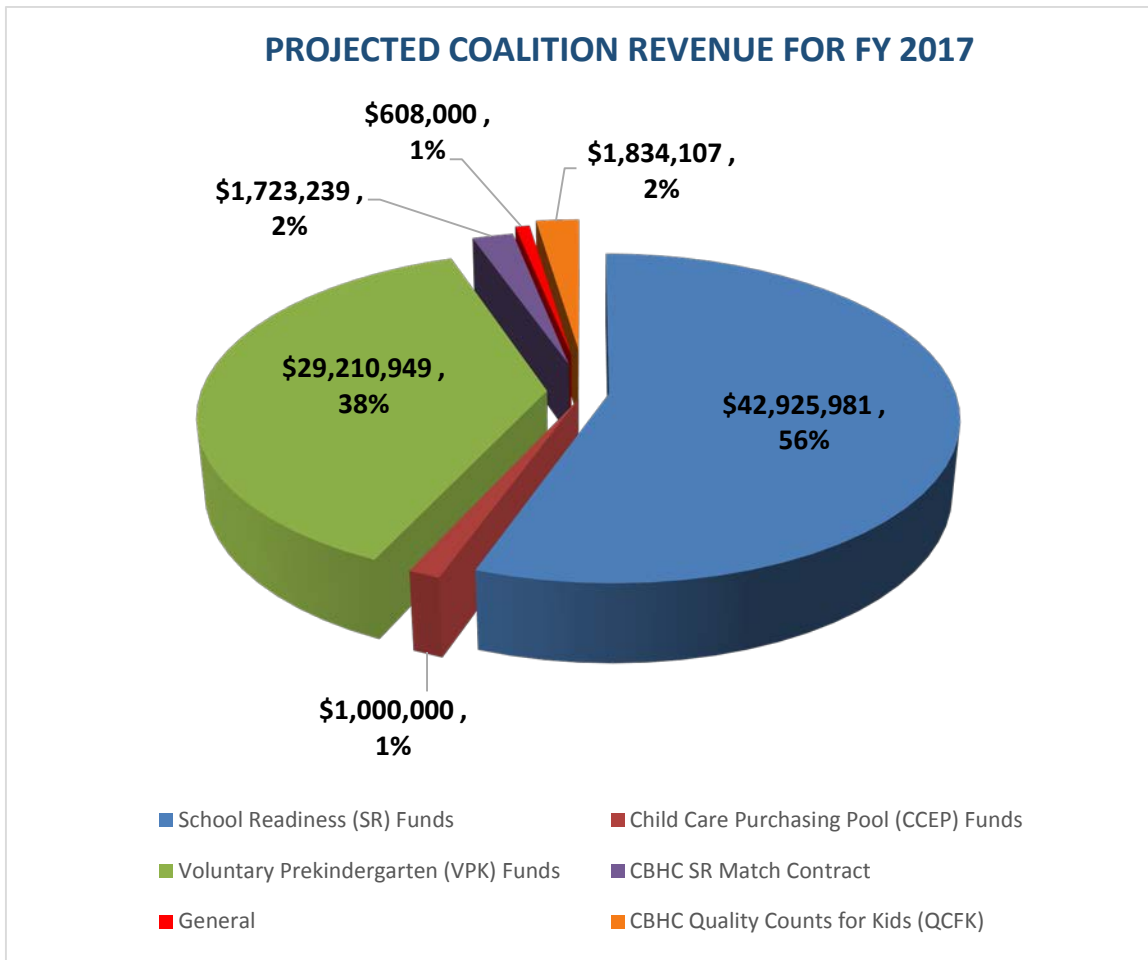
Budget Overview

Fiscal Year Ending 06/30/17

Revenue to support the Coalition's operations and services are derived primarily from grants and contracts with the Office of Early Learning (OEL), the Children's Board of Hillsborough County (CBHC), and various community projects with which the Coalition is involved. FY 2017 allocation information has been received from the Office of Early Learning (OEL). The allocation from the Children's Board (CBHC) will be received later this year. The operating budget for the Quality Counts for Kids program was developed based on the assumption that there would be no increase in revenue. Total projected revenue is as follows:

Projected Coalition Revenue for FY 2017

School Readiness (SR) Funds	\$42,925,981
Child Care Purchasing Pool (CCEP) Funds	\$1,000,000
Voluntary Prekindergarten (VPK) Funds	\$29,210,949
CBHC SR Match Contract	\$1,723,239
General	\$608,000
CBHC Quality Counts for Kids (QCFK)	\$1,834,107
Total Projected Revenue	\$77,302,276



The following allocations were approved at the April 11, 2016 Board meeting to the Coalition's subrecipients:

- Hillsborough County Public Schools
 - School Readiness \$39,245,171
- Child Care Licensing
 - School Readiness \$1,058,904
- Early Childhood Council
 - School Readiness \$49,500
 - Voluntary Prekindergarten \$22,000

Based on projected revenue, funds allocated to support the Coalition and its subrecipients operations/services will increase \$1,154,193, or 1.5%. This increase is a result of the following:

- School Readiness allocation increased \$774,556.
- VPK allocation increased \$412,110.
- General increased \$70,000
- Quality Counts for Kids decreased \$102,473

The budget will be revised once final allocations are available from CBHC.

Staff are preparing the application for FY 2017 CCEP funds and have requested \$1M. The funding for all CBHC grants are subject to change with the new contract year beginning 10/1/16.

Coalition Operating Budget

The Coalition's operating revenue is derived from the following funding sources: OEL-School Readiness Funds, OEL-VPK Funds, CBHC-Quality Counts for Kids, and various community initiatives.

The proposed Coalition operating budget is summarized below:

Funding Source	FY 2016	FY 2017	% Change
School Readiness	\$1,668,478	\$2,342,542	40%
Voluntary Prekindergarten	\$ 523,002	\$ 825,001	58%
Quality Counts for Kids	\$1,081,534	\$1,096,377	1.4%
General	\$ 240,799	\$ 416,300	73%
Total Budget	\$3,513,813	\$4,680,220	33%

- The proposed FY 2017 operating budget totals \$4,680,220 for all Coalition operations and personnel expenses.
 - This is an increase from FY 2016 revised budget of \$1,166,407.
 - The School Readiness budget increased by \$674,064.
 - The VPK budget increased by \$301,999.
 - The budget for general increased by \$175,501.
 - The Ready Rosie budget has been removed from this budget.
 - The QCFK operating budget increased by \$14,843.
 - The funding for QCFK is subject to change with the new contract year beginning 10/1/16.

Transition of Contracting, CCR&R, and VPK

The budget includes the following as related to the transition of services

- 12 FTE's for contracting, CCR&R and VPK Enrollment
 - The original personnel transition budget was \$562,536.
 - This revised personnel transition budget is \$569,632.
 - The additional \$7,096, is a result of hiring 2 additional permanent family services staff as opposed to utilizing 3 temporary staff. This change in staffing will result in improved/consistent customer service and improved retention of qualified, trained staff serving families and providers.
- The budget for rent for the additional space at ELCHC offices reflects an increase of \$956 over the transition budget.
- Approximately \$4,000 in office supplies is related to the transition, which results in a reduction of \$3,400 from the original transition budget.
- Approximately \$8,000 of the increase in travel is directly attributable to the transition, which is in line with the original transition budget.

The Coalition will also be processing VPK provider reimbursements for direct services in FY 2017.

- An additional 4 FTE's will be hired prior to July 1.
 - Two reimbursement specialists and 1 reimbursement manager for a total cost of \$177,468, with benefits.
 - One accounting clerk will be hired prior to July 1 at a cost of \$52,464 including benefits.
 - This position will assist with provider reimbursements as well other accounting functions.
- The coalition may elect to receive an advance, from OEL, for both VPK child care provider direct services costs (slots) and VPK operating costs.
- The average monthly VPK direct services cost is \$2.1 million.
- The coalition's projected average monthly operating expenditures, for fiscal year 2017, across all programs, is \$375,000.
- The coalition's current operating reserve is \$1.3 million which is consistent with the minimum recommendation of 3 months of expenditures.
- Considering this, management will be requesting an advance from OEL for VPK direct services costs only, which will average \$2.1 million per month.

Chief Executive Officer Retirement

Effective August 12, 2016, Dave McGerald will retire from his position at the Coalition.

- From July 2 thru August 12, Mr. McGerald will utilize PTO.
 - Compensation for this period of time will be \$29,507.
- Upon retirement on August 12, Mr. McGerald, per his employment contract, will receive the following compensation:
 - \$17,359 for approx.. 250 hours of accrued PTO
 - \$9,615 as severance pay to be contributed directly to his 401k.
 - Company match for the severance pay is \$385, bringing the total to \$10,000.
 - The payout at retirement will be funded from a combination of FY 2017 SR, VPK, and QCFK budgets.
- A projected budget of \$101,250 for the incoming CEO, which reflects the current CEO's salary prorated for the remaining portion of FY 2017.
 - The estimated start date for the new CEO is October 2016.
 - The current average monthly salary for the CEO is \$11,250.

Early Learning Coalition of Hillsborough County
Agency Wide Budget Summary
Fiscal Year Ending 06/30/17

	Revised Budget FY 2016	Proposed Budget FY 2016	% Chg
Revenue			
School Readiness	43,151,425	43,925,981	2%
Voluntary Pre-Kindergarten	28,798,839	29,210,949	1%
CBHC Quality Counts for Kids	1,936,580	1,834,107	-5%
CBHC School Readiness Match	1,723,239	1,723,239	0%
General	538,000	608,000	13%
Total Revenue	76,148,083	77,302,276	
Program Expenses			
<i>School Readiness</i>			
School District of Hillsborough County	39,677,520	39,245,171	-1%
BOCC Child Care Licensing	1,058,904	1,058,904	0%
Early Childhood Council	49,500	49,500	0%
Unallocated	825,504	477,868	-42%
Contracted Direct Services	0	751,996	
CBHC School Readiness Match	1,723,239	1,723,239	0%
<i>Total School Readiness</i>	<i>43,334,667</i>	<i>43,306,678</i>	
<i>Voluntary Pre-Kindergarten</i>			
Direct Services	28,330,442	28,363,948	0.12%
Early Childhood Council	22,000	22,000	0.00%
<i>Total Voluntary Pre-Kindergarten</i>	<i>28,352,442</i>	<i>28,385,948</i>	
<i>CBHC Quality Counts for Kids</i>			
Subcontractors	858,991	737,730	-14%
<i>Total CBHC Quality Counts for Kids</i>	<i>858,991</i>	<i>737,730</i>	-14%
<i>General Program</i>			
General	175,000	0	-100%
School Readiness CCEP Match	102,100	102,100	0%
Unallocated	0	89,600	
<i>Total General Program</i>	<i>277,100</i>	<i>191,700</i>	
Total Program Expenses	72,823,200	72,622,056	
ELCHC Operating Expenses			
Personnel	2,390,461	3,437,868	44%
Occupancy	192,178	370,626	93%
Professional Fees	42,569	61,466	44%
Travel & Training	50,640	62,300	23%
Quality Action Grants	269,271	281,593	5%
Insurance	15,430	16,883	9%
Technology	136,811	182,864	34%
Educational Supplies	73,427	75,000	2%
Office Supplies	25,171	28,839	15%
Outreach	92,545	92,545	0%
Printing/Binding	20,175	21,800	8%
Other Operating	26,654	48,436	82%
Total ELCHC Operating Expenses	3,335,332	4,680,220	40.3%
Grand Total Expenditures	76,158,532	77,302,276	
Change in Net Assets	(10,449)	0	

Early Learning Coalition of Hillsborough County
Budget Narrative
Fiscal Year Ending 06/30/17

	Revised Budget FY 2016	Proposed Budget FY 2017	Change	
Personnel	2,390,461	3,437,868	1,047,407	Total FTE's reflects 15 added as part of the contracting/CCR&R/VPK transition during the 2016 fiscal year. An accounting clerk position was also added in FY 16 to assist with accounting functions as well as VPK provider payments. One additional FTE is proposed in 2017 for a Professional Development Manager at a cost of \$89,033. The revenue this position will generate is expected to cover the cost of related salary and benefits. The proposed budget includes up to a 3% (\$64,289) increase based on performance as well as a 2% (\$42,680) COLA for all employees. Pay increases for staff employed with the Coalition for less than 1 year are prorated based on tenure. The Coalition proposes that any health insurance premium increase be passed on to staff. The health insurance plan year is September to August.
Occupancy	192,178	370,626	178,448	The proposed budget reflects the contracted lease amounts for both locations. The lease for IECF expires January 2017. Staff are proposing a move to a more visible, larger location. This will allow adequate space for the coalition to provide the necessary trainings to the community. The proposed space would be approximately 12,000 sq ft @ \$18.45/sq ft for an estimated annual cost of \$200,000, which is an increase of \$130,000. The budgeted amount also reflects the additional space at the Coalition's administrative offices at a cost of \$38,724. The copier and postage meter leases as well as utilities are also included here.
Professional Fees	42,569	61,466	18,897	Includes audit fees, 990 tax return preparation fees as well as payroll administration fees. With the increase in payroll, there will be an increase in payroll administrative fees. With the increase in staffing as well as processing VPK internally, the cost of the audit is also expected to increase slightly.
Travel & Training	50,640	62,300	11,660	Reflects local travel for staff engaged in monitoring, assessments, and technical assistance. Also includes travel and registration fees for staff to attend training and conferences. The line item was increased for 2017 in anticipation of additional travel by staff for monitoring and technical assistance to providers.
Quality Action Grants	269,271	281,593	12,322	Quality Action Grants increased by \$12,322. The Quality Action Grants typically run on a 2 year cycle. The awards for the 2nd year of the cycle are typically lower. These expenditures are funded by the CBHC QCFK program.
Insurance	15,430	16,883	1,453	Projected increase of \$1,453 for general liability, D&O and Employee Crime Insurance to cover additional space and employees.

	Revised Budget FY 2016	Proposed Budget FY 2017	Change	
Technology	136,811	182,864	46,053	Annual maintenance and support of software, provider portal maintenance and IT maintenance. Line item was increased for FY 2017 to reflect the need for more licenses to database software. Budget also reflects new contract with IT managed services vendor. Planned replacement/upgrades of IT equipment is included as well.
Educational Supplies	73,427	75,000	1,573	Materials associated with training, technical assistance, and other resources.
Office Supplies	25,171	28,839	3,668	Misc office supplies projected to approximate 2016 activity with an additional allowance for increase in FTE's.
Outreach	92,545	92,545	0	Represents targeted funding for outreach such as partial sponsorship of Toddler Takeover, Celebrate Week of the Young Child, Tampa Bay Parenting ads and the rebrand launch and rollout. The outreach costs for Ready Rosie and the full sponsorship for Toddler Takeover are not included in the 2017 budget.
Printing/Binding	20,175	21,800	1,625	Includes publications such as the, training bulletin, the Focus Magazine, and QCFK brochures.
Other Operating	26,654	48,436	21,782	Includes the cost of provider screenings for which there is offsetting revenue in the General Fund. Also includes membership fees, dues/subscriptions, storage rental, service charges, and postage.
Community Initiatives	0	0	0	The cost for Ready Rosie has been removed from the 2017 budget.

Early Learning Coalition of Hillsborough County
PROPOSED BUDGET
Fiscal Year Ending 06/30/17

ELCHC Operating Expenses	SR	VPK	QCFK	GENERAL	TOTAL
Personnel	2,071,468	659,178	597,968	109,255	3,437,868
Occupancy	81,143	60,057	99,426	130,000	370,626
Professional Fees	28,221	16,245	6,999	10,000	61,466
Travel & Training	8,500	4,800	20,000	29,000	62,300
Quality Action Grants	0	0	281,593	0	281,593
Insurance	9,840	5,700	1,343	0	16,883
Technology	101,071	52,915	28,879	0	182,864
Educational Supplies	0	0	35,000	40,000	75,000
Office Supplies	7,670	7,000	9,169	5,000	28,839
Outreach	15,000	0	7,000	70,545	92,545
Printing/Binding	3,300	14,500	4,000	0	21,800
Other Operating	16,329	4,607	5,000	22,500	48,436
Total ELCHC Operating Expenses	2,342,542	825,001	1,096,377	416,300	4,680,220

Early Learning Coalition of Hillsborough County

FTE Summary

Fiscal Year Ending 6/30/2017

Position	FTE	Funding Source(s)
Accountant II	1	SR, VPK, QCFK
Accounting Clerk(VACANT)	1	SR, VPK, QCFK
Chief Executive Officer(VACANT)	1	SR, VPK, QCFK
Chief Operating Officer	1	SR, VPK, QCFK
Data Analyst	1	SR, VPK
Database Administrator	1	SR, VPK, QCFK
Director of Communications & Outreach	1	SR, VPK, QCFK
Director of Learning Initiatives	1	SR, QCFK
Director of Organizational Development	1	SR, VPK, GEN
Executive Assistant	1	SR, VPK, QCFK
Family Services	1	SR, VPK
Family Services	1	VPK
Family Services	1	SR, VPK
Family Services	1	SR, VPK
Family Services (VACANT)	1	VPK
Family Services-CCR&R Manager (VACANT)	1	SR
Family Services-CCR&R Outreach (VACANT)	1	SR
Family Services-Graphics (VACANT)	1	SR, VPK, QCFK
Finance Director	1	SR, VPK, QCFK
Practitioner Coordinator	1	QCFK
Practitioner Coordinator (VACANT)	1	QCFK
Professional Development Manager (VACANT)	1	PDR
Program Compliance Manager	1	SR
Program Compliance Manager	1	VPK, QCFK
Provider Relations Manager	1	SR
Provider Relations Specialist I	1	SR
Provider Relations Specialist I	1	SR
Provider Relations Specialist I	1	SR
Provider Relations Specialist II	1	VPK, QCFK
Provider Relations Specialist II	1	SR
Provider Relations Specialist II	1	SR, VPK, QCFK
Provider Relations Specialist II	1	SR
QCFK Assessment Manager	1	SR, QCFK
QCFK Professional Development Manager	1	SR, QCFK
QCFK Program Specialist	1	SR, QCFK
QCFK Program Specialist	1	SR, QCFK
QCFK Program Specialist	1	SR, QCFK
QCFK Program Specialist	1	SR, QCFK
QCFK Program Specialist	1	SR, QCFK
QCFK Program Specialist	1	SR, QCFK
QCFK Program Specialist	1	SR, QCFK

Early Learning Coalition of Hillsborough County

FTE Summary

QCFK Program Specialist	1	SR, QCFK
QCFK Program Specialist - Assessment	1	SR, QCFK
QCFK Program Specialist - Assessment	1	SR, QCFK
Receptionist	0.5	VPK
Reimbursement Manager (VACANT)	1	VPK
Reimbursement Specialist (VACANT)	1	VPK
Reimbursement Specialist (VACANT)	1	VPK
Waitlist Management (VACANT)	1	SR
	48.5	

History of ELCHC Pay Increases

FY 2011 - 2012	FY 2012-2013	FY 2013-2014	FY 2014-2015
0% COLA	0% COLA	3% COLA	3% COLA

Salary Increase Survey

	2015 School Readiness & VPK Revenue	2015-16 Actual	2016-17 Proposed
ORANGE	\$64,216,806	0%	3% COLA
DUVAL	\$52,354,061	3% merit	3% merit
BROWARD	\$80,283,313	0%	0%
PALM BEACH	\$61,226,291	Up to 5% max with 2-3% COLA, remainder based on merit,	Up to 5% max with 2-3% COLA, remainder based on merit, many staff will not receive one this year since they are new hires from the transition.
PINELLAS	\$42,984,277	3% COLA	5%
HILLSBOROUGH	\$70,430,600	3% COLA	up to 3% merit + 2% COLA

INFORMATION

05/09/16 Budget Workshop

ISSUE:	External Outreach Sponsorship Requests
FISCAL IMPACT:	Up to \$10,000.00
FUNDING SOURCE:	BOCC Grant Dollars
RECOMMENDED ACTION:	It is recommended that the ELCHC Board of Directors fund one week of the Toddler Takeover event at a cost not to exceed \$10,000.

BACKGROUND:

The Early Learning Coalition has received several external sponsorship requests for consideration and inclusion in the FY2016-2017 budget. All three requests are from the Glazer Children’s Museum and are summarized below and detailed via the attached sponsorship proposals.

Florida One Book (<i>Project Proposal</i>)	\$122,713.25
Snug Play (<i>Exhibit Sponsorship</i>)	\$35,000.00
Toddler Takeover -1 Week Sponsorship (<i>Project Proposal</i>)	\$10,000.00
Total	\$167,713.25

Staff met with the Glazer CEO and Director of Education & Community Partnerships to discuss the attached proposals and sponsorship request(s). After careful consideration and review of Coalition goals and current and potential budgetary obligations, Coalition staff is recommending sponsorship of 1-week of the Toddler Takeover event at a cost of \$10,000. Last year the ELCHC was the sole sponsor of the event at a cost of \$25,000 plus materials and staff time. Coalition staff also provided a significant contribution to the planning and promotion of the event in addition to delivering of the event presentations. The cost for this event is reflected in the budgetary request for Outreach.

PROJECT PROPOSAL: FLORIDA ONE BOOK

CREATED FOR



INTRODUCTION

Florida One Book is a proposed initiative by the Glazer Children’s Museum to the Early Learning Coalition of Hillsborough County to engage a diverse population throughout the County with literacy. Research has proven that children living in poverty have up to a 30 million word gap compared to their privileged peers by age 3 which is largely connected to lack of diversity in experiences and access to books. Reading to young children has a significant impact on brain, social, and emotional development. When this reading is done by the child’s primary caregiver, it promotes the caregiver as the child’s first parent, grows healthy bonds between the child and the adult, and promotes a healthy environment. This partnership will create a platform that can bring physical books to preschool age children throughout the County and serve as a pilot program for growth throughout Florida. Florida One Book is inspired by and modeled after Pennsylvania One Book. With a rich 11-year history serving 545,000 children ages 3-6 throughout Pennsylvania, PA One Book has created a national model that can now be replicated in Florida. The vision of Florida One Book is to grow year over year adding new regions of Florida to culminate as a state-wide program spearheaded by Hillsborough County.

WHAT IS FLORIDA ONE BOOK?

Glazer Children’s Museum strongly believes in supporting early literacy efforts. We are proposing to develop a multifaceted program accessible to all areas and populations in Hillsborough County. Year One of this initiative would target every child in a Hillsborough County VPK program. GCM would work with our strong, existing relationships to form the Florida One Book Steering Committee comprised of leaders from Tampa-Hillsborough County Public Libraries, ELCHC, University of Tampa, University of South Florida, and more to enhance the ideas and to add more potential mobility and accessibility to the program.

Pennsylvania One Book describes their purpose, “The One Book, Every Young Child program goes far beyond just giving parents and caregivers a book to read to preschoolers. The program’s design is based on studies showing that simply reading a book is not enough. Adults must find ways to engage children in activities like talking about a book’s cover and illustrations, discussing the action in the book and favorite parts, pretend play related to the book, and more.” We agree that caregivers cannot be sent a book alone. We would work with key experts in early literacy to develop an instructor and parent guide in English and Spanish. This guide would work with a parent or caregiver to show natural ways to deeply explore the book at home and how to tie it into conversations in and out of the home to make those real-life connections. GCM would make this information accessible through the website/digital download, mobile page, and possible audio/video tutorials.

Through this program, adults with preschoolers in their lives will learn how they can support the development of literacy in preschool children. Because it is important for children to be prepared for school, Florida One Book will provide opportunities for adults to read aloud and share books, stories and related activities with preschoolers. These activities have been shown to be crucial to early learning.

Florida One Book information and program ideas will be developed by a selected Florida One Book Steering Committee consisting of librarians, museum educators, and leadership within ELCHC to promote the value and

benefits of reading early and often to preschoolers and to encourage family bonding through books and reading. This program has the unique potential to also support the Florida Department of Education's *Just Take 20* initiative and *Just Read Florida* which has the ability to bring in state and federal resources and additional partners.

OUR PLAN TOGETHER

The One Book Steering Committee will work together to select the inaugural book, advise on content creation, and evaluate the production of a key component of Florida One Book, its corresponding website. This website will house downloadable preschool instructor and parent educational guides, an online request form for a classroom learning box, blogs featuring best practices in supporting early literacy both at home and in preschools, and comment sections that allow for a community conversation.

Pennsylvania One Book Website Landing Page



Books will be purchased by the Glazer Children's Museum and prepared for distribution by our partners and prepared by the Steering Committee. Deliveries will be made in person¹ and by mail to all participating VPK classrooms. From there, the VPK educator will distribute individual books and parent guides to the children. To support and educate VPK classroom educators on why this is important, the Museum can publish an online

¹ Personal deliveries to service providers and distribution sites will lay the foundation for strong relationships and give providers and parents a tangible person to connect with, ask questions, and provide feedback.

video walking them through the process, what else is available to them, and how to fully utilize the resources available through Florida One Book. Parents will also have access to a short informational video which will be posted in places they naturally go like Facebook, Instagram, and YouTube.

To enhance the experience, classroom educators can request a classroom kit available to them for two weeks. This toolkit comes with a classroom set of this year's book, classroom lesson plans, materials for classroom lessons, and dress-up materials for pretend play inside the story. Classroom kits will also come with pre and post classroom surveys. We suggest co-developing these surveys with faculty at the University of Tampa in the Psychology and Education departments to utilize best practices in cutting edge early learning research and to incorporate survey augments with leaders in non-traditional learners, spectrum disorder, and more.

Together, we will kick off the partnership in January 2017 with a public event, first book distribution pick-up day, and a day-of-play at the Museum. Florida One Book will set a foundation during the early learning years for children to have an opportunity to succeed.

WHO DO WE REACH?

WEBSITE: GLAZERMUSEUM.ORG (NUMBERS REPRESENT JANUARY 2015)

Sessions: 27,731

Users: 21,953

Page views: 108,662

New Sessions: 73.85%

New Visitor: 20,794

Returning Visitor: 7,236

SOCIAL MEDIA

FACEBOOK LIKES 24,763

TWITTER FOLLOWERS 5,303

INSTAGRAM: 895

Total: 30,961

EMAIL

38,329 opted in email addresses

Museum Audience

- 210,00+ Visitors annually
- 28,000+ Donated admissions annually to underserved members of the community
- 31,000+ Social Media followers
- 38,000+ Email subscribers
- 18,000+ Visitors to glazermuseum.org per month
- 7,000+ Family memberships



EARLY LEARNING COALITION HILLSBOROUGH COUNTY RECOGNITION

To recognize ELCHC, GCM would co-brand all materials with the ELCHC logo, GCM logo, and project branding. The Museum would handle all graphic design, marketing, product printing, and project management while providing regular reporting and oversight meetings with ELCHC leadership. ELCHC would have a presence in our printed quarterly newsletters (distributed to 20,000 households). For the initial launch, GCM would proudly host a kick-off event and post a co-branded banner on the building facing Ashley Drive for a mutually agreed upon amount of time.

GCM is uniquely positioned to lead this effort because of its strong brand awareness, natural young audience, and established community relationships. In the five short years since the Museum opened, we have risen to become the 5th best children's museum in the Country and will continue to rise to number one through meaningful work alongside respected partners like ELCHC to provide needed community resources like Florida One Book.

PROJECT COST \$ 122,713.25

110 W GASPARILLA PLAZA | TAMPA FLORIDA 33602 | GLAZERMUSEUM.ORG

ABOUT GLAZER CHILDREN'S MUSEUM

Named one of the top five Children's Museums in America, Glazer Children's Museum is an innovative educational and culture resource for the Tampa region. Opened in Downtown Tampa in 2010, the Museum sits among skyscrapers as well as green space, and is a central part of the cultural corridor featuring other museums, libraries and a performing arts center. The mission of Glazer Children's Museum is to create learning environments where children play, discover and connect to the world around them in order to develop as lifelong learners and leaders. The hands-on, minds-on Museum attracts more than 210,000 visitors annually with a 53,000 sq ft building full of themed galleries and 170 interactive exhibits for children aged birth to ten. A combination of permanent and traveling exhibits, comprehensive year-round educational programs, and dynamic special events provide children, parents, caregivers, and teachers a rich, cutting edge, ever-changing environment for playful learning. Glazer Children's Museum, a 501c3 non-profit, also offers over 5,000 sq ft of event space, 2,500 sq ft of classroom space and a 1,000 sq ft roof top terrace overlooking the picturesque Downtown Riverwalk, along the Hillsborough River.

CONTACTS

Jen Stancil
President & CEO
jstancil@glazermuseum.org
813.443.3801

Kerry Falwell
Director of Education & Community Partnerships
kfalwell@glazermuseum.org
813.443.3805

Florida One Book - Pilot Program to study potential of Florida One Book		
Consumable expenses	Amount	Notes
Books for student distribution	\$ 35,000.00	\$3.50 per book for 10,000 students, purchased in English and Spanish
<i>Check-out kits for provider use (10 kits)</i>		
Travel boxes	\$ 300.00	
Craft supplies	\$ 1,500.00	
Classroom book set	\$ 52.50	
Dress-up and/or puppets	\$ 2,500.00	
Instructor guide	\$ 650.00	
Project support & development		
Website development	\$ 5,000.00	Online kit request form, downloadable instructor guides for when kit is checked-out, updates on literacy research, blog & comment forums for educator communications
<i>Staff support</i>		
Project coordinator	\$ 35,000.00	One year contract position, 3/4 FTE, intake travel box requests, lead guided kit sessions as requested, maintain website, maintain social media sites, etc.
Content development	\$ 5,155.00	160 hours of content development, evaluation, and finalizing
Graphic Design	\$ 2,400.00	For instructor guides, website, email templates, logo, advertising, etc.
Advertising/Marketing coordinator	\$ 2,000.00	
Marketing	\$ 8,500.00	One year of strategic marketing costs (examples: Tampa Bay Parenting, FB boosted posts, etc.)
Travel	\$ 500.00	Benchmarking with PA One Book and cultivation/communication meetings with Just Read Florida
Project sustainability		
Project kick-off community event	\$ 5,000.00	Large community event to serve as P.R. launch, cultivation event for future sponsors & supporters, community sign-ups available
Printing & replacement costs	\$ 3,500.00	Replacing damaged books in classroom kits, reprinting damaged instructor guides
Postage	\$ 4,500.00	Annual cost to mail kits to new sites. 10 kits available for two week check-outs, 20 weeks of the year
General administrative overhead	\$ 11,155.75	10% of project costs to include insurance, accounting, phone, computers, additional technology, etc.
Total	\$ 122,713.25	

EXHIBIT SPONSORSHIP: SNUG PLAY

CREATED FOR



PROJECT PROPOSAL: TODDLER TAKEOVER

CREATED FOR



INTRODUCTION

Toddler Takeover is an initiative spearheaded by the Glazer Children’s Museum to engage early learners, ages birth to 5, in immersive educational programming right at the beginning of a new school year. The first year the program was supported by PNC’s Grow Up Great program and the second year was championed by the Early Learning Coalition of Hillsborough County. Because we were able to partner with ELCHC in Year Two, participants had access to guest presenters from within the ELCHC network of trainers and educators which brought more depth and purpose to the timed programs. This year, Toddler Takeover will continue to engage families in high-quality early childhood educational programs and educate parents on the learning outcomes through identified activities. The Museum will use programs to introduce foundational knowledge in math, science, art, and more by providing an environment for child-directed engaged learning.

WHY IS TODDLER TAKEOVER IMPORTANT?

Toddler Takeover is slated to take place August 24 – September 3, 2016. During this program, staff and guest presenters will deliver scheduled programs designed specifically to the four fundamental points of child development:

- 1) All domains of development are interrelated
- 2) Each child is unique thus normal development differs
- 3) Children affect their environment as much as their environment affects them
- 4) Development in childhood affects development throughout lifespan

The Museum anticipates 3,000 attendees during Toddler Takeover and will evaluate the program to measure ages of children who participated, geographic locations most impacted, and parents’ interpretation of their child’s learning outcomes.

Program execution will include a staff-lead program, Monday – Friday, at 10:30 AM and a variety of guest presenters from specialists from ELCHC and additional partner experts from Champions for Children and Tampa-Hillsborough Public Library System. Each program will last 30 minutes or as long as children are participating. Museum staff will finalize Toddler Takeover programs after partners have been confirmed. Additionally, parents will receive a Parent Packet available in Spanish and English at the admissions desk. The purpose of the Parent Packet is to share the development aspects of activities within the Museum’s exhibits and options to continue the learning at home.

OUR PLAN TOGETHER

Over the past five years, the Museum measured a significant increase in toddler age children visiting in August just as school resumes session. These trends lead the Museum to see a need for more strategic programming and parent information to capitalize on this target population. Additionally, through our work with Champions for Children and offering monthly developmental screenings to members and walk up visitors, we

are seeing an almost 80% referral rate for services. This highlights a gap in quality services for presumably middle class families which Toddler Takeover will greatly fill.

Goal 1

The first goal of Toddler Takeover is to deliver two weeks of educational programs, interactions, and exhibit interpretation for 3,000 guests and targeting families with children under the age of 5.

During Toddler Takeover, the Museum will lead programs appropriate for children birth to five years old and designed to introduce or emphasize an early year's cognitive development in math, science, language, reading, social, emotional, fine & gross motor skills. Although the emergence of different skills is tied to the maturation of toddlers' bodies and brains, toddlers' interactions with their environment is key for development. This primary goal will gift toddlers with nourishing activities allowing them to explore their competences in each developmental area.

Goal 2

The second goal of Toddler Takeover is to partner with quality early childhood education providers like ELCHC to ensure that parents are aware of all options regarding school readiness programs, VPK, Ready Rosie and more.

The Museum engages its strong relationship with the ELHC, local AEYC affiliates, and more to identify appropriate partners and work in step with these partners to ensure parents are receiving the information they need.

Goal 3

To provide parents and caregivers with takeaway materials that explain the developmental milestone each program addresses and how to continue the learning outside the Museum.

The Toddler Takeover program will provide parents with tools to continue age-specific learning outside of the Museum to enhance toddlers' development through their interactions with caring adults. Although skills being promoted during toddler-parent interactions may not be obvious, these connections increase toddlers' abilities to solve problems and regulate their behaviors in the future.

WHO DO WE REACH?

WEBSITE: GLAZERMUSEUM.ORG (NUMBERS REPRESENT JANUARY 2015)

Sessions: 27,731

Users: 21,953

Page views: 108,662

New Sessions: 73.85%

New Visitor: 20,794

Returning Visitor: 7,236

SOCIAL MEDIA

110 W GASPARILLA PLAZA | TAMPA FLORIDA 33602 | GLAZERMUSEUM.ORG

FACEBOOK LIKES 24,763
TWITTER FOLLOWERS 5,303
INSTAGRAM: 895
Total: 30,961

EMAIL

38,329 opted in email addresses

Museum Audience

- 210,00+ Visitors annually
- 28,000+ Donated admissions annually to underserved members of the community
- 31,000+ Social Media followers
- 38,000+ Email subscribers
- 18,000+ Visitors to glazermuseum.org per month
- 7,000+ Family memberships



EARLY LEARNING COALITION HILLSBOROUGH COUNTY RECOGNITION

- Introduction or kick-off event to Toddler Takeover called “Kindergarten Readiness Day” in July 2016 to tease programs and provide an experience story for new preschool or kindergarteners
- Logo recognition in all promotional materials
- Guest editorial on early learning in the Museum’s quarterly Playtimes Newsletter
- Logo recognition on parent packet
- Opportunity to schedule guest presenters

2 Week Sponsorship \$ 20,000

1 Week Sponsorship \$ 10,000

110 W GASPARILLA PLAZA | TAMPA FLORIDA 33602 | GLAZERMUSEUM.ORG

ABOUT GLAZER CHILDREN'S MUSEUM

Named one of the top five Children's Museums in America, Glazer Children's Museum is an innovative educational and culture resource for the Tampa region. Opened in Downtown Tampa in 2010, the Museum sits among skyscrapers as well as green space, and is a central part of the cultural corridor featuring other museums, libraries and a performing arts center. The mission of Glazer Children's Museum is to create learning environments where children play, discover and connect to the world around them in order to develop as lifelong learners and leaders. The hands-on, minds-on Museum attracts more than 210,000 visitors annually with a 53,000 sq ft building full of themed galleries and 170 interactive exhibits for children aged birth to ten. A combination of permanent and traveling exhibits, comprehensive year-round educational programs, and dynamic special events provide children, parents, caregivers, and teachers a rich, cutting edge, ever-changing environment for playful learning. Glazer Children's Museum, a 501c3 non-profit, also offers over 5,000 sq ft of event space, 2,500 sq ft of classroom space and a 1,000 sq ft roof top terrace overlooking the picturesque Downtown Riverwalk, along the Hillsborough River.

CONTACTS

Jen Stancil
President & CEO
jstancil@glazermuseum.org
813.443.3801

Kerry Falwell
Director of Education & Community Partnerships
kfalwell@glazermuseum.org
813.443.3805

INTRODUCTION

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WHAT IS SNUG PLAY?

The Snug Play system is a radical new approach to play spaces that is changing the way children play and develop. Snug Play systems are powered by a child's imagination and consist of a family of large-scale, manipulative loose-play elements that children can use separately or together in endless configurations. Children can create a dynamic and exciting play space where they can actively have fun, explore, and learn. Facilitators can use Snug Play as a creative learning resource to extend classroom learning. Requiring no installation, the Snug Play elements combine soft and rigid surfaces for a tactile play experience that is durable and weather-resistant. And, the components of Snug Play are completely moveable allowing for a creative play space just about anywhere you want play to happen inside or out.

A Snug Play system at the Glazer Children's Museum would be the first of its kind in a museum in the state of Florida. The official launch of Snug Play in the USA was in 2010. It has been well received and adopted by parks, schools, and other community organizations. There is nothing like Snug Play available in the USA. The system was developed in the United Kingdom by a brother and sister team of visual artists while observing child interaction with large-scale play pieces. Research was conducted over a period of six years, and in 2007, the first manufactured Snug Play system was put to use in the UK. The Bright School in Chattanooga, Tennessee was the first school in the United States to use the Snug Play system. This school and other partner organizations have quickly realized that Snug Play is beneficial in providing multisensory experiences, promoting the understanding of academic concepts, encouraging imagination, expanding vocabulary, and increasing physical activity.

OUR PLAN TOGETHER

The Museum relies on corporate partners to join us as a thought leader in providing new, world-class, educational technologies and tools. Exhibits offer an opportunity for businesses to introduce or enhance their brand awareness to one of the strongest buying demographics, families.

The plan for Snug Play consists of a three-year rollout. In year one, the Museum's vision is to host Snug Play in its 5,000 square foot traveling exhibit hall on the 3rd floor for Summer 2016. The summer months make up almost half of the Museum's annual attendance. In July 2015 alone, the Museum hosted 40,000 guests, our highest attended month in history. Having an innovative play space for school-aged children during heavily attended out of school times is a critical need to continue serving the Museum's quickly growing community. From there, the system will be brought out during no school days, heavy field trips days, and other opportunities to augment the Museum's programming and play space while expanding our public exhibit footprint.

Year two of the vision will allow for community outreach. Snug Play will travel to major community events in the adjacent Curtis Hixon Park (River O' Green, Santa Fest, etc.). These park events see hundreds of thousands of people each year, open a new door to community outreach, and innovative learning, and provides brand awareness to Glazer Children's Museum and its partner sponsor.

Year three will also include community outreach and allow opportunities to evaluate the program, expand its offering, and create additional opportunities to monetize the project such as a Snug Play birthday party or other exciting events.

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SNUG PLAY SPONSORSHIP BENEFITS & YEAR-ROUND BRAND EXPOSURE PLAN

- Kickoff event for your group (up to 30 guests) to interact with the Snug Play system during business hours – Opening Summer 2016
- Prominent Logo recognition at exhibit and on website pages dedicated to Snug Play from 2016-2018
- Prominent Logo recognition at community outreach events in years two and three (where Snug Play is placed at an event)
- Logo and/or name recognition in print materials – “field trip guide” and external promotional materials (as determined by the Museum)
- Recognition in the Museum’s quarterly newsletter distributed to over 20,000 households and community partners – 1 mention in each fiscal year
- Logo recognition on large, promotional graphic directly facing Ashley Drive for Summer 2016

Total One-Year Sponsorship

Partial Snug Playset & Maintenance: \$35,000

PAST MEDIA

- Tampa Bay Times
- Tampa Bay Parenting Magazine
- ABC Action News
- Bay News 9
- WFLA
- TBO.com
- Florida Parent Guide
- 813area.com
- Macaroni Kid



5. Glazer Children's Museum – Tampa, Florida



The Glazer Children's Museum of Tampa, Florida is a wonderful museum that provides space for interactive learning, activity, and developmental growth through challenging and creative exhibits. There are over 170 exhibits which are all interactive. Children can try out different activities by referring to the Daily Programming, which vary each day. Children also can throw birthday parties at the museum with friends and family.

Children between ages 1 and 12 are admitted for \$9.50. Adults pay \$15 per head. Military service men and women, educators and seniors pay \$12.50. Parking is available at the Poe Parking Garage for \$1.20 per hour. For those seeking a place to have lunch, there is a Subway nearby to enjoy in the lobby, inside the restaurant or at the park, which is within walking distance.



OF INTEREST TO

The Office of Early Learning (OEL, the Office) and Early Learning Coalitions (ELCs, coalitions) and other direct subrecipients of OEL implementing federal and state early learning programs, such as the School Readiness (SR) Program and the Voluntary Prekindergarten Education (VPK) Program.

SUMMARY

This fiscal guidance advises ELCs and other subrecipients that receive early learning funding from OEL on procedures governing changes to electronic funds transfers, advanced payments, final and supplemental invoices, interest earned, audit disallowances, program income, stale checks, and current and prior year refunds. This guidance document is incorporated by reference into the Early Learning Grant Agreement (grant agreement).

BACKGROUND

The procedures of each ELC regarding receipt, custody, and expenditure of program funds are periodically subject to review. ELCs must comply with the requirements of law and with generally accepted accounting principles when managing funds provided for the purpose of implementing early learning programs such as the SR Program and the VPK Program. As such, the coalition must implement effective cash management procedures which must include, but are not limited to –

- Exercising control over and accountability for all funds.
- Maintaining up-to-date written procedures to minimize the time elapsing between the transfer of funds and payment of allowable, reasonable and necessary costs to subrecipients, vendors, and providers.
- Maintaining sufficient cash on hand to prevent any interruption in services.
- Applying the “allowable, reasonable and necessary test” prior to incurring expenditures.
- Avoiding disallowed costs by seeking prior approval for expenditures that require prior approval.
- Developing and adhering to effective internal fiscal control policies and practices.
- Ensuring accurate invoice reconciliation on which to base cash advance requests.
- Keeping accurate records and readily available supportive documentation for all expenditures.
- Routinely posting to accounting systems to generate up-to-date cash availability data.
- Reconciling all accounts monthly.
- Maintaining awareness of cash flow issues, specifically with regard to potential variations in cash flow.
- Conducting frequent analysis of fiscal needs based on historical experience, taking into account events such as holidays, hurricane season, migrant work, and other factors that impact enrollment.
- Ensure all related revenues are properly recorded as program, match in-kind, general or in-kind income.

STATE GUIDANCE

DEFINITIONS

Cash Drawdowns of Advances – An advance of federal funds occurs when the non-federal entity receives funds prior to disbursing them. Therefore, an advance can be as short as a few hours. All advances must comply with requirements for deposit into an insured and interest-bearing account. Non-federal entities may keep up to \$500 in interest earned on federal advances per year.

Cash Management – The internal control procedures that minimize the time elapsing between the transfer of funds to the grant recipient and the related disbursement.

OCA – Other Cost Accumulator. Codes used to properly classify expenditures for federal reporting and day-to-day operations of a coalition and subcontractors.

5045 – Detail report used to track direct services by billing group and provider.

ELECTRONIC FUNDS TRANSFERS AND WARRANTS

45 CFR § 75.305(b) requires that payment methods minimize the time elapsing between the transfer of funds from the U.S. Treasury and the disbursement of payments by OEL, a coalition, or other subrecipient. Coalitions are required to fully implement the electronic funds transfer (EFT) system for efficient and timely payment processing. In order to ensure timely payment is received, a coalition which is changing financial institutions or merging with another coalition must –

- Submit a letter from the new financial institution and a Direct Deposit Form (Form DFS-A1-26E) to the Department of Financial Services. The Direct Deposit Form is available online through the following website: http://www.myfloridacfo.com/aadir/direct_deposit_web/Vendors.htm. After the website is accessed, choose the “Form” button on the Vendors webpage.
- Ensure that the first 17 characters of the coalition’s “name” as provided to the Direct Deposit Unit and MyFloridaMarketplace, are identical. If the coalition is registered with both offices and this information does not match, an EFT cannot be processed and a warrant is issued instead.

For information pertaining to EFT/Direct Deposit, call (850) 413-5517. If registered at MyFloridaMarketplace, call (866) 352-3776.

ADVANCED FUNDS FOR SCHOOL READINESS (SR)

A cash advance of SR funds to a coalition must be limited to the minimum amount needed and must be timed in accord with the actual, immediate cash requirements of the coalition in carrying out the purpose of the SR program 45 CFR § 75.305(b)(1); 45 CFR § 98.60(f). The timing and amount of a cash advance must be as close as administratively feasible to the actual disbursements by the coalition for direct program or project costs and the proportionate share of any allowable indirect costs 45 CFR § 75.305(b)(1).

To facilitate disbursement of a cash advance for SR funds, a coalition must –

- Submit an initial cash advance request for a new fiscal year to OEL before, or within the first quarter of, the new fiscal year, in accordance with the invoice format prescribed by Reimbursement Request Requirements (Program Guidance 240.06).

OEL 240.01 - CASH MANAGEMENT PROCEDURES

- Base an initial cash advance of SR funds on the projected need to cover the coalition’s immediate cash requirements which should not exceed the anticipated expenses of a 30 day period. OEL will not provide an initial cash advance which exceeds the coalition’s highest invoice month from the previous fiscal year unless the coalition can thoroughly document the projected need and such need is substantiated by OEL. A coalition may thoroughly document the projected need by submitting detailed records, such as actual enrollment, which demonstrate a significant potential far exceeding expenditures made in the highest invoice month from the previous fiscal year.
- Complete a monthly reconciliation by comparing the coalition’s expenditures each month against the amount of funding held by the coalition, including projections for future cash needs. A coalition may not hold more than one month’s expenses in surplus unless authorized by OEL in writing. The coalition may request an increase or decrease in the balance of the cash advance provided by OEL by completing the School Readiness Reimbursement Request Invoice Form. The invoice documentation must include the Cash Advance Reconciliation Form each month to support the amount retained in advance or any increase or decrease request. If at any time the advanced amount represents an increase over the highest invoice for the previous fiscal year, the coalition must provide sufficient justification, including, but not limited to, the coalition’s spending plan or other internal projections supporting the Cash Advance Reconciliation Form. OEL may permit a coalition experiencing unusual circumstances to maintain funds in excess of the highest invoice for the previous fiscal year.
- Manage its cash and repayment of the advanced funds by offsetting the advance against invoices for expenditures to ensure that the coalition has fully expended all advanced funds before the end of the fiscal year and that the coalition is not required to submit repayment to OEL.

If a coalition has not fully expended all advanced funds at the end of a fiscal year (i.e., there are not sufficient expenditures on the final invoice to offset the advance payment), the coalition must prepare its final invoice for the fiscal year and submit the School Readiness Reimbursement Request Invoice indicating the difference between the final invoice amount and the balance of the advanced funds. The coalition must submit a check for the amount of the unexpended advanced funds, made payable to OEL at the address referenced on page 6. The coalition may not receive a new School Readiness advance until all School Readiness advances from the previous fiscal year have been repaid. Refunds submitted after June 30th or earlier if notified by OEL for the prior fiscal year will not restore or create certified forward budget.

PROGRAM INCOME

2 CFR § 200.80 defines program income as “gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award during the period of performance.”

Examples of program income –

- Fees from services performed. This would include fees earned from training events conducted by the ELC for education of providers, parents, or others in the community about the SR or VPK education programs.
- Use, rental or sale of real or personal property acquired under federally funded projects.
- Use of commodities or items fabricated under an award. This would include any curriculum or other products developed with award funds.
- License fees and royalties on patents and copyrights.

All program income earned during the year must be recorded on the books of the ELC as restricted funds, subject to the same terms and conditions, and compliance requirements of the award funds used to generate the program income. Any program income earned by a coalition within a month must be used to cover allowable expenditures within that month or the following month prior to the expenditure of any federal funding. **(Note: see related instructions provided at 2 CFR Part 305(b)(5); program income funds must be used/spent before requesting additional cash payments.)** Prior approval from OEL is required for any coalition request to hold program income funds for more than one month. No requests can be approved beyond the grant award year in which the program income was earned.

UNDELIVERABLE, RETURNED AND STALE DATED CHECKS

A coalition issues payments to vendors and providers as part of its regular business practice. When issued payments are returned as undeliverable or delivered and not cashed by the vendor/payee (a stale dated check), the coalition should exercise due diligence in attempting to find the vendor or provider in order to effect payment.

The ELC should have policies in place to address the proper handling of outstanding checks. The policies should identify the following, at a minimum –

- The number of days a check should remain outstanding before triggering initial contact with the vendor/payee.
- The nature of the required initial contact, such as a phone call, written correspondence, etc.
- The appropriate documentation required for ELC records to show the follow-up by ELC staff on outstanding checks.
- The number of days a check should remain outstanding prior to cancellation.
- The manner of disposition of the proceeds received from the cancelled checks.

After an extended period of inactivity on the coalition books (the dormancy period) and after again exercising due diligence to locate the vendor or provider, the coalition is required to report and remit these funds in excess of ten dollars to the Florida Department of Financial Services (DFS) as unclaimed property in accordance with Chapter 717, Florida Statutes. The procedures for reporting and remitting unclaimed property to DFS can be found in the “Florida Unclaimed Property Reporting Instructions Manual” (DFS-A4-1992). This manual can be found on-line at –

<http://www.myfloridacfo.com/appresources/UPMIS/HolderReporting/Reporting-Instructions-Manual.pdf>

During the dormancy period and prior to remittance to the Bureau of Unclaimed Property, the coalition should appropriately identify the returned/unissued payments in their accounting records.

COALITION ADVANCE PAYMENTS FOR VOLUNTARY PREKINDERGARTEN EDUCATION (VPK) PROGRAM

Rule 6M-8.205, Florida Administrative Code (F.A.C.) addresses coalition advance payment and reconciliation for the VPK Education Program.

To facilitate a cash advance for VPK funds, a coalition must –

- Request a VPK coalition advance payment calculated in accordance with the formula in rule 6M-8.205, F.A.C. A coalition may submit an advance request in accordance with the invoice format prescribed by Reimbursement Request Requirements (Program Guidance 240.06).

- Reconcile the advance payment to the coalition’s immediate cash needs using the VPK Coalition Advance Payment and Reconciliation Form of the VPK Reimbursement Request Invoice.
- Manage its cash and repayment of the advance payment by offsetting the advance against invoices for expenditures to ensure that the coalition has fully expended the entire advance payment before the end of the fiscal year and that the coalition is not required to submit repayment to OEL.

In accordance with rule 6M-8.205, F.A.C., OEL retains the discretion to increase or decrease the amount of coalition advance payment based on student enrollment projections or availability of funds. If a coalition has not fully expended an advance payment at the end of a fiscal year (i.e. there are not sufficient expenditures on the final invoice to offset the advance payment), the coalition must prepare its final invoice for the fiscal year and submit the VPK Reimbursement Request Invoice indicating the difference between the final invoice amount and the balance of the advanced funds. The coalition must submit a check for the amount of the unexpended advance payment, made payable to OEL at the address referenced on page 6. The coalition may not receive a new VPK advance until all VPK advances from the previous fiscal year have been repaid. Refunds submitted after June 30th or earlier if notified by OEL for the prior fiscal year will not restore or create certified forward budget.

PROVIDER ADVANCE PAYMENTS FOR THE VPK PROGRAM

Section 1002.71(5)(b), F.S., requires OEL to adopt procedures for the advance payment of private providers and public schools in the VPK Program. OEL has done so under rule 6M-8.205, F.A.C.

Therefore, each coalition shall calculate and reconcile advance payments to private providers and public schools in the VPK program and address provider overpayments in accordance with rule 6M-8.205, F.A.C.

Rule 6M-8.205(5)(a), F.A.C., requires that a coalition make reasonable efforts in collecting an overpayment from a provider. OEL Program Guidance 240.03 provides guidance regarding the steps which constitute reasonable efforts on behalf of the coalition.

If a coalition has performed due diligence and is owed money by a provider at the end of the fiscal year due to unrecovered provider overpayments, the coalition may invoice OEL on the final (13th) invoice for the delinquent amount. A coalition must prepare its final invoice for the fiscal year and submit the VPK Reimbursement Request Invoice indicating the final invoice amount and ensuring that the request is marked as the final invoice. The coalition must include supportive detail of funds owed to the coalition by each delinquent provider as identified by the coalition. When debt is collected by the coalition, the coalition must submit a check to OEL at the address listed on page 6, along with a supplemental invoice indicating a prior year adjustment.

INTEREST EARNED

All funds received from OEL, including any advanced funds, must be kept in interest bearing accounts, unless one of three following conditions applies (see 2 CFR Part 200.306(b)(8), *Payment*).

1. The recipient receives less than \$120,000 in awards per year.
2. The best reasonably available interest bearing account would not be expected to earn in excess of \$500 per year on cash balances.
3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

Federal regulations require coalitions to promptly, but at least quarterly, remit interest earned on federally funded advances (i.e., SR funds) to OEL. The coalition is responsible for ensuring its subrecipients, if any, comply with applicable laws, rules and regulations regarding interest income from advanced grant funds. A coalition may keep SR interest amounts up to \$500 per year for administrative expenses 2 CFR § 200.305(b)(9).

If the coalition keeps interest amounts for administrative expenses, the coalition must reflect the interest retained on the SR Reimbursement Request Invoice Form. A coalition must use the funds to offset administrative reimbursements (billed to OCA - 97BBA) on the invoice during the period that the allowable SR interest is retained.

A coalition must return interest income on VPK funds to OEL in accordance with Section 216.181(16)(b), F.S., in accordance with the grant agreement.

Each quarter, a coalition should calculate the interest earned throughout the program year on unexpended SR or VPK funds in the coalition's interest-bearing account. Guidance regarding the methodology for making this calculation is provided in OEL Program Guidance 240.08. A coalition must keep documents such as bank statements to support the interest-income calculation and make these documents available for audit or monitoring purposes. The interest must be calculated separately for each program (i.e., SR or VPK). Earned interest must be returned by check made payable to OEL within 30 calendar days after the end of each quarter. The remittance detail must identify the fiscal quarter and the interest payment attributable to each program.

A coalition must submit a remittance check to the following address.

Attn: Financial Administration and Budget Services
Office of Early Learning
250 Marriott Drive
Tallahassee, Florida 32399

INSURED CASH ACCOUNTS

All SR and VPK advances must comply with requirements for deposit into an insured and interest-bearing account. 2 CFR Part 200.305, *Payment*, provides instruction on both of these requirements.

2 CFR 200.305(7)(ii) instructs grant funds are to be maintained in insured accounts "whenever possible." 2 CFR 200.305(8) states grant funds "must be deposited and maintained" in interest-bearing accounts. Based on these instructions OEL subrecipients must maintain grant funds in interest-bearing accounts; full FDIC insurance coverage of these grant funds is optional.

Note: OEL recommends this circumstance be shared periodically with your management team/governing board so they are aware of the related risk assumed if fully-insured grant funds are not maintained. Alternative arrangements (such as supplemental insurance options) may be of interest to your organization's management team if the risks for uninsured balances seems too high.

PREPAID COSTS

Prepaid costs are those which are disbursed for a good or service in advance of receipt of that good or service. For prepaid costs to be allowable, the costs must be expended and accounted for based on the following –

1. **Reasonable under the circumstances** – The cost and the prepayment of that cost must be ordinary, necessary and within sound business practice. If there are other options for payment besides prepayment (i.e., installment payments), the ELC should document why the pre-payment option was the most cost effective (i.e., cost savings) and provided the greatest benefit to the grant.
2. **A reasonable allocation of costs to the award(s) based on the benefit received** – The appropriate OCA(s) must be charged.
3. **Sufficiently documented to justify the prepayment. This includes:**
 - A description of the cost to be pre-paid and the grant program(s) to be charged for the cost along with applicable funding periods for the charged grants.
 - The cost savings or other business rationale for making the pre-payment.
 - A description of the methodology used to allocate the cost among the various benefitting grant programs.
 - The time period the pre-payment covers.
4. **Allowable Period**
 - **For goods or services to be consumed during the period of availability** – 45 CFR Part 75.309, states that the period of availability as “where a funding period is specified, a recipient may charge the grant only allowable costs resulting from obligations incurred during the funding period”. The funding period for ELCs is their grant year, which corresponds to the State Fiscal Year (July 1 – June 30). See below for how to treat any unused portion remaining at June 30.
 - For any prepaid costs that were **not** consumed by the end of the grant year, the unused portion should be refunded to OEL or offset on a future invoice. If the item of cost is an annual expense to the program, with consistent amounts, the unused portion is not required to be returned, but may be applied to the future program year, if benefit to the future year is expected to be realized.

The ELC should maintain documentation to support that the benefit was realized in the subsequent year.

5. The ELC should maintain appropriate records to show the balance of the prepaid cost or item throughout the grant year, and perform a periodic physical inventory on prepaid items, where appropriate. Examples of common prepaid costs include –
 - Insurance premiums
 - License renewals
 - Membership dues
 - Scholarships (Participants or Eligible Program Recipients)
 - Prepaid travel
 - Prepaid registrations

AUDIT AND MONITORING DISALLOWANCES, REFUNDS AND COURT-ORDERED RESTITUTION

During monitoring or audit activities, a particular item or items of cost may be questioned. OEL may formally determine an expenditure is unallowable in accordance with the applicable cost principles, Florida Statutes, or other terms contained in the grant agreement. The funds from such a disallowance must be adjusted or returned to OEL.

A coalition may also receive a refund from a parent, contractor, SR provider, or VPK provider that resulted from an overpayment or an improper payment. A refund may also result from court-ordered restitution. Such refunds must be adjusted or returned to OEL.

Whenever funds need to be returned to OEL, one of the following two sets of procedures should be followed.

For disallowances, overpayments, improper payments, or refunds (excluding court ordered restitution) involving **current year** grant funds, the coalition must –

- Reduce or “offset” the next monthly Reimbursement Request Invoice with the amount of repayment due from the coalition;
- Enter the amount of disallowance or refund as a reduction to the OCA originally impacted by the expenditure; and
- Include a written explanation indicating that the Reimbursement Request Invoice reflects a reduction because of a disallowance or refund referenced in the supporting documents provided.

For disallowances, overpayments, improper payments, or refunds involving **prior year** grant funds and for refunds resulting from court-ordered restitution payments involving **either** current year or prior year grant funds, the following procedure must be followed –

- Remit a check (made payable to the Office of Early Learning) for the refunded amount with the Reimbursement Request Invoice(s) to the address listed on page 6;
- Indicate which fiscal year (prior or current year) the refund is to be credited to on the Reimbursement Request Invoice; and
- Submit documents that explain the reason for the refund and the OCA originally impacted (including the Final 5045 for direct services) along with the Reimbursement Request Invoice.

Note: Refunds submitted after June 30th for the prior fiscal year will not restore or create certified forward budget.

REIMBURSEMENT REQUEST INVOICE

Reimbursement Request Invoices shall be submitted for approval in accordance with the format prescribed by OEL Program Guidance 240.06 (Reimbursement Request Requirements).

EFFECTIVE DATE

Issuance of this guidance represents approval by OEL management of the indicated procedures and related administrative forms. These procedures will be effective as of the date of this guidance listed below.

HISTORY

Original.—FPSR-PI-FMS-04-02. (Rescinded). Revised OEL-PI-0038-06 (June 23, 2006). Revised.—OEL-FG-0044-07 (May 24, 2007). Revised – OEL-FG-0048-08 (September 22, 2008). Revised – OEL-FG-0001-12 (February 20, 2012). Revised – May 15, 2014. Revised – June 23, 2015.

AUTHORITY

Public Law 101-453 – The Cash Management Improvement Act of 1990 (CMIA); 31 C.F.R Part 208; 2 CFR Part 200.302; 45 CFR Part 75.305

REPLACEMENT OF FORMER POLICY

This program guidance replaces OEL-FG-0001-12 (Cash Management Procedures) adopted by the Office of Early Learning on February 20, 2012.

If you have questions or concerns regarding the guidance provided here, please contact the OEL Financial Administration and Budget Services Office at (850) 717-8628