



ELCHC Finance Committee Meeting

Monday, August 8, 2022 at 3:00 pm

6302 E. Martin Luther King Jr. Blvd. Suite 100, Tampa, FL 33619

<https://us06web.zoom.us/j/85278873088?pwd=SWNiWkdaSmVZOVFVL0kvZzdzYldwUT09>

Meeting ID: 852 7887 3088

Passcode: 663774



ELCHC Finance Committee Meeting Agenda

Monday, August 8, 2022

I. CALL TO ORDER

L. Bowers

A. Roll call/Quorum Verification

B. Approval of Minutes for June 6, 2022 Regular Meeting - 3

II. PUBLIC COMMENT I

Individuals wishing to address the Early Learning Coalition of Hillsborough County Board of Directors must complete a Public Comment Request Card and submit it to the official recorder prior to the noticed start time of the meeting. Said comments will be limited to three (3) minutes per individual on a first come, first serve basis, and only at such time as is identified on the official meeting agenda for public comment. All public comment in Public Comment I must pertain to an item on the approved agenda

III. FINANCIAL REPORT

G. Meyer

A. Financial Report - 6

IV. ACTION ITEMS

A. Approve allocation of funds to Social Solutions - 29

R. Rampersad

B. Approve allocation of funds to WebAuthor.com LLC - 30

R. Rampersad

C. Approve allocation of funds to the Business Leadership Institute for Early Learning - 31

G. Meyer

D. Approve allocation of funds to OneconnectionIT LLC - 32

G. Meyer

E. Execute School Readiness Funding Match Contract with Children's Board of Hillsborough County (CBHC) - 33

G. Meyer/K. Minney

F. Execute Community Development Block Grant (CDBG) contract with City of Tampa - 34

G. Meyer/K. Minney

G. Execute contract with Hillsborough County Board of County Commissioners (BOCC) - 35

G. Meyer/K. Minney

V. CEO REPORT

G. Gillette

VI. DISCUSSION ITEMS

VII. ADJOURNMENT

Monday, June 6, 2022 at 3:00 pm

Hybrid Meeting

6302 E. Martin Luther King Jr. Blvd., Suite 100
Tampa, FL 33619

MEETING ATTENDANCE

Facilitator: Luke Buzard, Chair

Committee Members Present:

Lee Bowers*, Carl Harness*, Dr. Shawn Robinson, Luke Buzard*

Committee Members Absent:

Board Members Present:

Stephie Holmquist Johnson

ELCHC Staff:

Alison Fraga, Megan Folts*, Gordon Gillette, Hannah Goble, Gary Meyer, Kelley Minney, Abby Perez, Rick Rampersad, Helen Sovich, Erica Turchin*

Other Attendees:

Frazier Carraway and Tonia Williams*

**Indicates attendance via Zoom meeting platform.*

CALL TO ORDER

Quorum Verification

Noting a quorum had been established, Chair Buzard called the meeting to order at 3:02 pm.

Approval of April 4, 2022 regular Finance Committee meeting minutes

Dr. Shawn Robinson made a motion to approve the April 4, 2022 regular Finance Committee meeting minutes. Lee Bowers made a second. The motion carried unanimously.

PUBLIC COMMENT I

There was no Public Comment.

FINANCIAL REPORT

Mr. Gary Meyer, Chief Financial Officer, gave an overview of the FY 23 proposed budget. Mr. Meyer highlighted the following items:

1. School Readiness revenue of \$74 M is based on estimates shared by Division of Early Learning (DEL).
2. American Rescue Plan Act (ARPA) funding includes the second and third payments from the first round of \$48.5 M and a second round estimated at \$48.5 M in September.

3. Workforce funding was extended to June 30, 2023.
4. DEL match was budgeted at \$1.3 M.
5. School Readiness and local funders are budgeted similar to FY 22. New grant opportunities in pipeline for FY23.
6. School Readiness expenses: direct services at 81.0% of revenues, on track and budgeted to meet administrative caps.
7. Voluntary Prekindergarten (VPK) revenues projected to increase in FY 23, mostly due to a legislative increase in base student allotment.

ACTION ITEMS

A. Provider Rate Increase

Mr. Meyer presented the proposal for the provider rate increase at an annual incremental cost of \$2.7 M. Mr. Meyer reported that, after July 1, 2022, Coalition's will no longer be able to set their own provider rates, and that the Department of Education Division of Early Learning will set new minimum provider rates in FY23. Mr. Meyer explained that Coalitions were taking the opportunity to increase their rates prior to July 1, 2022. The proposal included the analysis that was done to determine the rate increases and the proposed increases for care levels, infants, 2yr, 3yr, 4 yr, and school age.

Chair Buzard commented that he was in support of raising the rates to serve more children. Mr. Meyer confirmed that the rate increase of 4.5 % is a weighted average.

Dr. Shawn Robinson made a motion to approve taking the rate schedule to the Board. Carl Harness made a second. The motion carried unanimously.

B. FY 23 Proposed Budget

Mr. Meyer stated that last minute changes were made to the budget and that the new budget number is \$202,717,490 which matches the financial schedule that was reviewed earlier in the meeting.

Dr. Shawn Robinson made a motion to approve the budget with the amended number of \$202,714,490 that Mr. Meyer represented. Lee Bowers made a second. The motion carried unanimously.

Committee Chair Buzard stated that questions about the budget can be emailed to Mr. Meyer.

C. Approve Allocation of funds to the Early Childhood Council

Hannah Goble stated that the allocation of funds to the Early Childhood Council was for inclusion classroom support services.

Carl Harness made a motion to approve the allocation to Early Childhood Council. Lee Bowers made a second. The motion carried unanimously.

D. Approve Allocation of Funds to Brookes Publishing

Hannah Goble stated that funding to Brookes Publishing was for purchasing additional Ages & Stages Questionnaire (ASQ) and Ages & Stages Questionnaire Social Emotional (ASQ-SE) kits for School Readiness providers. Child care providers are required to screen children in their programs birth to kindergarten entry.

Dr. Shawn Robinson made a motion to approve the allocation of funds to Brookes Publishing for ASQ/ASQ-SE kits. Lee Bowers made a second. The motion carried unanimously.

E. Approve allocation of funds to Hillsborough Community College

Mr. Meyer reported that as part of the INCENTIVE\$ program, early childhood teachers that need college level courses can take coursework through Hillsborough Community College (HCC). Staff is recommending an additional \$50,000 to HCC that will allow summer and fall coursework for approximately 94 INCENTIVE\$ participants.

Mr. Gillette discussed the T.E.A.C.H. scholarship program.

Carl Harness made a motion to approve the allocation of funds to Hillsborough Community College. Lee Bowers made a second. The motion carried unanimously.

CEO REPORT

Mr. Gillette reported about federal and state funding increases for the School Readiness and Voluntary Prekindergarten programs in FY 23.

DISCUSSION ITEMS

No Discussion items.

ADJOURNMENT

Citing no further business, Dr. Shawn Robinson made a motion to adjourn the meeting. Lee Bowers made a second. The motion carried unanimously.

Read and approved by: _____
Dr. Stephie Holmquist Johnson, Secretary *Date*

ELCHC FINANCE COMMITTEE MEETING – August 8, 2022

FINANCIAL REPORT

ITEM III.A.

ISSUE: Financial Report

NARRATIVE: The Financial Report includes the following items:

- Budget to Actual (Preliminary, Unaudited, Prior to DEL 13th Invoice)
- 2021-2022 Financial Monitoring Report

(2 Attachments)



Budget to Actual (Preliminary, Unaudited, Prior to DEL 13th Invoice)
June 30, 2022

	Actual	Budget	Difference		Actual	Budget	Difference		
	YTD	YTD	YTD favorable	%	2022 YTD	2022	YTD favorable	%	
			/(unfavorable)		Actual/Forecast	Budget	/(unfavorable)		
Program Revenue									
School Readiness	66,400,213	67,817,521	(1,417,308)	-2.1%	67,817,521	67,315,906	501,615	0.7%	
School Readiness Match - DEL	1,197,490	1,319,509	(122,019)	-9.2%	1,319,509	1,525,882	(206,373)	-13.5%	
School Readiness - Local Funders:									
Children's Board HC	700,770	700,770	-	0.0%	700,770	700,770	-	0.0%	
Metro Ministries (Children's Board)	32,023	150,000	(117,977)	-78.7%	150,000	150,000	-	0.0%	
Hillsborough County BOCC	276,000	276,000	-	0.0%	276,000	276,000	-	0.0%	
HC Childcare -Licensing & Fees	333,866	417,957	(84,091)	-20.1%	417,957	430,000	(12,043)	-2.8%	
City of Tampa	160,722	150,000	10,722	7.1%	150,000	-	150,000	100.0%	
United Way	69,112	69,112	(0)	0.0%	69,112	69,112	-	0.0%	
Caspers	24,463	50,000	(25,537)	-51.1%	50,000	50,000	-	0.0%	
School Readiness - Local Funders	1,596,956	1,813,839	(216,883)	-12.0%	1,813,839	1,675,882	287,957	0.0%	
Total School Readiness Revenue	69,194,660	70,950,869	(1,756,209)	-2.5%	70,950,869	70,517,670	433,199	0.6%	
Other Local Funders:									
HC Community Development, incl. ALICE>150	129,681	175,000	(45,319)	-25.9%	175,000	175,000	-	0.0%	
Hillsborough Infant/Toddler Initiative	156,369	156,369	-	0.0%	156,369	64,000	92,369	144.3%	
Conn Foundation	33,820	58,000	(24,180)	-41.7%	58,000	45,500	12,500	27.5%	
Spurlino Foundation	11,547	50,000	(38,453)	100.0%	50,000	50,000	-	0.0%	
SR Program Income (training, IECF memberships)	30,878	20,000	10,878	54.4%	20,000	20,000	-	0.0%	
HELN (Hillsborough Early Learning Network)	16,522	6,000	10,522	175.4%	6,000	6,000	-	0.0%	
ELFL (Early Learning Florida)	22,460	82,000	(59,540)	-72.6%	82,000	82,000	-	0.0%	
Lastinger Project	225,000	212,000	13,000	6.1%	212,000	212,000	-	0.0%	
Misc. Donations	249,955	300,000	(50,045)	-16.7%	300,000	300,000	-	0.0%	
Other Local Funders	876,232	1,059,369	(183,137)	-17.3%	1,059,369	954,500	104,869	11.0%	
Total School Readiness Revenue and Local Revenue	70,070,892	72,010,238	(1,939,346)	-2.7%	72,010,238	71,472,170	538,068	0.8%	
Program Expenses									
School Readiness									
Direct Services	52,571,400	55,219,972	2,648,572	4.8%	55,219,972	56,256,030	(1,036,058)	-1.8%	
School Readiness Match - DEL	1,197,490	1,319,509	122,019	9.2%	1,319,509	1,551,647	(232,138)	-15.0%	
School Readiness - Local Funders	1,853,194	1,813,839	(39,355)	0.0%	1,813,839	1,675,882	137,957	8.2%	
General Contributions and Gifts	876,232	1,059,369	183,137	0.0%	1,059,369	686,500	372,869	54.3%	
Total Direct Services	56,498,316	59,412,689	2,914,373	4.9%	59,412,689	60,170,058	(757,369)	-1.3%	
Personnel	8,619,092	7,930,993	(688,098)	-8.7%	7,930,993	8,196,537	(265,544)	-3.2%	
Staff Development	121,704	102,923	(18,781)	-18.2%	102,923	103,518	(596)	-0.6%	
Professional Services	527,367	638,963	111,596	17.5%	638,963	640,820	(1,858)	-0.3%	
Occupancy	462,121	507,945	45,824	9.0%	507,945	507,945	-	0.0%	
Postage, Freight and Delivery	21,010	4,777	(16,233)	-339.8%	4,777	4,777	(0)	0.0%	
Rentals	6,527	15,748	9,221	58.6%	15,748	15,748	-	0.0%	
Supplies	96,434	91,846	(4,589)	-5.0%	91,846	63,982	27,864	43.6%	
Communications	21,251	35,391	14,140	40.0%	35,391	35,501	(110)	-0.3%	
Insurance	70,049	51,211	(18,838)	-36.8%	51,211	51,211	-	0.0%	
Tangible Personal Property	154,269	105,876	(48,394)	-45.7%	105,876	105,906	(30)	0.0%	
Quality	1,106,538	1,275,458	168,920	13.2%	1,275,458	1,315,643	(40,185)	-3.1%	
Travel	29,569	46,933	17,364	37.0%	46,933	47,898	(965)	-2.0%	
Other Operating	88,634	100,986	12,352	12.2%	100,986	101,108	(121)	-0.1%	
Other Operating Expenses	2,705,474	2,978,056	272,582	9.2%	2,978,056	2,994,058	(16,002)	-0.5%	
ELCHC Operating	11,324,565	10,909,049	(415,516)	-3.8%	10,909,049	9,613,612	1,295,437	13.5%	
CCL/ECC	1,143,116	1,149,500	6,384	0.6%	1,149,500	1,149,500	-	0.0%	
Inclusion Cost	196,172	317,000	120,828	38.1%	317,000	317,000	-	0.0%	
Scholarships and Other	256,892	222,000	(34,892)	-15.7%	222,000	222,000	-	0.0%	
Total School Readiness & Other Expenses	69,419,062	72,010,238	2,591,176	3.6%	72,010,238	71,472,170	538,068	0.8%	
SR Change in Net Assets	651,830	-	(651,830)	-100%	-	-	-	0.0%	
GOALS									
< 5.00 %	School Readiness - Admin	4.2%	4.9%	-0.7%	-13.8%	4.9%	4.5%	0.4%	8.2%
> 4.00 %	School Readiness - Quality	9.9%	8.6%	1.3%	15.4%	8.6%	8.3%	0.3%	3.7%
< 22.00%	School Readiness - Non-Direct	20.2%	17.7%	2.4%	13.8%	17.7%	18.6%	-0.9%	-4.7%
> 78.00 %	School Readiness - Direct	79.8%	82.3%	-2.4%	-3.0%	82.3%	81.4%	0.9%	1.1%



Budget to Actual (Preliminary, Unaudited, Prior to DEL 13th Invoice)

June 30, 2022

	Actual	Budget	Difference		Actual	Budget	Difference	
	YTD	YTD	YTD favorable	%	2022 YTD	2022	YTD favorable	%
			/(unfavorable)		Actual/Forecast	Budget	/(unfavorable)	
VPK Revenue								
Voluntary Pre-Kindergarten	24,884,275	26,832,662	(1,948,387)	-7.3%	26,832,662	31,058,603	(4,225,941)	-13.6%
Total VPK Revenue	24,884,275	26,832,662	(1,948,387)	-7.3%	26,832,662	31,058,603	(4,225,941)	-13.6%
Voluntary Pre-Kindergarten								
Direct Services	24,135,049	25,936,488	1,801,438	6.9%	25,936,488	29,797,058	(3,860,570)	-13.0%
Personnel	530,654	738,582	207,929	28.2%	738,582	1,017,628	(279,045)	-27.4%
Staff Development	10,319	14,955	4,636	31.0%	14,955	16,005	(1,050)	-6.6%
Professional Services	78,909	24,809	(54,100)	-218.1%	24,809	115,858	(91,049)	-78.6%
Occupancy	48,574	57,095	8,521	14.9%	57,095	61,095	(4,000)	-6.5%
Postage, Freight and Delivery	757	523	(234)	-44.8%	523	523	-	0.0%
Rentals	1,232	52	(1,180)	-2268.7%	52	3,752	(3,700)	-98.6%
Supplies	5,399	9,782	4,384	44.8%	9,782	5,118	4,664	91.1%
Communications	4,072	3,182	(890)	-28.0%	3,182	4,082	(900)	-22.1%
Insurance	12,456	5,944	(6,512)	-109.6%	5,944	5,944	-	0.0%
Tangible Personal Property	34,525	5,593	(28,932)	-517.2%	5,593	13,693	(8,100)	-59.2%
Quality	1,908	5,689	3,781	66.5%	5,689	5,689	-	0.0%
Travel	5,423	1,721	(3,702)	-215.1%	1,721	2,594	(873)	-33.7%
Other Operating	14,196	8,247	(5,949)	-72.1%	8,247	10,977	(2,730)	-24.9%
Depreciation	-	-	-	0.0%	-	-	-	0.0%
Other Operating Expenses	217,768	137,592	(80,176)	-58.3%	137,592	245,330	(107,738)	-43.9%
ELCHC Operating	748,422	876,174	127,753	14.6%	876,174	1,241,545	(365,371)	-29.4%
CCL/ECC	-	20,000	20,000	100.0%	20,000	20,000	-	0.0%
Total Voluntary Pre-Kindergarten	24,883,471	26,832,662	1,949,191	7.3%	26,832,662	31,058,603	(4,225,941)	(0)
VPK Change in Net Assets	804	-	(804)	-100%	-	-	-	0.0%
GOALS								
< 4.00 % VPK - Admin	3.6%	3.6%	0.1%	1.6%	3.6%	3.8%	-0.2%	-4.3%
American Rescue Plan Act Revenues								
ARPA FY22 Revenues	14,000,000	15,287,109	(1,287,109)	-8.4%	15,287,109	-	15,287,109	100.0%
Total ARPA Revenues	14,000,000	15,287,109	(1,287,109)	-8.4%	15,287,109	-	15,287,109	100.0%
American Rescue Plan Act Expenses								
ARPA FY22 Expenses								
Direct Services	13,971,583	14,557,798	586,215	4.0%	14,557,798	-	14,557,798	100%
Personnel	85,574	729,311	643,737	88.3%	729,311	-	729,311	100%
Quality	63	-	(63)	-100%	-	-	-	0.0%
Other Operating Expenses	63	-	(63)	-	-	-	-	0.0%
ELCHC Operating	85,637	729,311	643,674	88.3%	729,311	-	729,311	100%
Total ARPA Expenses	14,057,220	15,287,109	1,229,889	8.0%	15,287,109	-	15,287,109	100%
ARPA Change in Net Assets	(57,219)	-	(57,219)	-100%	-	-	-	0.0%
CRSSA - Workforce Revenue								
Workforce FY22 Revenue	2,119,259	2,193,300	(74,041)	0.0%	2,193,300	-	2,193,300	100.0%
Total Workforce Revenues	2,119,259	2,193,300	(74,041)	-3.4%	2,193,300	-	2,193,300	100.0%
CRSSA - Workforce Expenses								
Workforce FY22 Expenses								
Direct Services	1,359,175	1,754,840	395,665	22.5%	1,754,840	-	1,754,840	100%
Personnel	290,115	438,460	148,345	33.8%	438,460	-	438,460	100%
Professional Services	1,006	-	(1,006)	-100%	-	-	-	0.0%
Postage, Freight and Delivery	187	-	(187)	-100%	-	-	-	0.0%
Supplies	7,020	-	(7,020)	-100%	-	-	-	0.0%
Tangible Personal Property	511,890	-	(511,890)	-100%	-	-	-	0.0%
Quality	134,883	-	(134,883)	-100%	-	-	-	0.0%
Travel	90	-	(90)	-100%	-	-	-	0.0%
Other Operating	3,000	-	(3,000)	-100%	-	-	-	0.0%
Depreciation	-	-	-	0.0%	-	-	-	0.0%
Other Operating Expenses	658,077	-	(658,077)	-100%	-	-	-	0.0%
ELCHC Operating	948,192	438,460	(509,732)	-116.3%	438,460	-	438,460	100%
Total Workforce Expenses	2,307,367	2,193,300	(114,067)	-5.2%	2,193,300	-	2,193,300	100%
CRSSA - Workforce Change in Net Assets	(188,108)	-	(188,108)	-100%	-	-	-	0.0%



Budget to Actual (Preliminary, Unaudited, Prior to DEL 13th Invoice)

	June 30, 2022							
	Actual	Budget	Difference		Actual	Budget	Difference	
	YTD	YTD	YTD favorable	%	2022 YTD	2022	YTD favorable	%
			/(unfavorable)		Actual/Forecast	Budget	/(unfavorable)	
CRSSA - (Phase VI, Outreach)								
Phase IV FY22 Revenue	18,761,491	18,786,470	(24,979)	0.0%	18,786,470	-	18,786,470	100.0%
Total CRSSA Revenues	18,761,491	18,786,470	(24,979)	-0.1%	18,786,470	-	18,786,470	100.0%
CRSSA - (Phase VI, Outreach) Expenses								
Workforce FY22 Expenses								
Direct Services	18,532,716	18,532,716	-	0.0%	18,532,716	-	18,532,716	100%
Personnel	44,067	253,754	209,687	82.6%	253,754	-	253,754	100%
Professional Services	112,661	-	(112,661)	-100%	-	-	-	0.0%
Occupancy	121	-	(121)	-100%	-	-	-	0.0%
Postage, Freight and Delivery	828	-	(828)	-100%	-	-	-	0.0%
Supplies	17,559	-	(17,559)	-100%	-	-	-	0.0%
Quality	100,703	-	(100,703)	-100%	-	-	-	0.0%
Other Operating	10,000	-	(10,000)	-100%	-	-	-	0.0%
Other Operating Expenses	241,872	-	(241,872)	-100%	-	-	-	0.0%
ELCHC Operating	285,939	253,754	(32,185)	-12.7%	253,754	-	253,754	100%
Total CRSSA Expenses	18,818,655	18,786,470	(32,185)	-0.2%	18,786,470	-	18,786,470	100%
CRSSA - (Phase VI, Outreach) Change in Net Assets	(57,164)	-	57,164	100%	-	-	-	-
Preschool Development Grant (PDG) Revenues								
PDG FY21 Carryover Revenues	151,398	151,398	-	0.0%	151,398	204,792	(53,394)	-26.1%
PDG FY22 New Revenues	79,027	412,094	333,067	80.8%	412,094	412,094	-	0.0%
Total PDG Revenues	230,425	563,492	333,067	59.1%	563,492	616,886	(53,394)	-8.7%
Preschool Development Grant (PDG) Expenses								
PDG FY21 Carryover Expenses	151,398	151,398	-	0.0%	151,398	204,792	53,394	26.1%
PDG FY22 New Expenses	75,066	412,094	337,028	81.8%	412,094	412,094	-	0.0%
Total PDG Expenses	226,464	563,492	337,028	59.8%	563,492	616,886	53,394	8.7%
Preschool Development Grant Change in Net Assets	3,961	-	(3,961)	-100%	-	-	-	-
Total Revenue	130,066,343	135,673,271	5,606,928	4.1%	135,673,271	103,147,659	32,525,612	31.5%
Total Expenses	129,712,238	135,673,271	5,961,032	4.4%	135,673,271	103,147,659	32,525,612	31.5%
Change in Net Assets	354,104	-	(354,104)	-100%	-	-	-	-

**Independent Accountants' Report on
Financial Compliance Advisory Services**

**Early Learning Coalition of Hillsborough County, Inc.
(ELC 19)**

2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021

The Florida Department of Education Division of Early Learning is an equal opportunity employer/program. The Division of Early Learning will provide auxiliary aids and services upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711.

**Independent Accountants’ Report on
Financial Compliance Advisory Services
Early Learning Coalition of Hillsborough County, Inc. (ELC 19)
2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021**

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October 21, 2021

State of Florida Department of Education
Division of Early Learning
Tallahassee, Florida

We have performed specific financial compliance consulting services as described in the Florida Department of Education Division of Early Learning's 2021-22 Onsite Financial Monitoring Tool for the Early Learning Coalition of Hillsborough County, Inc. (the ELC or the Entity). These services were contracted by the Division of Early Learning (DEL) to comply with its oversight and monitoring responsibilities as outlined in applicable federal regulations and state statutes:

- 45 Code of Federal Regulations (CFR) § 75.342(a), USDHHS, *Monitoring and reporting program performance*;
- 2 CFR § 200.329(a), *Monitoring and reporting program performance*;
- 2 CFR § 200.332(d), *Requirements for pass-through entities*; and
- Chapter 1002.82(2)(s), Florida Statutes (F.S.), *DEL; powers and duties*.

These advisory services were conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. DEL is solely responsible for the sufficiency of the procedures performed. Consequently, we make no representation regarding the sufficiency of the procedures performed, either for the purpose for which this report has been requested or for any other purpose.

On October 18, 2021 through October 21, 2021, we visited the Early Learning Coalition of Hillsborough County, Inc. (ELC 19) and performed financial compliance consulting services as summarized in DEL's 2021-22 Onsite Financial Monitoring Tool for the period August 1, 2020 through July 31, 2021. Detailed descriptions of the procedures performed, and our related findings begin on page 6 of this report.

These consulting procedures were not designed to express an opinion on the business, operational, and internal control risks associated with the ELC's compliance with the previously described financial management standards as outlined in applicable Office of Management and Budget Uniform Grant Guidance, Code of Federal Regulations, or other state and federal requirements. Accordingly, we do not express such an opinion. Additionally, because of inherent limitations of internal control systems, the procedures performed should not be relied upon to prevent or detect errors or fraud associated with grant related revenues or expenditures. Had we performed additional procedures, other matters might have come to our attention that would have been reported to DEL.

This report is intended solely for the information and use of DEL and DEL's management, and is not intended to be and should not be used by anyone other than these specified parties.

Thomas Howell Ferguson P.A.

Thomas Howell Ferguson P.A.
Tallahassee, Florida

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report Period Reviewed: August 1, 2020 – July 31, 2021

Executive Summary

I. Executive Summary

1.0 Findings

We performed financial monitoring procedures based on the testing procedures included in DEL’s 2021-22 Onsite Financial Monitoring Tool, which is available on DEL’s SharePoint Coalition Zone. Contact your SharePoint manager for access to the tools via your local SharePoint website.

Our procedures were performed using firm and professional standards. A summary of the testing categories, or Objectives used during this engagement and the related monitoring results are summarized here.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)		
2021-22 Monitoring Results		
Objectives ⁽¹⁾	Prior Period Findings ⁽²⁾	Current Period Findings
1.0 – Preventive /corrective action plan (PCAP) Implementation	-	-
2.0 – Financial management systems	-	-
3.0 – Internal control environment	-	-
4.0 – Cash management	-	-
5.0 – DEL’s statewide information system ¹	N/A	N/A
6.0 – Prepaid program items	-	-
7.0 – Cost allocation and disbursement testing	3	1
8.0 – Travel	2	2
9.0 – Purchasing	2	-
10.0 – Contracting	-	-
11.0 – Subrecipient monitoring	1	1
TOTAL	8	4

(1) Objective 5.0 – For 2021-22, testing of this objective is not included in the scoped onsite financial monitoring tasks. This objective shown for disclosure purposes only.

(2) Refer to the entity’s 2020-21 fiscal monitoring report for detailed disclosures of all noted prior period findings.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021

Executive Summary

Included in the table below is a summary of the results from our review of prior period findings. New findings may occur in the current period if prior period findings, which should have been corrected, remain unresolved.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)				
Status of Prior Period Findings				
Finding	Resolved	Partially Resolved	Unresolved	New Finding
ELC 19-2020-21-001 Cost allocation and disbursement testing – <i>Missing required expenditure documentation</i>	X			None
ELC 19-2020-21-002 Cost Allocation and Disbursement Testing – <i>Lack of DEL approval for selected cost items</i>	X			None
ELC 19-2020-21-003 Cost Allocation and Disbursement Testing – <i>Inaccurate coding of GL expenses</i>	X			None
ELC 19-2020-21-004 Travel – <i>Missing required supporting documentation</i>	X			None
ELC 19-2020-21-005 Travel – <i>Untimely processing of employee reimbursement</i>	X			None
ELC 19-2020-21-006 Purchasing – <i>Missing required procurement process – Quote(s) from CMBEs</i>	X			None
ELC 19-2020-21-007 Purchasing – <i>Missing required procurement processes and related compliance issues</i>	X			None
ELC 19-2020-21-008 Subrecipient Monitoring – <i>Missing required federal processes for subrecipient</i>	X			None

These financial monitoring procedures apply to both the School Readiness (SR) and Voluntary Prekindergarten (VPK) programs. Chapter 1002, F.S. does not provide specific financial monitoring steps for the federally-funded School Readiness program or the state-funded VPK program. The minimum federal standards have been applied to both programs.

The attached Schedule of Findings contains detailed information about current period and prior period findings. Your ELC must submit a (PCAP) response to DEL within 30 days of receiving this report, if there are has current period findings. Contact DEL staff with any questions about the PCAP process.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021

Executive Summary

2.0 Observations

Other matters or circumstances may have been noted by us as we completed the indicated monitoring tasks. Detailed information about these observations is provided in the *Schedule of Observations* and is summarized here.

Observations from 2021-22 monitoring visit

The monitors noted no items for the current monitoring period.

Items for DEL follow-up

The monitoring team noted no items for DEL follow-up in the current period

This monitoring report is intended solely for the information and use of DEL and DEL's management and is not intended to be and must not be used by anyone other than these specified parties.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

II. Schedule of Findings

We performed financial monitoring procedures based on the Testing Procedures included in DEL's SharePoint Coalition Zone. Contact your SharePoint manager for access to the tools via your local SharePoint website.

The monitoring procedures performed included tests of details of transactions, file inspections and interviews with the ELC's personnel (1) to determine the status of recommendations from the prior period monitoring visit(s) and (2) to adequately support the current period findings and recommendations. Detailed information for these items is disclosed in the following sections of this report.

1.0 – Preventive/corrective action plan (PCAP) implementation

The current period monitoring procedures were performed to determine if the ELC implemented the required preventive and corrective actions as described in the accepted PCAP from the most recently closed grant program year.

Prior Period Finding # ELC 19-2020-21-001

Cost allocation and disbursement testing – *Missing required expenditure documentation*

Finding/Condition: During detailed testing of disbursements, monitor noted 2 of 39 sampled transactions totaling \$3,171.81 that did not include sufficient documentation to allow a proper determination to be made on whether the examined expenses are necessary, reasonable, or allowable.

Status: **Corrective actions resolved.**

Prior Period Finding # ELC 19-2020-21-002

Cost Allocation and Disbursement Testing – *Lack of DEL approval for selected cost items*

Finding/Condition: During detailed testing of disbursements, monitor noted expenses of \$335.20 related to memberships where required prior approval from DEL was not obtained.

Status: **Corrective actions resolved.**

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

Prior Period Finding # ELC 19-2020-21-003

Cost Allocation and Disbursement Testing – *Inaccurate coding of GL expenses*

Finding/Condition: During detailed testing of disbursements, monitor noted one instance in which an expense of \$135.41 was miscoded. Monitor noted the expense was coded to travel-out of state, but upon inspection of the supporting documentation it was determined the expenses should have been coded to travel-in state.

Status: **Corrective actions resolved.**

Prior Period Finding # ELC 19-2020-21-004

Travel – *Missing required supporting documentation*

Finding/Condition: During detailed testing of travel expenses, monitor noted two of four sampled transactions totaling \$188.00 and missing supporting documentation as required by the Coalition’s Travel Policy.

Status: **Corrective actions resolved.**

Prior Period Finding # ELC 19-2020-21-005

Travel – *Untimely processing of employee reimbursement*

Finding/Condition: During detailed testing of travel expenses, monitor noted one of five sampled transactions totaling \$351.90 was not reimbursed in a timely manner in accordance with the Coalition’s Finance Policy.

Status: **Corrective actions resolved.**

Prior Period Finding # ELC 19-2020-21-006

Purchasing – *Missing required procurement process – Quote(s) from CMBEs*

Finding/Condition: During detailed testing of procurements, monitor noted one of six sampled transactions totaling \$300.00 and missing documentation of a quote from a Certified Minority Business Enterprise (CMBE) or documented reason why such a quote was not obtained/available, as required by state purchasing rules.

Status: **Corrective actions resolved.**

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

Prior Period Finding # ELC 19-2020-21-007

Purchasing – *Missing required procurement processes and related compliance issues*

Finding/Condition: During detailed testing of procurements, monitor noted one of six sampled transactions totaling \$20,500 with one or more instances of potential noncompliance and/or missing documentation as required by various federal/state grant program rules, state and federal purchasing rules, related party disclosure requirements from state statutes and/or USDHHS/CCDF guidance.

Status: **Corrective actions resolved.**

Prior Period Finding # ELC 19-2020-21-008

Subrecipient Monitoring – *Missing required federal processes for subrecipient*

Finding/Condition: During our detailed testing of one sampled subrecipient contract totaling \$71,500, we noted lack of documentation of subrecipient monitoring and instances of required monitoring activities that were not performed.

Status: **Corrective actions resolved.**

No findings noted in current period.

2.0 – Financial management systems

The current period monitoring procedures were performed to gain an understanding of the ELC's financial and operational environments through review of policies and procedures, observation of processes, document inspection and interviews of ELC personnel.

No findings noted in the current period.

3.0 – Internal control environment

The current period monitoring procedures were performed to gain an understanding of the ELC's internal control environment through testing of key internal controls and observation of ELC's operations to ensure compliance with Federal laws, regulations and grant program compliance requirements.

No findings noted in the current period.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

4.0 – Cash management

The current period monitoring procedures were performed to determine if sampled documentation demonstrated appropriate and sufficient cash management procedures are in place and being followed. The processes examined include cash management procedures related to sources of other non-grant revenues.

No findings noted in the current period.

5.0 – DEL’s statewide information system reporting and reconciliation – N/A for 2021-22

6.0 – Prepaid program items

The current period monitoring procedures were performed to identify any prepaid program activity for this ELC. If such activity was found, monitoring procedures were applied to determine if all prepaid program items were appropriately safeguarded, managed, tracked and reported.

Based on results obtained from inquiries made to and an inspection of data items provided by ELC personnel, the monitors noted no current year prepaid program item activity.

7.0 – Cost allocation and disbursement testing

The current period monitoring procedures were performed to determine if sampled disbursements were appropriately incurred and posted within the ELC’s financial records. Sampled items were tested to ensure the activity: is allowable, has appropriate approval (including pre-approval from DEL if needed), and meets the period of availability requirements for the grant monies used to fund disbursements. Sampled items are also tested to verify appropriate allocation in accordance with applicable cost principles, grant program compliance requirements and guidance issued by DEL.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

Finding # ELC 19-2021-22-001

Cost Allocation and Disbursement – *Pooled cost allocation errors*

Finding/Condition: During detailed onsite testing, we identified various expenditures with insufficient documentation for the related cost allocation calculations made. This compliance deficiency represents a potential pervasive issue that could impact all detailed transaction items sampled for the monitoring period.

All disbursements should have sufficient supporting documentation to ensure that expenditures provide the intended benefit to the grant program(s) charged and are accurately and appropriated allocated.

- Monitor identified similar results of operating and reporting errors for shared/pooled costs during cost allocation testing. Analysis by Coalition staff and monitor found programmatic expenditures improperly classified as administrative costs. This resulted in program cost reporting not in compliance with federal/state cost principles and DEL OCA definitions that required adjusting journal entries to correct.
- The Coalition’s calculated breakout for the tested periods were approximately 13-15% administrative and 85-87% programmatic. Monitor noted within the general ledger costs were allocated 19-23% administrative and 77-81% programmatic, **which demonstrates overreporting of administrative costs in error.** *Note: Disclosures on the magnitude of these results and/or their impact on the Coalition’s SR and VPK programs are not part of our scoped monitoring tasks for DEL and are not included in this report.*

Criteria: 2 CFR Part 200,450(a), *Allocable costs*, states: “... A cost is allocable to a particular cost objective, such as a grant, contract, project, service, or other activity, in accordance with the relative benefits received.”

Cause: Inadvertent oversight by Coalition staff.

Effect: Misallocation of shared costs which causes noncompliance with ELC policies and a misrepresentation of allocated costs to the grant programs managed by the ELC.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

1. Confirm for OEL the results reported here. Testing records indicate cost allocation calculation anomalies in January and June 2021 statistic files/worksheets.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

2. Review other monthly cost allocation schedules for program year 2021-22 to determine if there are other instances of cost allocation calculation errors.
3. If other cost allocation calculation errors are identified, prepare a summary to identify the errors found and which monthly statistic files/worksheets were impacted.
4. Prepare correcting/adjusting journal entries for each month in program year 2021-22. Access actual monthly child count data to prepare/post the adjusting/correcting calculations to “true-up” monthly child count estimates.
5. Submit supporting files from items #2, #3 and correcting journal entries from item #4 to DEL. Upon review, DEL will provide technical assistance suggestions and instructions on remitting any funds determined to be incurred for unallowable costs (if applicable).
6. Review, and revise as necessary, the Coalition’s policies, procedures, and internal controls, related to processing disbursements and allocating costs to benefitting grant programs to ensure the Coalition provides adequate guidance to staff.
7. Conduct training as necessary to help ensure Coalition staff knows about and can follow established or revised internal controls, policies and procedures.

8.0 – Travel

The current period monitoring procedures were performed to determine if the ELC’s sampled travel-related expenditures are paid in accordance with applicable federal/state laws and rules, and ELC-established policies.

Finding # ELC 19-2020-21-002

Travel – *Missing required supporting documentation*

Finding/Condition: During detailed testing of travel expenses, we noted two of four sampled transactions missing supporting documentation as required by state travel rules and the Coalition’s Travel Policy.

- **Date**: 7/30/2020; **Amount**: \$18.06; **Grant period/OCA Code**: 2020-2021/97INT; **Vendor/Payee**: Employee with initials TS; **Description**: Travel Reimbursement for 7/7/2020; **Issue(s)**: The employee did not include a map as required by the Coalition’s Travel Policy when submitting for mileage reimbursement.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

Criteria: Coalition Travel Policy states, “If the traveler will be incurring mileage, a copy of the map mileage determination from the Department of Transportation’s website is required. If the travel city(s) are not provided on this copy of the mileage determination from another online mapping service, like Google Maps or MapQuest, is required.” Also see FDOE’s Travel Manual.

Cause: Inadvertent oversight by staff in regard to Coalition guidelines and state travel rules.

Effect: Noncompliance with Coalition policy and documentation requirements for state travel expenditures. Such operating circumstances also increase the Coalition’s risk of potential questioned or unallowable costs.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

1. Confirm for DEL the results reported here. Testing results indicate one reimbursement in the amount of \$18.06 for which complete travel documentation (including a mileage map for reimbursement amount claimed) was not obtained or kept.
2. Review Coalition records for the current program year to identify other instances where required travel documentation may be missing or incomplete.
3. If additional instances are found where travel documentation may be incomplete, prepare a summary list. The summary should include details to identify for each instance the date, amount, grant period/OCA code, purpose of the purchase/travel event, ELC staff member involved and vendor/payee.
4. For each purchase/instance identified with incomplete documentation, prepare “after-the-fact” file documentation to indicate why this data was not obtained and/or was not available.
5. Submit results from items #3 and #4 above with copies of correcting/adjusting journal entries (if any are needed) to DEL. Upon review, DEL will provide technical assistance suggestions and instructions on remitting any funds determined to be incurred for unallowable costs (if applicable).
6. Review Coalition’s existing internal controls, policies and procedures related to state travel rules and related documentation requirements to determine if any revisions are needed.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

7. Update the Coalition’s policies, procedures and internal controls as appropriate.
8. Conduct training to help ensure Coalition staff know about and can follow established or revised internal controls, policies and procedures.

Finding # ELC 19-2021-22-003

Travel – *Untimely processing of employee reimbursement*

Finding/Condition: During detailed testing of travel expenses, we noted one of five sampled transactions was not reimbursed in a timely manner in accordance with the Coalition’s Finance Policy.

- **Date:** 2/26/2021; **Amount:** \$649.60; **Grant period/OCA Code:** 2020-2021/97BBA; **Vendor/Payee:** Employee with initials EC; **Description:** Tuition Reimbursement-PAD5700, PAD6060 & PAD6417; **Issue(s):** The employee submitted reimbursement in December of 2020 and the expense was not reimbursed until February of 2021, which exceeds the allowable 45 day time period for expenses to be reimbursed based on the Coalition’s policy. *Note: Although this is an instance of noncompliance with Coalition policy this cost is determined to be allowable.*

Criteria: Coalition Disbursement Policy states, “Reimbursements for travel expenses, business meals, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form (see further policies under “Travel and Business Entertainment”). All required receipts must be attached, and a brief description of the business purpose of trip or meeting must be noted on the form. Expense reports will be processed for payment in the next vendor payment cycle if received within two business days of the deadline. Expenses older than 45 days or from a prior fiscal year will not be reimbursed.”

Cause: Inadvertent oversight by staff in regard to Coalition guidelines.

Effect: Noncompliance Coalition policy. Such operating circumstances also increase the risk of potential questioned or unallowable costs.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

1. Confirm for DEL the results reported here. Testing results indicate one tuition reimbursement sampled in total amount of \$649.60 for which expenses were not reimbursed in a timely manner.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

2. Review Coalition records for the current program year to identify if other instances may exist where expenses were not reimbursed in a timely manner.
3. If additional instances are found where expenses were not reimbursed in a timely manner, prepare a summary list. The summary should include details to identify for each instance the date, amount, grant period/, OCA code, purpose of the purchase/travel event, ELC staff member involved and vendor/payee.
4. For each purchase/instance found with incomplete documentation, prepare “after-the-fact” file documentation to indicate why this data was not obtained and/or was not available.
5. Submit summary from items #3 and #4 above with copies of correcting/adjusting journal entries (if any are needed) to DEL. Upon review, DEL will provide technical assistance suggestions and instructions on remitting any funds determined to be incurred for unallowable costs (if applicable).
6. Review Coalition’s existing internal controls, policies and procedures related to employee reimbursement expenditures to determine if any revisions are needed.
7. Update the Coalition’s policies, procedures and internal controls as appropriate.
8. Conduct training to help ensure Coalition staff know about and can follow established or revised internal controls, policies and procedures.

9.0 – Purchasing

The current period monitoring procedures were performed to determine if the sampled procurement transactions comply with the appropriate federal or state procurement laws, as well as the ELC’s procurement policies.

No findings noted in the current period.

10.0 – Contracting

The current period monitoring procedures were performed to determine if the sampled contract transactions demonstrate the ELC’s contracting processes comply with federal and state requirements, as well as the ELC’s own contracting policies.

No findings noted in the current period.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

11.0 – Subrecipient monitoring

The current period monitoring procedures were performed to identify any subrecipient activity for this ELC. If such activity was found, monitoring procedures were applied to determine if the ELC’s disclosure requirements and subrecipient monitoring activities comply with federal grant program requirements, state laws and the ELC’s own policies and procedures.

Finding # ELC 19-2021-22-004

Subrecipient Monitoring – *Missing required federal processes for subrecipient*

Finding/Condition: During our detailed testing of all three sampled subrecipient contracts, we noted lack of documentation of subrecipient monitoring and instances of required monitoring activities that were not performed.

- **Date:** 7/1/2020-6/30/2021; **Amount:** \$1,098,904; **Grant period/OCA Code:** 2020-21/97Q00; **Vendor/Payee:** Hillsborough County Board of County Commissioners; **Description:** Child Care Licensing; **Issue(s):** Monitoring procedures required by federal/state grant program rules were not performed.
- **Date:** 7/1/2020-6/30/2021; **Amount:** \$71,500; **Grant period/OCA Code:** 2020-21/97Q00; **Vendor/Payee:** Early Childhood Council of Hillsborough County; **Issue(s):** Monitoring procedures required by federal/state grant program rules were not performed.
- **Date:** 7/1/2020-6/30/2021; **Amount:** \$750,000; **Grant period/OCA Code:** 2020-21/97Q00; **Vendor/Payee:** Children’s Forum, Inc.; **Description:** Child Care INCENTIVES\$ Florida Program; **Issue(s):** Monitoring procedures required by federal/state grant program rules were not performed.

Criteria: Coalition Financial Policies and Procedures Manual states, “When Early Learning Coalition of Hillsborough County utilizes Federal funds to make subawards to subrecipients, Early Learning Coalition of Hillsborough County is subject to a requirement to monitor each subrecipient in order to provide reasonable assurance that subrecipients are complying, in all material respects, with laws, regulations, and award provisions applicable to the program.”

1. Monitoring of subrecipient contracts must include
 - Review/analysis of financial and programmatic reports/results together;
 - Timely follow-up and correction of all deficiencies noted; and
 - Issuance of a “management decision” on audit findings or other deficiencies found.
 - Formal risk assessment documented during planning procedures over subrecipient monitoring

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Findings

2. Pass-through entity must submit “performance reports” at least annually, using federal/state-approved standardized collection processes.

Cause: Inadvertent oversight by staff in regard to subrecipient monitoring procedures.

Effect: Noncompliance with federal, state and program guidance. Such operating circumstances also increase the risk of potential questioned or unallowable costs.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

1. Confirm for DEL the results reported here. Testing results indicate three subrecipient agreements totaling \$1,920,404 for which proper subrecipient monitoring procedures were not performed.
2. Review Coalition records for the current monitoring period to identify other instances where proper subrecipient monitoring procedures may also be incomplete.
3. If additional instances are found where proper subrecipient monitoring procedures were not performed, prepare a summary. The summary should include details to identify the amount, purpose of the agreement/award, grant period, OCA code, and vendor/payee.
4. Submit summary from item #3 above to DEL. Upon review, DEL will provide technical assistance suggestions to help prepare “after-the-fact” documentation for Coalition files and instructions on remitting any funds determined to be incurred for unallowable costs (if applicable).
5. Review Coalition’s existing internal controls, policies and procedures related to monitoring subrecipient agreements to determine if any revisions are needed.
6. Update the Coalition’s policies, procedures and internal controls as appropriate.
7. Conduct training to help ensure Coalition staff know about and can follow established or revised internal controls, policies and procedures.

Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2021-22 Financial Monitoring Report
Period Reviewed: August 1, 2020 – July 31, 2021

Schedule of Observations

III. Schedule of Observations

1.0 Observations from 2021-22 monitoring visit

The monitoring team noted no observations in the current period.

2.0 Items for DEL follow-up

The monitoring team noted no items for DEL follow-up.

ELCHC FINANCE COMMITTEE MEETING – August 8, 2022

ACTION **ITEM IV.A.**

ISSUE: **Approve allocation of funds to Social Solutions**
FISCAL IMPACT: \$40,000
FUNDING SOURCE: Florida Department of Education, Division of Early Learning School Readiness and VPK administrative funds
RECOMMENDED ACTION: Approve an allocation of funds to Social Solutions in the amount of \$40,000.

NARRATIVE:
The Coalition contracts with Social Solutions for its Apricot Marketplace technology database platform, which manages many of the provider and staff interactions that the DEL portal is unable to support. This contract pays for 175 licenses at \$225.55 per license for a period of one year. As the Coalition expands its provider coaching interactions, it is critical to leverage the Apricot system to track provider coaching plans and progress. Apricot also houses the asset management and inventory of the Coalition’s fixed assets in order to fulfill DEL compliance requirements.

ELCHC FINANCE COMMITTEE MEETING – August 8, 2022

ACTION

ITEM IV.B.

ISSUE:	Approve allocation of funds to WebAuthor.com LLC
FISCAL IMPACT:	\$84,000
FUNDING SOURCE:	Florida Department of Education, Division of Early Learning School Readiness and VPK administrative funds
RECOMMENDED ACTION:	Approve an allocation of funds to WebAuthor.com LLC in the amount of \$84,000.

NARRATIVE:

The Coalition contracts with WebAuthor.com LLC for its Software as a Service (SaaS) web services payable with a monthly hosting fee. These web services have been necessary to automate processes that the DEL portal does not accommodate. This contract allows the Coalition to create its own flexible modules and also allows the Coalition to import WebAuthor modules that other coalitions have created. (WebAuthor has become a platform of choice among many coalitions, and coalitions are sharing their technology modules with each other.) Referrals of at-risk children and applications for workforce stipends are two recent key processes built out in WebAuthor, with accompanying workflow management capabilities. Other modules include Business Intelligence and Learning Management System.

ELCHC FINANCE COMMITTEE MEETING – August 8, 2022

ACTION **ITEM IV.C.**

ISSUE: **Approve allocation of funds to the Business Leadership Institute for Early Learning**

FISCAL IMPACT: \$50,000

FUNDING SOURCE: Florida Department of Education, Division of Early Learning COVID-19 Crisis Emergency Funding Assistance for Early Learning/Child Care Providers, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Initiatives in the amount of \$50,000

RECOMMENDED ACTION: Approve the allocation of funds to Business Leadership Institute for Early Learning in the amount of \$50,000 for FY 2022-2023.

NARRATIVE:
The Coalition would like to present the Finance Committee with a proposal for the Business Leadership Institute for Early Learning to train 75 provider business owners, directors, or administrative leaders in business leadership from September, 2022 to October, 2022. Specifically, this training is focused on the financial planning and budgeting principles needed for providers to strategically invest in the American Rescue Plan (ARPA) funding and raise teacher salaries to the new, higher minimum wage. The Business Leadership Institute for Early Learning is a 501(c) (3) not-for-profit entity with deep experience in early learning and providing training in Broward, Palm Beach, Miami-Dade, Orlando, Jacksonville, and Alachua.

ELCHC FINANCE COMMITTEE MEETING – August 8, 2022

ACTION **ITEM IV.D.**

ISSUE: **Approve allocation of funds to OneconnectionIT LLC**
FISCAL IMPACT: \$65,000
FUNDING SOURCE: Florida Department of Education, Division of Early Learning COVID-19 Crisis Emergency Funding Assistance for Early Learning/Child Care Providers, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Initiatives and/or School Readiness in the amount of \$65,000
RECOMMENDED ACTION: Approve the allocation of funds to OneconnectionIT LLC of \$65,000 for FY 2022-2023.

NARRATIVE:
The Coalition would like to present the Finance Committee with a proposal to purchase up to 15 Microsoft Surface computers with Microsoft 365 and Adobe Acrobat Pro software and 24/7/365 desktop support in English and Spanish for six months for provider owners, directors, or administrative leaders enrolled in ELCHC business leadership training. In addition, 75 owners will receive multiple hands on, in person training courses in use of the technology. This computer, software, and support package is valued at \$2,706 per unit. Training participants must pay a \$100 deposit upon registration and return their computer to the ELCHC if they drop out of the training program.

ELCHC FINANCE COMMITTEE MEETING – August 8, 2022

ACTION **ITEM IV.E.**

ISSUE: **Execute School Readiness Funding Match Contract with Children’s Board of Hillsborough County (CBHC)**

FISCAL IMPACT: Up to \$775,770 (includes \$75,000 for Metropolitan Ministries)

FUNDING SOURCE: Children’s Board of Hillsborough County

RECOMMENDED ACTION: Authorize staff to execute a contract with the Children’s Board of Hillsborough County in the amount of up to \$775,770 from October 1, 2022, to June 30, 2023.

NARRATIVE:
The CBHC School Readiness Match contract supports child care to serve low-to-moderate income working families. In addition, the CBHC has allocated funds for afterschool and summer programs for children whose families receive services through Metropolitan Ministries.

The Coalition has submitted the CBHC contract materials and anticipates executing the contract effectively on October 1, 2022. Once the contract with CBHC is executed, funds will be available for the period October 1, 2022, to June 30, 2023. All the funds mentioned are used solely to provide direct childcare services.

ELCHC FINANCE COMMITTEE MEETING – August 8, 2022

ACTION **ITEM IV.F.**

ISSUE: **Execute Community Development Block Grant (CDBG) contract with City of Tampa**

FISCAL IMPACT: Up to \$164,626

FUNDING SOURCE: City of Tampa Community Development Block Grant (CDBG)

RECOMMENDED ACTION: Authorize staff to enter into a contract with City of Tampa in the amount of up to \$164,626 from October 1, 2022 to September 30, 2023.

NARRATIVE:
The City of Tampa awards Community Development Block Grant (CDBG) funds annually through a competitive process. These funds are required to benefit low-to-moderate income families living within the City of Tampa. The Coalition applied for these funds in May 2022 and received notification in July 2022 that the Coalition’s proposal was recommended for funding. The funds total up to \$164,626 and must be expended from October 1, 2022 to September 30, 2023.

ELCHC FINANCE COMMITTEE MEETING – August 8, 2022

ACTION **ITEM IV.G.**

ISSUE: **Execute contract with Hillsborough County Board of County Commissioners (BOCC)**

FISCAL IMPACT: Up to \$276,000

FUNDING SOURCE: Hillsborough County BOCC

RECOMMENDED ACTION: Authorize staff to enter into a contract with Hillsborough County BOCC in the amount of up to \$276,000 from October 1, 2022, to September 30, 2023.

NARRATIVE:
The Hillsborough County BOCC contract renewal for funds up to \$276,000 for childcare assistance will be expended from October 1, 2022, to September 30, 2023.