



EARLY LEARNING COALITION OF
BREVARD COUNTY, INC.
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Executive/Finance Committee Meeting

June 10, 2021 9:00 AM

2671 W Eau Gallie Blvd. Melbourne, FL 32935

Welcome Call to Order

Policy review

1. Credit Card/Debit Card
2. Time and Leave

ACTION ITEM

ACTION ITEM

Provider reinstatement

Provider termination Update

Approval of May 18, 2021 Minutes

ACTION ITEM

Executive Director

- Fiscal monitoring
- 2019-2020 Financial Audit
- UW award
- DNO insurance update
- Grant agreement
- OEL special review Dec 2019 update

Finance Report

- Provisional budget
- Finance Report

ACTION ITEM

Next Meeting August 17, 2021 (No July meeting)

PROUDLY SUPPORTED BY:



DOCUMENT NUMBER	NAME	Revision	Approved by ED	Board approved
	ELC Travel Policy			
CM-0002-08	Contract Management			
FM-0001-07	Finance Reporting			
FM-0001-09	Bank Account Procedure			
FM-0001-11	Prior Approval Policy			
FM-0001-14	Use of Coalition Credit Cards			
FM-0002-07	Accounting Reporting			
FM-0002-08	Procurement Policy			
FM-0002-09	Improper Payments			
FM-0002-11	Related Party Transactions and Disclosure			
FM-0004-07	Fiscal Accountability NF			
FM-0004-09	Revenue Recognition			
FM-0005-07	Operating Budget			
FM-0005-09	Disbursement Control (Accounts Payable)			
FM-0006-07	Inventory Control			
FM-0006-08	Records Retention			
FM-0006-09	P&I Income			
FM-0007-07	Receipt of Funds, Grants and Contributions			
FM-0007-08	Credit Card Policy			
FM-0011-07	Petty Cash			
FM-0008-07	Grants Receivable NF			
FM-0013-07	Insurance and Bonding			
FM-0014-07	Annual Independent Audit			
FM-0017-07	Payroll			

DOCUMENT NUMBER	NAME	Revision	Approved by ED	Board approved
FM-0021-07	Incentive Compensation			
FM-0022-07	Cost Allocation			
HR-0015-2020	Record Retention			
	IT Policies			
	Safeguarding Confidential Information (client related)			
	Accounts Payable.Invoicing Procedure			
	Allowability of Cost Procedure			
	Credit Card Procedure			
	Procurement Procedure			
	Purchase Order Procedure			
	Exempt WI V3			
	Nonexempt WI V3			
	Supervisor Approval			
	COOP			
	Employee Handbook			
	20-21 Anti-Fraud Plan			
	Debit Card Policy/Procedure			

PURCHASING CARD (P CARD) POLICY

ITEM:

EFFECTIVE DATE: 07/01/2021

REVISED:

POLICY STATEMENT

Purchasing Cards may only be used for commodities for official, Coalition-related purposes. Purchases must follow appropriate ELC policies, state laws and the published Expenditure Guidelines and must be made with reasonable judgment. If there is a question about the official purpose of a purchase, or if the use of the Purchasing Card to make a purchase is questionable, contact the Operations or Finance Department for clarification prior to making the purchase.

AUTHORITY

The Coalition's policies and procedures shall comply with the following federal/state laws, regulations, statutes, and rules:

- s. 287.017, F.S. – Purchasing categories, threshold amounts
- CFO Memo No. 02 (2020) -Reference Guide for State Expenditures
<https://www.myfloridacfo.com/division/aa/manuals/dc:>cuments/ReferenceGuideforStateExpenditures.pdf>
- State of Florida Office Of Early Learning Grant Agreement

DEFINITIONS

- **Purchasing Card (P Card)** – a type of Commercial Card that allows organizations to take advantage of the existing credit card and debit card infrastructures to make electronic payments for a variety of business expenses (e.g., goods and services).
- **Debit Card** – a payment card that deducts money directly from a consumer's checking account to pay for a purchase.
- **Credit Card** – a type of payment card in which charges are made against a line of credit instead of the account holder's cash deposits.
- **Agreements** – for the purpose of this document, agreements include Purchase Orders, Memorandums of Understanding (MOU), Memorandums of Agreement (MOA), Contracts and Grants.
- **Digital Signature** – a type of electronic signature that encrypts documents with electronic codes that are difficult to duplicate the approval of payments.

PROCEDURE

1. SALES TAX

- a. Card users should remind contractors at the time of purchase that according to the tax laws in Florida, the Early Learning Coalition of Brevard County (ELCB) is exempt from sales tax. Card users should keep a copy of ELCB's sales tax exemption form with them to present to the contractor at the time of purchase. If a card user is charged sales tax for a card purchase that should be tax exempt, the card user should contact the contractor directly to request a credit for the amount of the sales tax.

2. CARD USER RESPONSIBILITIES

- a. Issue of Safe Keeping of Purchasing Cards
 - i. Upon issuance, card users will be required to sign a statement acknowledging that they understand fully of what is required and will follow all procurement policies and procedures.
 - ii. Purchasing Cards are primarily used for making reservations for pre authorized coalition business related travel expenses, reoccurring coalition contracted monthly expenses and online purchases requiring the use of a credit card.
 - iii. Purchasing Cards will be issued to Coalition staff, only with approval of the Executive Director or for the Executive Director, of the Executive/Finance Committee. Management will periodically review the list of users to ensure cards are issued to appropriate staff members in addition to reviewing payments are being made by Purchasing Card only when it is the most efficient means due to the nature of the expenditure or the nature of the employee's job responsibilities. When necessary, the Executive Director or designee may choose to temporarily increase the individual purchase limit to expedite purchase processing with written authorization from the Executive Director.
 - a. The following chart shows the positions of the only authorized cardholders who have authority to place purchases using the Purchasing Card, the specific types of authorized purchases that may include, but not be limited to these types of purchases and the authorized monthly maximum limit per those positions.

Position	Authorized Purchases	P Card Max. Limit	Approval of Purchase
<i>Executive Director</i>	Hotel accommodations, office supplies, trainings, other	\$100,000.00; \$10,000 per purchase	Board Treasurer
<i>Executive Administrator</i>	Hotel accommodations, office supplies, trainings	\$10,000.00; \$1,500.00 per purchase	Executive Director
<i>Director of Operations</i>	Office supplies, trainings	\$10,000.00; \$1,500.00 per purchase	Executive Director
<i>Operations Coordinator</i>	Hotel accommodations and other travel expenses, recurring monthly expenses, office supplies, HR related expenses, trainings	\$10,000.00; \$1,500.00 per purchase	Director of Operations Executive Director

- iv. All bank accounts shall be reconciled against the General Ledger on a monthly basis within 15 working days of receipt of statement. Any discrepancies shall be immediately reported to the Executive Director and Director of Finance upon discovery. The Executive Director and Board Treasurer shall review the completed monthly bank reconciliation reports and initial acknowledgement of review for each report by the end of the month following statement date.
- v. If the Purchasing Card is a Credit Card, the Purchasing Card shall not impact the cardholder's personal credit references. The Coalition issued Purchasing Cards are coalition liability cards, not personal liability cards. However, the cardholder does have the responsibility to use the Purchasing Card in an appropriate manner, as

- described in this document.
- vi. Card users will turn in all receipts, agreements and other supporting documentation referenced in appropriate account coding to the Operations Coordinator on a weekly basis. Referring to CFO Memo No. 02 (2020), all receipts must be signed, either hand written or with a digital signature, by the cardholder. If the Operations Coordinator is missing a receipt, signature or any other required documentation pertaining specifically to those transactions, the Operations Coordinator will determine who used the card and follow up with that employee whom will then retrieve the missing documentation.
 - vii. The Director of Finance or designee shall be responsible for accounting, monitoring and retrieval of general oversight of compliance with this Purchasing Card policy. All purchases are subject to periodic review to ensure transactions are allowable and are not being split to stay below established spending thresholds.
 - viii. In accordance with CFO Memo No. 02 (2020), Sellers and lessors are prohibited from charging convenience fees and surcharges for the use of Purchasing Card.
- b. Loss or Theft of Purchasing Cards
- i. Cardholders shall be responsible for the protection and custody of the Purchasing Card.
 - ii. The cardholder shall immediately notify the financial institution issuing the card if lost or stolen and shall notify the Executive Director as soon as possible.
 - iii. Cardholders shall not knowingly post or otherwise make publicity available Purchasing Card data that could potentially result in fraud or unauthorized charges.
3. Travel
- a. Purchasing Cards can be used for Coalition approved travel expenses. See Coalition Travel policy for more information regarding allowable travel purchases.

PARTIES AFFECTED

Current Coalition employees
Current Coalition Executive and Finance Committee Members
Board Treasurer

ASSOCIATED DOCUMENTS / FORMS

Coalition Cardholder Agreement Form (Active)
Disbursement Control Policy (Active)
Procurement Policy (Active)
Bank Accounts and Authorizations Policy (Active)
Contract Management Policy (Active)
Upon policy effective date, the following forms and documents are retired:
ELCB-FM-0007-08 Credit Card Policy – **RETIRED**
ELCB-FM-0001-14 Use of Coalition-Issued Credit Cards – **RETIRED**
Credit Card Purchases Procedure – **RETIRED**

COALITION CARDHOLDER AGREEMENT

I, _____, hereby acknowledge receipt of the following
Purchasing Card: _____ / _____ - _____ - _____
(Credit or Debit Card) (Card Number)

I understand that improper use of this card may result in disciplinary action, as outlined in this policy, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this agreement, including the attached Coalition Purchasing Card Policy and Disbursement Control Policy.

I acknowledge receipt of said Agreement and Policies/Procedures and confirm that I have read and understand the terms and conditions. I understand that by using this card, I will be making financial commitments on behalf of the Coalition and that the Coalition will be liable to

_____ for all charges made on this card.
(Name of Banking Institution)

I will strive to obtain the best value for the Coalition when purchasing merchandise and/or services with this card.

As a holder of this Coalition card, I agree to accept the responsibility and accountability for the protection and proper use of the card. I will return the card to the Executive Director or designee, upon demand, during the period of my employment. I further agree to return the card upon termination of employment. I understand that the card is not to be used for personal purchases. If the card is used for personal purchases or for purchases for any other entity, the Coalition will be entitled to reimbursement from me of such purchases. The Coalition shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable attorney fees.

Signature _____ Date _____
(Cardholder)

Signature _____ Date _____
(Executive Director)

Finance Department use only:

Date _____ Amount approved \$ _____

Signature _____
(Finance Director)

EARLY LEARNING COALITION OF BREVARD COUNTY

ATTENDANCE AND LEAVE

ITEM:

EFFECTIVE DATE:

REVISED: 4/20/2021

POLICY STATEMENT

The Coalition shall keep an accurate record of all hours of work performed by each (a) hourly/non-exempt employee and (b) salaried/exempt employee. Federal regulations require non-federal entities to use an accounting system that permits "the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

These requirements apply to all employees (salaried and hourly staff) if their salaries/fringe benefit costs are charged to federal/state grant programs and sufficient documentation must be maintained and made available upon request for inspection by USDHHS, OAG, OIG, FDOE/OEL, and other authoritative federal or state governing agencies and offices.

AUTHORITY

The Coalition's policies and procedures shall comply with the following federal/state laws, regulations, statutes, and rules:

- 32 CFR § 33.20 - Standards for financial management systems
- 45 CFR § 98.70 – Reporting Requirements
- Chapter 60L-34 Attendance and Leave
- 2 CFR Part 200, subparts A, B, C, D, E, and F
- OEL Program Guidance 240.07 Enrollment and Quality Expenditures
- OEL Program Guidance 250.01 Other Cost Accumulators (OCAs) Working Definitions

PROCEDURE

Allowable staff salary costs include expenditures for only (a) time actually worked by staff and (b) authorized leave time (PTO, holiday leave, and other allowed administrative leave categories) taken in accordance with established policies and procedures.

Work Schedule

All hours worked must be totaled at the end of the workday and the total shall be rounded to the nearest quarter of an hour. All employees will be expected to follow their approved work schedule unless otherwise approved.

Meals and Breaks

Full-time employees working more than eight hours are permitted a fifteen minute break before and after lunch. The schedule/process for all lunches and breaks is determined by supervisors based on business conditions and scheduling needs. Supervisors will not necessarily schedule breaks, but will work with employees to establish equitable practices for all staff members.

Requirements for Leave Earning, Approval, and Use

Paid time off (PTO) accrual rates are determined by each employee's seniority date with the Coalition and his or her full-time or part-time employment status. PTO is accrued each pay period based on the schedule below. Paid time off hours will accrue from the first day of employment. Employees who are scheduled to work less than 32 hours per week will accrue PTO hours on a pro-rated basis based on the number of hours they are scheduled to work each work period.

PTO Accrual Rates for Full-Time Employees		
Seniority	PTO Accrual Rate Per Work Period	Number of Days Accrued Per Year
First day through two years of employment	5.847 hours	19 days
Two years and one day through five years of employment	7.385 hours	24 days
More than five years of employment	8.924 hours	29 days

Maximum PTO Accrual Balances	
Seniority	Maximum Annual Accrual
First day through two years of employment	No Maximum
Two years and one day through five years of employment	240 hours
More than five years of employment	480 hours

At the close of business on December 31 of each calendar year, all employee's PTO leave balance in excess of 480 hours expires.

Leaves of absence with or without pay shall be in writing and approved before leave is taken. If an emergency prevents prior approval, the employee shall request such approval, with appropriate justification, as soon as reasonably possible. The Coalition shall keep an accurate record of all authorized leaves of absences.

~~Regardless of the amount of leave originally approved, including administrative leave, the employee will only be charged with or granted the amount of leave necessary to bring the employee to a forty-hour workweek or regular work period of eighty hours for salaried employees.~~

Approved leave may be taken only in increments of fifteen minutes or more, rounded to the nearest quarter.

The use of paid leave shall not be authorized and taken before the time it is earned. Upon reasonable notice, the Coalition may require an employee to use accrued PTO.

Extra hours may be offset to avoid overtime at the end of the workweek for hourly employees or regular work period for salaried employees, the offset shall be made within these designated work periods and must receive prior approval from the supervisor.

Recording Hours Worked and Leave Hours

Coalitions are required to properly classify expenditures for federal reporting of day-to-day operations using a cost accounting system to maintain the collection of costs in an organized and systematic manner. To ensure consistency for federal reporting, refer to the Coalition's Timekeeping and Attendance Training. All staff regardless of exemption status are required to track their hours worked utilizing the activity codes provided below. Any staff

who is not actually working on an activity code related to OEL grant activities must use approved leave (if applicable) or leave without pay.

Scheduled Paid Time Off (PTO)

Unless otherwise permitted by law, employees are required to use available PTO when taking time off from. PTO shall be scheduled as early as possible in advance and shall have supervisory approval at least three days prior to the requested leave start date. Leave with or without pay is normally granted to an employee with the understanding that the employee will return to work following expiration of the leave period. To this end, the Coalition does not grant a leave of absence to accept other employment.

Unscheduled Paid Time Off (UPTO)

PTO that is not scheduled or received prior approval of the employee's scheduled start time is considered to be an unscheduled PTO (UPTO) incident. Consecutive days are counted as a single incident.

If for any reason you are going to be late or absent and do not have prior approval, you must call your immediate supervisor before your regular starting time. When you call in, you should give the reason(s) for your absence and date and time you expect to report to work.

Employees returning to work after three consecutive days of UPTO will be required to provide a doctor's written release to return to work. After ten consecutive days of absence, the Coalition shall require the employee to submit medical verification from the attending physician before authorizing additional use of PTO or leave without pay. If absence continues, the Coalition shall require, as appropriate, further medical verification for each thirty consecutive days of absence. To justify further PTO, the medical verification must indicate that the employee is unable to perform regularly assigned duties.

An employee who fails to contact their supervisor or other person in charge before the start of the workday will be placed on Leave without Pay (LWOP) until contact is made.

An employee who refuses to comply with these rules shall not be eligible to use accrued PTO and the Coalition shall take the appropriate action regarding continued employment, based on available information.

An employee who incurs three or more unscheduled absences during a sixty day period will result in discipline in accordance with the Coalition's discipline policy. Abuse of PTO use is grounds for dismissal.

Leaves of Absence without Pay

An employee may, upon request, be granted leave without pay to cover any absence from work, for period not to exceed twelve months, provided the Coalition deems such leave to be justified and not detrimental to the operations of the organization.

An employee on leave without pay shall not earn PTO accrual, unless authorized by law. An employee on an extended leave without pay absence shall not accrue PTO beginning the first day of leave without pay. Additionally, the employee will be responsible for the payment of the employee's contribution toward his or her healthcare coverage and any other applicable benefit deductions while the employee is on unpaid leave.

An employee covered by Workers' Compensation shall continue to earn and accrue PTO.

Introductory Period Absences

Any employee who incurs five absences during the initial 90-day introductory period will be terminated. In the event of absences resulting from extenuating circumstances, the Executive Director will have the option to override this policy. If, the Executive Director chooses not to terminate an employee, the introductory period may be extended as necessary to give a fair opportunity to demonstrate the ability to perform the job. If an employee's introductory period is extended, the employee will be notified.

Termination

Upon separation from the Coalition, an employee who resigns in good standing shall be paid for accrued but unused PTO, up to the maximum specified amount outlined below. It is expected that a terminating employee will work the entire time designated by his or her notice. PTO cannot be used to extend the termination date.

Employees who separate during their first six months of employment are not eligible for payment of accrued PTO. In addition, an employee who is terminated for cause, or who resigns to avoid dismissal, will not be entitled to any compensation for accrued but unused PTO at the time of dismissal.

All PTO payouts are remitted at the discretion of the Executive Director or designee. PTO payouts may be restricted due to budgetary constrictions or other extenuating circumstances.

Seniority	Maximum PTO Payout
First day through two years of employment	80 hours
Two years and one day through five years of employment	96 hours
More than five years of employment	120 hours

PARTIES AFFECTED

Current Coalition Employees

ASSOCIATED DOCUMENTS / FORMS

The above policy has been added to the Employee Handbook. By signing this document I am acknowledging that I have been made aware of and understand the content of this policy.

Employee Signature

Date

Employee Printed Name



EARLY LEARNING COALITION OF BREVARD COUNTY, INC.

MINUTES: Executive/Finance Committee Meeting
DATE/TIME: Tuesday, April 20, 2021 at 3:00 p.m.
LOCATION: 2671 W Eau Gallie Blvd Melbourne, FL 32935
MEMBERS PRESENT: Alan Bergman, Caitlin Rice, Terri Barlow
ABSENT: Khaled Jarrah
STAFF PRESENT: Laura Gambino, Jeannie Williams, Mike Hallenstein
GUEST/PUBLIC:
START TIME: 3:02 p.m.

AGENDA ITEM	SUMMARY/DISCUSSION	ACTION/FOLLOW-UP
Welcome and Call to Order	Alan Bergman called the meeting to order at 3:05 p.m.	No Action
Chairman Update	<ul style="list-style-type: none"> Insurance Coverage increase Employment Agreement with Executive Director Bylaws update – noted changes 	Terri Barlow motions to accept the changes to the Bylaws. Caitlin Rice seconds. Motion passed unanimously.
Approval of Meeting Minutes	April 20, 2021 minutes were approved	Terri Barlow makes a motion to approve the February 16, 2021 minutes. Caitlin Rice seconded. Motion passed unanimously.
Executive Director	<ul style="list-style-type: none"> OEL additional CARES funding potential (CRRSAA) for Coronavirus Response and Relief Supplemental Appropriations Act is approved and Phase V grants to providers is in process; American Rescue Plan (ARP) funding being monitored for statewide award amounts for childcare relief. The additional funding is prescriptive to childcare stabilization and support. Legislative Activity – highlights of House Bill (HB) 419 is attached from the most recent OEL weekly call. It is a high level, outline-format of changes that identify implementation strategies for governance, provider support, VPK and kindergarten readiness and Gold Seal. OEL Fiscal Monitoring report – staff developing the monitoring report and corrective action plan items. Single Audit is in process with auditing firm. Draft of Tax Return (990) signed. Experienced Finance Director, Mike Hallenstein, will start June 1st. He brings over 7 years of direct ELC experience as well as fifteen years in finance, accounting and auditing. In addition, we will be hiring a finance specialist with children's services experience. Fiscal year 20.21 year end approaching; budget projections for 21.22 start. Provider termination as previously reported (Merritt Island) is proceeding and moving through legal and due process. 	

- 2018-2019 SR Reconciliation and Repayment. All notifications have been sent to providers of their status for repayment. Any providers with balance due to them have been paid and providers with zero (hold harmless) balance have been notified and updated in our system. Delays may incur grant non-compliance status; working to update within the OEL system. Repayment plans and tracking submitted to OEL.
- United Way grant has been submitted and initial feedback from presentation was excellent. United Way Funding committee and Board meeting are at the end of May with hopeful notification of grant award by early June. Video segment on the agenda!
- Governance and policy review beginning for Board of Directors starting May 2021. As per our OEL grant agreement and in accordance with governance, we will present updated and revised policies over the next few months. Our monitoring and independent reviews have issued findings regarding outdated policies specifically in the finance and human resources areas of operations. Policy updates are presented on today's agenda for Board review and approval.
- Initial research conducted regarding the ELC Rockledge office lease. Comprehensive cost benefit and operational analysis will be presented to the Board in June.
- Developing internal team/leadership/culture training and employee relations assistance with Krizner Group from Tallahassee. Key lead with Krizner is helping with human resources policy development, leadership coaching, fostering culture and workplace initiatives.
- ELC Provider meeting on May 6th and recognition of all providers on May 7th. Our Director of Provider Services and team did an excellent job with three separate sessions in-person and virtual to update, inform and share great news with providers. We held a drawing and gave away pizza party to two providers per session and all the party deliveries were received on Provider Appreciation Day!
- Director and Officers Liability Insurance quotes have been received. Board Chair requested and presented here for Board review and approval. Policy renewal is July 1.
- Professional Development – completed Wipfli (finance and uniform guidance on all federal code regulation) training and completed USF Diversity Equity and Inclusion Certificate. Continuing Harvard Graduate Studies Certificate in Early Education (CEEL).
- Recognizing radio station Beach 98 and Two Men and Truck for our 10th year partnership for our annual Toy Drive; working to build the EXP Realty fund development for this year event and drafting Rise UP

	<p>event with community leaders/national speakers for Fall 2021.</p> <ul style="list-style-type: none"> • Statewide workgroup on Time Reporting for all ELC's • Child Care Deserts – mapgap project with UF to utilize mapping and zip code for capacity and fulfilling local child care desert accessibility • Completed Transition to Kindergarten Regional Summit • Summer VPK programming ongoing 	
Finance Report	<ul style="list-style-type: none"> • Review financial dashboard 	
New Business/Comments	<ul style="list-style-type: none"> • COOP review • June 15 Board meeting moved to June 22 due to Florida Chamber Learners to Earners 	
Adjournment	Meeting was Adjourned at 3:45	Caitlin Rice motioned for the adjournment of the Executive/Finance Committee meeting. Terri Barlow seconded the motion. The motion passed Unanimously.

May 18, 2021 Exec/Finance Committee Meeting Minutes Approved at June 10, 2021 Exec/Finance Meeting

Board Report-Finance:

The following are statistics for Mar 21 and Apr 21

School Readiness	Number of Children Served	Total Child Care Cost
March 2021	3,267	\$ 1,728,141
April 2021	3,244	\$ 1,595,305

Match Mar 21 BG8, 1,916 children served – United Way \$20,374; SRMAT Match, 17 children served \$3,743.
Match Apr 21 BG8, 1,947 children served – United Way \$22,189; SRMAT Match, 17 children served \$3,869.

CARES	Number of Children Served	Total Child Care Cost
March 2021	213	\$ 74,253
April 2021	7	\$ 755

March 2021

VPK	Number of Children Served	Total Child Care Cost
March 2021	3,677	\$ 993,171
April 2021	3,644	\$ 1,017,124

Notes

SR

ELCBC's FY 2021 as of 043021 level of spending for SR Administration cost (BBA) is **5%**. Per our agreement with OEL, the maximum rate of expenditures for administrative costs for this fiscal year cannot exceed 5% at the end of June.

Direct Services expenditures are **86.4%**; Direct Services expenditures must meet at least 78% by the end of June.

Also, Administrative, Quality and Non-Direct Services expenditures cannot exceed 22%; our non-direct expenditures as of 11/30/17 were **13.6%**.

VPK

ELCBC's FY 20.21 level of VPK spending related to the Grant Agreement Scope of Work, Section 7.3, VPK Program:

- The ELC's Administrative expenditure (VPADM) rate is **3.5%** through April 21.
- Reminder: The ELCBC may expend no more than 4 percent of the funds paid by the ELC to private prekindergarten providers and public schools for administrative costs by the end of June.

Dashboard:

ELC OF BREVARD COUNTY EXECUTIVE SUMMARY

TARGETS AND RESTRICTIONS

SR Direct Services Min: 78%	15,630,493 + 252,523 18,391,927	86.4%
SR Admin Max: 5%	910,876 + 18,391,927	5.0%
SR Admin/NonDirect/Quality Max: 22%	2,508,910 + 18,391,927	13.6%
SR Quality Min: 4%	884,498 + 18,391,927	4.8%
Infant & Toddler Min: \$281,795		45,832.34
SR Match Max: \$238,391		31,026.50
Dollar-for-Dollar Match: \$234		31,026.50
Program Assessment: \$2,451,000		0.00
VPK Admin Max: 4%	265,530 7,646,803	3.5%

PROGRAM TOTALS

	SR Total	SR Admin	SR Non-Direct	SR Quality	SR Direct Services
Budget	25,656,263	1,182,813	1,752,281	2,006,815	20,714,355
Expenditure	18,139,403	910,876	713,537	884,498	15,630,493
Balance	7,516,860	271,936	1,038,744	1,122,318	5,083,862



VPK Total	VPK Admin	VPK DS
11,766,883	452,572	11,314,311
7,912,334	265,530	7,646,803
3,854,549	187,042	3,667,507

Early Learning Coalition of Brevard County Agency
Budget 21.22 - Prelim

	FY20.21 Budget	FY21.22 Budget	Change %
Revenue:			
Office Of Early Learning			
School Readiness Grant Award	\$25,656,263	\$20,707,271	-19.29%
CARES/CRRSA/ARP	6,332,799	7,000,000	10.54%
Preschool Development Grant (PDG)	127,314	127,314	0.00%
VPK Grant Award	11,766,883	11,556,550	-1.79%
VPK Outreach & Awareness Grant Award (OAMI)	19,877	19,877	0.00%
United Way (all sources)	257,000	257,000	0.00%
In-kind Revenue	42,000	42,000	0.00%
Contributions/Match (includes CDBG funding)	55,500	55,500	0.00%
Match Raising Events	2,500	2,500	0.00%
Total Revenue:	\$ 44,260,136	\$39,768,012	2.31%
Expenses:			
SR Direct Services (Child Care Slots - all funders/match OEL - XX.XX%)	\$20,630,467	\$16,670,467	-2.86%
CARES/CRRSA	6,332,799	7,000,000	
VPK Direct Services	11,314,311	11,314,311	3.53%
ELC Operations	4,294,730	3,095,405	6.99%
ELC Quality Initiatives	937,829	937,829	0.00%
ELC Quality Initiatives - Stipends, Training, Other Quality	750,000	750,000	-5.67%
Total Expenses:	\$ 44,260,136	\$39,768,012	0.17%
Net Income/(Deficit)	\$-	\$-	

Budget for SR and VPK per GAA Conference Report. Amounts likely to revise upward for SR.
CRRSA /ARP funds for FY2122 are estimates only.