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## BOARD MEETING MINUTES

Date: December 10, 2009  
Place: ARC Marion, 2800 SE Maricamp Rd., Board Room, Ocala  
Time: 8:30 a.m.

### **MEMBERS PRESENT**

Ayesha Fuhr, Janice Rivers for Bill D'Aiuto, Brenda Ford, Mark Imes, Dr. Nate Grossman, George Gibson, Judy Johnson, Marsha Carpenter, Mary Beth Kyle, Roberta Brant, Gwen Wilson, Carol Eurton

### **MEMBERS ABSENT**

Angie Lewis, Commissioner Jim Payton, Donna Dodson, Lola Gonzalez, Pam Michell, Rusty Skinner, Cheri Erskin, Chris Sandy, Mike Jordan, Pastor John Delcamp, Thelma Griffith

### **STAFF MEMBERS PRESENT**

Roseann Fricks (Executive Director), Sherry Doyle (Finance Director), Elizabeth Moore (Operations Director), Tee Rosario (Support Services Director)

### **GUESTS**

Mark White and Laurie Walker (Purvis, Gray & Company)

### **CALL TO ORDER**

Mark Imes called the meeting to order.

### **ROLL CALL**

Tee Rosario announced that this meeting was properly noticed; she called roll and a quorum was present.

### **Presentation – Purvis, Gray & Company – Financial Audit**

Laurie Walker and Mark White presented the ELCMC Financial Audit for the FYE June 30, 2009 which was prepared according to generally accepted auditing standards. Ms. Walker and Mr. White reviewed the Financial Statements, Independent Auditors' Reports and Management Letter for ELCMC.

The independent auditor's report states on page 1 that the financial statements referred to present fairly, in all material respects, the financial position of the ELCMC as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the USA.

In the management letter comments on page 21, Purvis Gray & Company recommends the following: Segregation of Duties – ELCMC implement an independent review process to include a review of general ledger balances and activity, balance sheet reconciliations and IRS payroll tax filing, to further help mitigate risk related to the lack of segregation of duties.

Shortfall of VPK Funding – ELCMC review the effects of this condition on its 2010 budget and work closely with AWI to monitor this situation, as it may become a repeat problem in the next fiscal year.

Taxation of Cafeteria Wages – ELCMC continue its efforts to obtain the tax refund and continue to review all aspects of its payroll taxes.

Roseann Fricks submitted management's response outlining the steps staff will take to ensure compliance with these recommendations.

Discussion on the floor.

Brenda Ford discussed that in order to add another quality control the Audit Committee recommended at their November 30<sup>th</sup> meeting that they will begin quarterly reviews of the general ledger balances and activity, balance sheet reconciliations in order to assist with the segregation of duties. AWI also conducts periodic financial audits of ELCMC.

Mark Imes and Brenda Ford discussed the 990 Questionnaire in detail.

Mark White thanked ELCMC staff for their cooperation and assistance. The Board thanked Laurie Walker and Mark White for the Audit presentation.

### **New Board Member Commissioner Jim Payton**

County Commissioner Jim Payton has been appointed to the ELCMC Board effective November 17, 2009. Mark Imes stated that Commissioner Jim Payton is a good friend of children and supports ELCMC.

### **Presentation**

Ayesha Fuhr was presented a certificate of appreciation plaque for being a celebrity reader at Barnes and Noble for the ELCMC fundraiser. The fundraiser was held from November 16<sup>th</sup> through the 20<sup>th</sup>. Previous Board member, Commissioner Barbara Fitos was also a celebrity reader.

### **CONSENT AGENDA**

*Judy Johnson moved and Mary Beth Kyle seconded the approval of the Consent Agenda.* The Consent Agenda includes: October 22, 2009 Full Board Meeting Minutes; October and November 2009 Executive Director's Report; September and October 2009 Financials; School Readiness Program Enrollment Report as of September and October 2009; Children Served By Care Level for October 2009; Wait List Report as of December 4, 2009; Community Outreach Report for November - December 2009; and Materials Distribution List for October and November 2009. *The motion carried unanimously.*

Yesterday, December 9, 2009, CDS received direction from ELCMC to clear the Wait list for School Readiness Services. Parents will be contacted by CDS with the assistance of ELCMC staff and notified to e-mail or mail in additional documentation required for services. The goal is to have children in school readiness services by the end of December 2009.

In November 2009, 231 children were dropped from the Wait List and 106 added to it. Children were dropped from the Wait List for two reasons: parent non compliance in submitting the appropriate paperwork to receive services and children were moved to another eligible billing category.

The ARRA (Economic Stimulus) funds received by ELCMC have retained 39 jobs (for parents receiving school readiness services) from April to November 2009.

Board members and child care provider site owners, Cheri Erskin and Gwen Wilson have an increase in children receiving school readiness services.

To date, in FY 2009 – 2010, eight child care provider sites (small businesses) have closed their business.

As of October 2009, 2,120 children have been served in the VPK program.

### **ACTION ITEMS**

#### **Operating**

#### **FY 2008 – 2009 ELCMC Financial Audit**

Requested approval of the FY 2008 - 2009 audit report as prepared by Purvis Gray & Company.

On November 30, 2009, the Audit Committee recommended to forward this item to the Executive Committee subject to the changes discussed at the meeting. On December 2, 2009, the Executive Committee unanimously approved as stated above. The final FY 2008-2009 Financial Audit was distributed for review.

*Judy Johnson moved and Dr. Nate Grossman seconded the approval as stated above. The motion carried unanimously.*

#### **2009 Form 990 Questionnaire**

Requested approval of the Questionnaire for collection of voting Board Member information required for inclusion on the Internal Revenue Service Form 990 for the FYE June 30, 2009. Based on new Internal Revenue Service requirements that organizations make a "reasonable effort" to obtain certain information needed to answer specific questions on the Form 990 (return for tax-exempt organizations).

The Audit Committee approved this action on November 30, 2009, with the addition of Board Member identifying information to be added to the form.

On December 2, 2009, the Executive Committee unanimously approved as stated above and as allowed by statute, to remove Board members that do not complete the IRS Form 990 Questionnaire.

The IRS Form 990 Questionnaire was included for review. The voting Board members also received a Form 990 Questionnaire to complete and return to Tee Rosario by January 10, 2010.

*Judy Johnson moved and Ayesha Fuhr seconded the approval as stated above. The motion carried unanimously.*

## **DISCUSSION ITEMS**

### **FY 2010 - 2011 Legislative Update**

- The 2010 Legislative Priorities and 2010 AELC Federal Policy Platform information were included for review. The information was prepared by the Association of Early Learning Coalitions (AELC). AELC's other legislative priority is to streamline the state agencies that oversee early learning.
- The Legislative Delegation Meeting was held on November 17, 2009. The focus was on VPK.
- Representative Kelly (he attended the September 2009 ELAC (Early Learning Advisory Council) meeting) is looking into the different entities that have rules and regulations over VPK so that it can be streamlined.

### **FY 2010 – 2013 RFP for School Readiness/VPK and CCR&R Services**

Roseann Fricks continues to review/evaluate the RFP for SR/VPK and CCR&R services for FY 2010 – 2013. A timeline was created and it is anticipated to be released on January 4, 2010. Judy Johnson is assisting with the review/evaluation of the RFP for SR/VPK and CCR&R Services. The Notice of Intent to release the RFP was sent to the ELCMC e-blast list. The finalized RFP for SR/VPK and CCR&R Services will be sent to the Board members for informational purposes only.

## **INFORMATION ITEMS**

### **Program/VPK Committee Update**

Judy Johnson discussed the Program/VPK Committee Report. Highlights include:

- **FY 09-10 Provider Market Rate**  
ELCMC has received the provider Market Rates for FY 2009 – 2010 and has compiled a spreadsheet to review the information.
- **Revised Receipt of Funds Policy**  
The Board approved the policy on October 22, 2009. As this policy involves the collection of training fees by cash, check and online payments through ELCMC's website utilizing PayPal, updated procedures outlining the proper handling of these and other funds received by ELCMC are necessary in order to ensure proper internal controls are in place.
- **Barnes & Noble (B&N) fundraiser** was held from November 16<sup>th</sup> through the 20<sup>th</sup>. Commissioner Barbara Fitos and Ayesha Fuhr were celebrity readers. ELCMC raised \$144 in a gift card to purchase additional quality materials.
- Reviewed the **Market Days** evaluations completed by child care providers; approximately 95% of the child care providers view market days as a productive and positive experience.
  - The days and times of market days are being analyzed to possibly reduce. There are less child care providers attending the second market day.
- **22<sup>nd</sup> Annual Early Childhood Conference**
  - Mary Beth Kyle discussed the 22<sup>nd</sup> Annual Early Childhood Conference to be held on March 27, 2010 at Central Florida Community College Ewers Century Center. Dr. Pamela Phelps is the keynote presenter. Currently seeking speakers and co-sponsors for the conference. Mary Beth Kyle would like presenters from the school system because there are early childhood individuals from the Marion County Public Schools that attend.
  - ELCMC is providing scholarships for parents/caregivers and child care providers to attend the conference.

### **SB6 Update**

Elizabeth Moore discussed the SB6 Program update. Highlights included:

- **PJs and Books for Bedtime** – Approximately 3,000 PJs were collected along with children's books to distribute to children/young adults (age zero to 18) in shelters and to case workers for their clientele. Several of the organizations that will receive PJs and children's books for their clientele include: Kids Central, Inc., Department of Children and Families, Devereux Kids, Inc. PACE, Healthy Start and Healthy Families.
- **9<sup>th</sup> Annual Children First Breakfast** - The 9<sup>th</sup> Annual Children First Breakfast event was held on Tuesday, November 17, 2009 at 7:30 a.m. at the Holiday Inn. There were over 300 individuals attending the Breakfast.
- **Powerful Parenting Series** – A Powerful Parenting class was held yesterday, December 9<sup>th</sup> at the Marion County Public Library.
- **SB6 Update/Agreement Between ELCMC and UWMC for the SB6 Initiative**  
The draft Agreement will be presented at the January 15<sup>th</sup> SB6 Leadership Council meeting. The major change recommended is financial support in an amount approved annually equal to at least 50% of the budget less any anticipated community support will be provided by United Way of Marion County. Approximately 500 children/families received services at the beginning of the Partnership. It is anticipated

that this FY over 4,100 children/families will be served. A three year Agreement is being recommended effective July 1, 2010 through June 30, 2013.

**Media**

The following media items were included for review: The Miami Herald article dated October 29, 2009, Invest in kids when they're very young and Ocala Star Banner article dated November 5, 2009, DCF investigating Kids Zone USA day-care center.

**OTHER BUSINESS**

- o AWI conducted a one-day programmatic (SR eligibility, VPK parent files and provider files) monitoring visit on December 7<sup>th</sup> at ELCMC. The VPK provider files were error free.
- o Bud Chiles, President of the Lawton Chiles Foundation visited Ocala on Tuesday, December 8<sup>th</sup> on his statewide walk of "One Million Steps For Florida's Kids" for the Worst to First Campaign. Mr. Chiles visited Board member, Cheri Erskin's child care center, Together for Children and other locations.
- o George Gibson discussed the VPK funding issue as identified on the financial audit for FYE June 30, 2009. Roseann Fricks will discuss at an AELC (Association of Early Learning Coalitions) meeting. Due to the fact that AWI is using funds from future budgets to sustain current FY other Early Learning Coalitions must be having the same issue. AWI should be made aware of this situation since Early Learning Coalitions have no control over this issue.
- o Carol Eurlon announced that CDS received funds from the feds to expand Early Headstart. A facility will be built for this purpose.
- o Carol Eurlon announced that CDS is making changes to its facility. Barriers will be built to make the facility safer for children in the classrooms.

**PUBLIC COMMENT**

No public comment.

**Adjournment**

*The meeting adjourned with no further discussion.*

Note taker: Tee Rosario

Signature on file	<u>2/25/10</u>
Approved by	Date