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## EXECUTIVE COMMITTEE MEETING MINUTES

Date: December 2, 2009  
Time: 8:30 a.m.  
Location: 3304 SE Lake Weir Avenue, Suite 2, Ocala

### MEMBERS PRESENT

Mark Imes (Chair), Rusty Skinner (Personnel Committee Chair), George Gibson (Secretary), Donna Dodson (Past Vice Chair)

### MEMBERS ABSENT

Brenda Ford (Vice Chair), Judy Johnson (Treasurer)

### STAFF MEMBERS PRESENT

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

### OTHER ATTENDEES

Laurie Walker (Purvis Gray & Company), Helen Painter (Purvis Gray & Company), Tina Tweety (Childhood Development Services, Inc. (CDS) Early Learning Provider Specialist)

### CALL TO ORDER

Mark Imes called the meeting to order.

### ROLL CALL

Tee Rosario announced the meeting had been properly noticed; she called roll and a quorum was present.

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

Laurie Walker and Helen Painter presented the ELCMC FY 2008-2009 draft Financial Audit for the FYE June 30, 2009 which was prepared according to generally accepted auditing standards. Ms. Walker and Ms. Painter 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.

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. Roseann Fricks will discuss at a AELC (Association of Early Learning Coalitions) meeting the VPK funding issue. Due to the fact that AWI is using funds from upcoming 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.

Roseann Fricks has a meeting with key ELCMC staff to discuss several of the items above.

Laurie Walker thanked ELCMC staff for their cooperation and assistance. The Executive Committee thanked Laurie Walker and Helen Painter for the Audit presentation. Roseann Fricks thanked Sherry Doyle for her commitment to ELCMC.

## **CONSENT AGENDA**

*Rusty Skinner moved and Donna Dodson seconded the approval of the Consent Agenda. The Consent Agenda includes: December 2, 2009 Executive 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.*

## **ACTION ITEMS**

### **Operating**

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

Requested approval of the FY 2008-2009 draft Financial Audit report as prepared by Purvis Gray & Company As a result of the ELCMC's independent financial audit conducted by Purvis Gray & Company during the period of October 19<sup>th</sup> through 23<sup>rd</sup>, 2009, draft reports are being submitted for review prior to presentation to the Executive Committee and presentation of the final report to the Board of Directors.

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 FY 2008-2009 draft Financial Audit was distributed for review.

*Donna Dodson moved and George Gibson seconded the approval as stated above. The motion carried unanimously.*

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

Requested approval of questionnaire for collection of voting Board Member information required for inclusion on the IRS Form 990 for the FYE June 30, 2009. Based on new IRS 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 questionnaire included for review will be distributed to all voting members of ELCMC's Board of Directors.

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

The IRS Form 990 Questionnaire was included for review. The 990 Questionnaire will be filed between February and April 2010.

*Donna Dodson moved and George Gibson seconded the approval as stated above and as allowed by statute, to remove Board members that do not complete the IRS Form 990 Questionnaire. The motion carried unanimously.*

#### **Financials for October 2009**

Requested approval of the Financials for October 2009 which include the following: Income Statement; Balance Sheet; Monthly Billing Analysis July 1, 2009 through June 30, 2010; VPK Report; and 8-year school readiness slot comparison.

*Donna Dodson moved and George Gibson seconded the approval as stated above. The motion carried unanimously.*

The Reimbursement Request forms will not be included in future Committee/Board packets.

Child care providers will receive a letter from Roseann Fricks requesting from child care providers that they assist in engaging their parents in the initial eligibility re-determination sharing of information.

## **DISCUSSION ITEMS**

### **ELCMC Board Member Terms**

Memo dated November 20, 2009 from Michele Watson from AWI regarding Uniform Board Term Lengths was included for review. Roseann Fricks requested additional clarification in paragraph two from Michelle Watson. Roseann Fricks met with Judy Johnson to discuss the memo. Roseann Fricks will keep the Executive Committee informed of any updates.

### **Marion County Commission Liaison – Jim Payton**

County Commissioner Jim Payton has been appointed to the ELCMC Board effective November 17, 2009. Commissioner Payton has a conflicting meeting on the same dates as the ELCMC Board meetings. Roseann Fricks is meeting with him in January 2010 to discuss this situation and for Board orientation. Roseann Fricks will keep the Executive Committee informed.

**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 – 2011. Roseann Fricks will continue to keep the Executive Committee informed.

**INFORMATION ITEMS**

**Final 1<sup>st</sup> Quarter Monitoring Report**

Nasseam McPherson James discussed the FY 2009 – 2010 1<sup>st</sup> quarter CDS review final report in detail. The review was conducted on October 21<sup>st</sup> and 22<sup>nd</sup>.

Nasseam McPherson James recommended that CDS ensure all areas of the FY 2009 - 2010 Agreement with the ELCMC are being addressed to ensure continued compliance with all requirements detailed in the ELCMC Agreement. Nasseam McPherson James also recommended that CDS review its internal inventory recording and disposal processes to ensure that all information provided to the ELCMC is accurate and reflects actual inventory purchased with ELCMC funding. The CDS 1<sup>st</sup> quarter final score is 91.6%. This score is lower than prior monitoring results.

**22<sup>nd</sup> Annual CFCC Early Childhood Conference in partnership with ELCMC**

The 22<sup>nd</sup> Annual Early Childhood Conference will 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.

**SB6 Update/Agreement Between ELCMC and UWMC for the SB6 Initiative**

The SB6 Partnership Agreement Committee (Tom Dewey (Chair), Toni James, Chris Sandy and Jane Fontaine) met on October 27<sup>th</sup> and November 24<sup>th</sup> and have finalized the draft Agreement. 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. Documentation was presented to the ad hoc Committee that demonstrated the continued increase level of financial contribution from ELCMC toward SB6 as well as the increased number of children/families receiving services. 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. The draft Agreement is available upon request before the presentation at the February 2010 Executive Committee meeting.

**Executive Director’s Report for November 2009**

The Executive Director’s Report for November 2009 was distributed for review.

**TV 20 News Clipping on the PJ and book drive**

Skipped due to lack of time.

**OTHER BUSINESS**

- o December 1<sup>st</sup>, Roseann Fricks and Geraldine Lochren traveled to Gainesville to 98.5 KTK radio station to pick up 500 PJs collected.
- o Bud Chiles, president of The Lawton Chiles Foundation is visiting Ocala on Tuesday, December 8<sup>th</sup> on his statewide walk of One Million Steps For Florida’s Kids. Mr. Chiles will visit Board member, Cheri Erskin’s child care center, Together for Children among other agencies.

**PUBLIC COMMENT**

None

**ADJOURNMENT**

*The meeting adjourned with no further discussion.*

Note taker: Tee Rosario

Approved By

<u>Signature on file</u>	1/13/10
Signature	Date