

In partnership with



www.elc-marion.org

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Ocala, FL 34471

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Our Vision Statement

Children and Families in our community will have access to quality early learning programs that nurture their learning potential and prepare them for their educational success.

FINANCE COMMITTEE MEETING AGENDA

March 29, 2018 – 8:30 am

| | | | |
|---------|----------------|--------------|--------------|
| 8:30 am | Call to Order | L. Seiffer | |
| 8:31 am | Roll Call | M. Dimitroff | |
| 8:32 am | Consent Agenda | L. Seiffer | Pages 2 - 11 |

ACTION ITEMS

| | | | |
|---------|----------------------------|------------|---------------|
| 8:34 am | 2017-18 Budget Revision 2F | D. Johnson | Pages 12-14 |
| 8:40 am | 2018-19 Proposal budget | D. Johnson | Pages 15 - 16 |

DISCUSSION ITEMS

| | | | |
|---------|--------------------------------|------------|--|
| 9:00 am | Fiscal Policies and Procedures | D. Johnson | |
|---------|--------------------------------|------------|--|

INFORMATION ITEMS

REVIEW ITEMS

| | | | |
|---------|--|-----------------------|-----------------|
| 8:50 am | January – February Adjusting Journal Entries January – February Bank Statements | L. Seiffer/D. Johnson | Finance Binders |
|---------|--|-----------------------|-----------------|

Public Comment

Adjournment

MEETING SCHEDULE for FY 2017 – 2018

| Executive Thursday 8:30 am | Finance Thursday 8:30 am | Board Thursday 8:30 am | Program/VPK Committee 8:30 am, Thursday | Success By 6 (SB6) Leadership Council 9:00 am, Friday |
|-------------------------------|-----------------------------|---------------------------|--|--|
| | 07/27/17 | | 7/27/17 | 7/21/17 |
| 8/10/17 | | 8/24/17 | | |
| 9/14/17 | 09/28/17 | | 09/28/17 | 09/15/17 09/29/17 |
| 10/12/17 | | 10/26/17 | | |
| 11/09/17 | 11/30/17 | | 11/30/17 | 11/17/17 |
| 12/14/17 | 12/05/17 | 12/28/17 | | |
| 01/11/18 | 01/25/18 | | 01/16/18 | 01/19/18 |
| 02/08/18 | | 02/22/18 | | |
| 03/08/18 | 03/29/18 | | 03/22/18 | 03/16/18 |
| 04/12/18 | | 04/26/18 | | |
| 05/10/18 | 05/24/18 | | 05/24/18 | 05/18/18 |
| 06/14/18 | | 06/28/18 | | |

To participate in this meeting via conference call, dial-in number is (888) 670-3525 and the conference code is 714 810 4574 #

Consent Agenda

- Finance Committee Meeting Minutes for January 25, 2018
- Financial Reports – February 2018
 - Budget vs Actual – Detail
 - Expense Year to Date Analysis
 - School Readiness Children Served
 - VPK Children Served
 - Analysis of School Readiness Direct Services
 - Analysis of School Readiness Budget
 - Analysis of Voluntary Pre-kindergarten Budget

**Early Learning Coalition of Marion County
Finance Committee
Meeting Minutes**

Date/Time: January 25, 2018 at 8:30 AM
 Location: Early Learning Coalition of Marion County
 Members Present: Josue Cruz, Doug Day, Lisa Seiffer, Kathleen Woodring
 Members Absent: Judy Johnson, Paola Lopez
 Staff Present: DeAnna Johnson, Mary Dimitroff, LaTrisha Sims
 Guest: None

| Agenda Item | Summary/Discussion | Action |
|--------------------|--|---|
| Call to Order | Finance Committee meeting called to order. Mary Dimitroff called roll. A quorum was present. | Lisa Seiffer called the meeting to order at 8:33 AM |
| Consent Agenda: | The consent agenda, consisting of the September 28, 2017, minutes and the December 2017 financial reports were presented to and reviewed by the Committee. | ACTION ITEM: Josue Cruz moved to accept the Consent Agenda as presented. Doug Day seconded the motion. The motion carried unanimously. |
| Action Item: | DeAnna Johnson discussed the draft 990 Report that was received Tuesday after business hours. DeAnna has discovered multiple errors in amounts and categories. | ACTION ITEM: Kathleen Woodring moved to authorize DeAnna Johnson to coordinate with Purvis Gray to correct the 990 and then present it to the Executive Committee. Josue Cruz seconded the motion. The motion carried unanimously |
| Discussion Item: | DeAnna Johnson presented the completed Preliminary Corrective Action Plan (PCAP) related to the most recent fiscal monitoring. | DISCUSSION ITEM: The Committee reviewed the PCAP and discussed the public records requirement for memberships. |
| Discussion Item: | DeAnna Johnson presented the draft of Chapter 1 of the Fiscal Policies and Procedures Manual. | DISCUSSION ITEM: The Committee briefly reviewed Chapter 1 and agreed to further review in-depth outside of the meeting and forward any changes or recommendations to DeAnna. |
| Review Items | The Committee reviewed the monthly reports including: ➤ November - December Adjusting Journal Entries ➤ November - December Bank Reconciliations | |
| Public Comment | None. | |
| Adjournment | Lisa Seiffer requested a motion to adjourn the meeting at 9:31 AM. | ACTION ITEM: Doug Day moved to adjourn. Josue Cruz seconded the motion. The motion carried unanimously. |

Reported by: Mary Dimitroff, Accountant

Approved by: _____
 Signature

_____ Date

NOTE – For additional information on any of the above items, please contact DeAnna Johnson, Chief Finance Officer at djohnson@elc-marion.org.

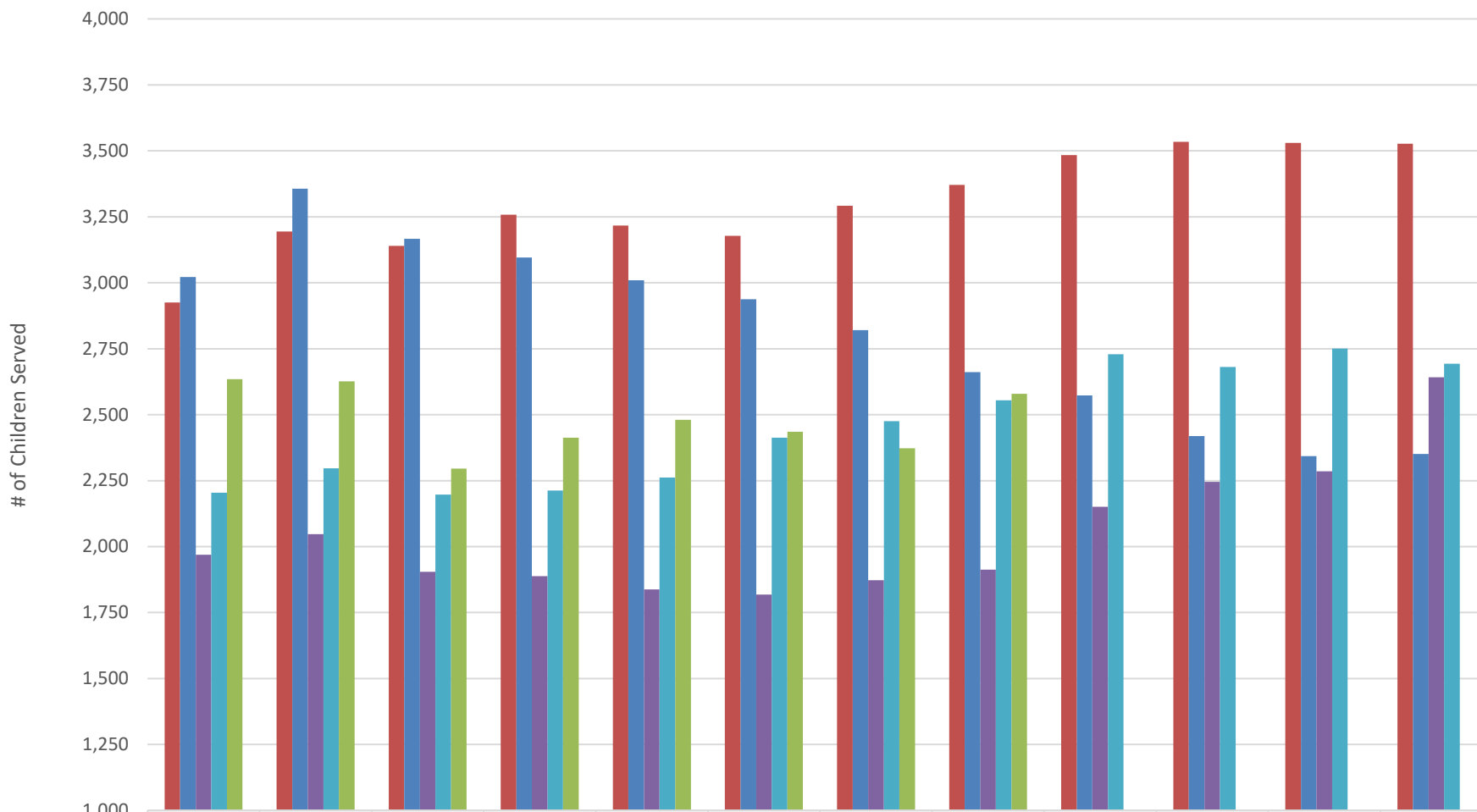
| | | Current Month to Date | | | Year to Date | | Approved | Balance |
|---|--|-----------------------|-------------|-----------------------|------------------|-------------|-----------------------|-----------------|
| | | Feb-18 | % of budget | Monthly Budget (1/12) | Actual | % of budget | Budget (2B) 21-Dec-17 | of Budget |
| | | | | | | | | |
| Tangible Personal Property | | \$ 6,231.23 | 1038.54% | \$ 600 | \$ 7,653.40 | 106.30% | \$ 7,200.00 | \$ (453.40) |
| 7301 | Equipment: = or > \$1k | \$ - | #DIV/0! | \$ - | \$ 465.92 | #DIV/0! | \$ - | \$ (465.92) |
| 7302 | Equipment: < \$1k | \$ 5,671.54 | 1417.89% | \$ 400 | \$ 6,287.77 | 131.00% | \$ 4,800.00 | \$ (1,487.77) |
| 7303 | Furniture: = or > \$1k | \$ - | #DIV/0! | \$ - | \$ 133.03 | #DIV/0! | \$ - | \$ (133.03) |
| 7304 | Furniture: < \$1k | \$ 559.69 | 279.85% | \$ 200 | \$ 766.68 | 31.95% | \$ 2,400.00 | \$ 1,633.32 |
| Quality Initiatives | | \$ 88,376.10 | 363.13% | \$ 24,337 | \$ 165,698.90 | 56.74% | \$ 292,045.00 | \$ 138,717.14 |
| 7401 | Quality and Classroom Material | \$ 5,443.02 | 41.74% | \$ 13,042 | \$ 59,439.44 | 37.98% | \$ 156,500.00 | \$ 97,060.56 |
| 7405 | Training Material | \$ 1,635.16 | 198.20% | \$ 825 | \$ 2,266.30 | 22.89% | \$ 9,900.00 | \$ 7,633.70 |
| 7410 | Consumer Education & Outreach Material | \$ 24,447.92 | 749.46% | \$ 3,262 | \$ 46,432.16 | 118.62% | \$ 39,145.00 | \$ (7,287.16) |
| 7420 | Scholarship & Other Education Opportunities | \$ 52,500.00 | 954.55% | \$ 5,500 | \$ 53,211.00 | 80.62% | \$ 66,000.00 | \$ 12,789.00 |
| 7425 | Wage Incentives | \$ 4,350.00 | 254.63% | \$ 1,708 | \$ 4,350.00 | 21.22% | \$ 20,500.00 | \$ 16,150.00 |
| Other OEL Initiatives | | \$ 3,251.76 | | \$ 1,516 | \$ 12,008.48 | 66.00% | \$ 18,194.00 | \$ 6,185.52 |
| 7435 | PPF Project | \$ 3,251.76 | 214.47% | \$ 1,516 | \$ 12,008.48 | 66.00% | \$ 18,194.00 | \$ 6,185.52 |
| Travel | | \$ 666.85 | 33.05% | \$ 2,018 | \$ 13,567.52 | 56.03% | \$ 24,215.75 | \$ 10,648.23 |
| 7501 | Travel: In-State | \$ 197.61 | 14.34% | \$ 1,378 | \$ 10,719.59 | 64.84% | \$ 16,532.25 | \$ 5,812.66 |
| 7505 | Travel: Out of State | \$ - | 0.00% | \$ 305 | \$ - | 0.00% | \$ 3,660.00 | \$ 3,660.00 |
| 7510 | Travel: In Service Area | \$ 469.24 | 139.95% | \$ 335 | \$ 2,847.93 | 70.78% | \$ 4,023.50 | \$ 1,175.57 |
| Other Expenses | | \$ 1,269.92 | 31.04% | \$ 4,092 | \$ 20,814.66 | 42.39% | \$ 49,099.90 | \$ 28,285.24 |
| 7602 | Merchant Service Fees (Includes PayPal) | \$ 2.60 | 8.11% | \$ 32 | \$ 178.54 | 46.40% | \$ 384.80 | \$ 206.26 |
| 7605 | Software-Licenses-Support | \$ 220.00 | 16.15% | \$ 1,362 | \$ 8,944.03 | 54.71% | \$ 16,346.70 | \$ 7,402.67 |
| 7610 | Web services | \$ 100.85 | 44.82% | \$ 225 | \$ 300.85 | 11.14% | \$ 2,700.00 | \$ 2,399.15 |
| 7615 | Other employee related expense | \$ - | 0.00% | \$ 218 | \$ 2,352.30 | 89.99% | \$ 2,614.00 | \$ 261.70 |
| 7616 | Background Screening | \$ 350.00 | 1166.67% | \$ 30 | \$ 490.00 | 136.11% | \$ 360.00 | \$ (130.00) |
| 7617 | Drug Screening | \$ - | 0.00% | \$ 14 | \$ - | 0.00% | \$ 165.00 | \$ 165.00 |
| 7620 | Membership Dues | \$ 50.00 | 7.19% | \$ 695 | \$ 6,607.84 | 79.22% | \$ 8,341.00 | \$ 1,733.16 |
| 7621 | Subscriptions and Publications | \$ - | 0.00% | \$ 741 | \$ 790.39 | 8.89% | \$ 8,893.40 | \$ 8,103.01 |
| 7625 | Taxes, licenses and fees | \$ 70.00 | 284.75% | \$ 25 | \$ 270.00 | 91.53% | \$ 295.00 | \$ 25.00 |
| 9999 | In-Kind expenditure | \$ 476.47 | 63.53% | \$ 750 | \$ 880.71 | 9.79% | \$ 9,000.00 | \$ 8,119.29 |
| Other Program Expenses (Success by 6) | | \$ 4,680.37 | | \$ 3,598.92 | \$ 25,847.51 | 59.85% | \$ 43,187.00 | \$ 17,339.49 |
| 8500 | Childcare (Circle of Parent/Parents as Teachers) | \$ 255.00 | 57.90% | \$ 440 | \$ 1,575.00 | 29.80% | \$ 5,285.00 | \$ 3,710.00 |
| 8510 | Infant Safe Sleep | \$ 3,993.43 | 766.74% | \$ 521 | \$ 6,236.93 | 99.79% | \$ 6,250.00 | \$ 13.07 |
| 8520 | Car Seats | \$ - | 0.00% | \$ 83 | \$ 1,199.80 | 119.98% | \$ 1,000.00 | \$ (199.80) |
| 8530 | Special Projects | \$ - | 0.00% | \$ 1,592 | \$ 7,219.08 | 37.79% | \$ 19,102.00 | \$ 11,882.92 |
| 8540 | Parent Education Training Material | \$ 51.88 | 47.89% | \$ 108 | \$ 51.88 | 3.99% | \$ 1,300.00 | \$ 1,248.12 |
| 8550 | Food Services (Unallowable) | \$ 380.06 | 60.01% | \$ 633 | \$ 5,935.11 | 78.09% | \$ 7,600.00 | \$ 1,664.89 |
| 8551 | Parent Incentive (Unallowable) | \$ - | 0.00% | \$ 221 | \$ 3,629.71 | 136.97% | \$ 2,650.00 | \$ (979.71) |
| Depreciation | | \$ 1,681.41 | 14.42% | \$ 11,661 | \$ 133,208.82 | 95.19% | \$ 139,933.86 | \$ 6,725.04 |
| 9001 | Depreciation | \$ 1,681.41 | 100.00% | \$ 1,681 | \$ 13,451.28 | 66.67% | \$ 20,176.32 | \$ 6,725.04 |
| 9998 | Prior Year Overage | \$ - | | \$ 9,980 | \$ 119,757.54 | 100.00% | \$ 119,757.54 | \$ - |
| | Total Expenditures | \$ 1,547,150.48 | 116.23% | \$ 1,331,075 | \$ 10,569,047.54 | 66.09% | \$ 15,991,088.54 | \$ 5,434,412.04 |
| | Net Income | \$ (64,329.22) | | \$ 1,516 | \$ 11,566.92 | | \$ (0.00) | \$ (23,937.96) |
| NOTE: | | | | | | | | |
| 2016-17 Is the first year of the new 12-month eligibility requirement of the new CCDF grant agreement between OEL and the the Department of Health and Human Services. Due to this new requirement many Coalitions were underspending on their School Readiness funds, including Marion County. OEL decided in mid-June to use the option they had available and extended the School Readiness contracts until July 31, 2017, which would give the Coalitions additional time to expend their contract dollars. The above report reflects the amount invoiced to OEL under the prior year grant agreement (\$119,757.54). | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |



For the Fiscal Year Ending June 30, 2018

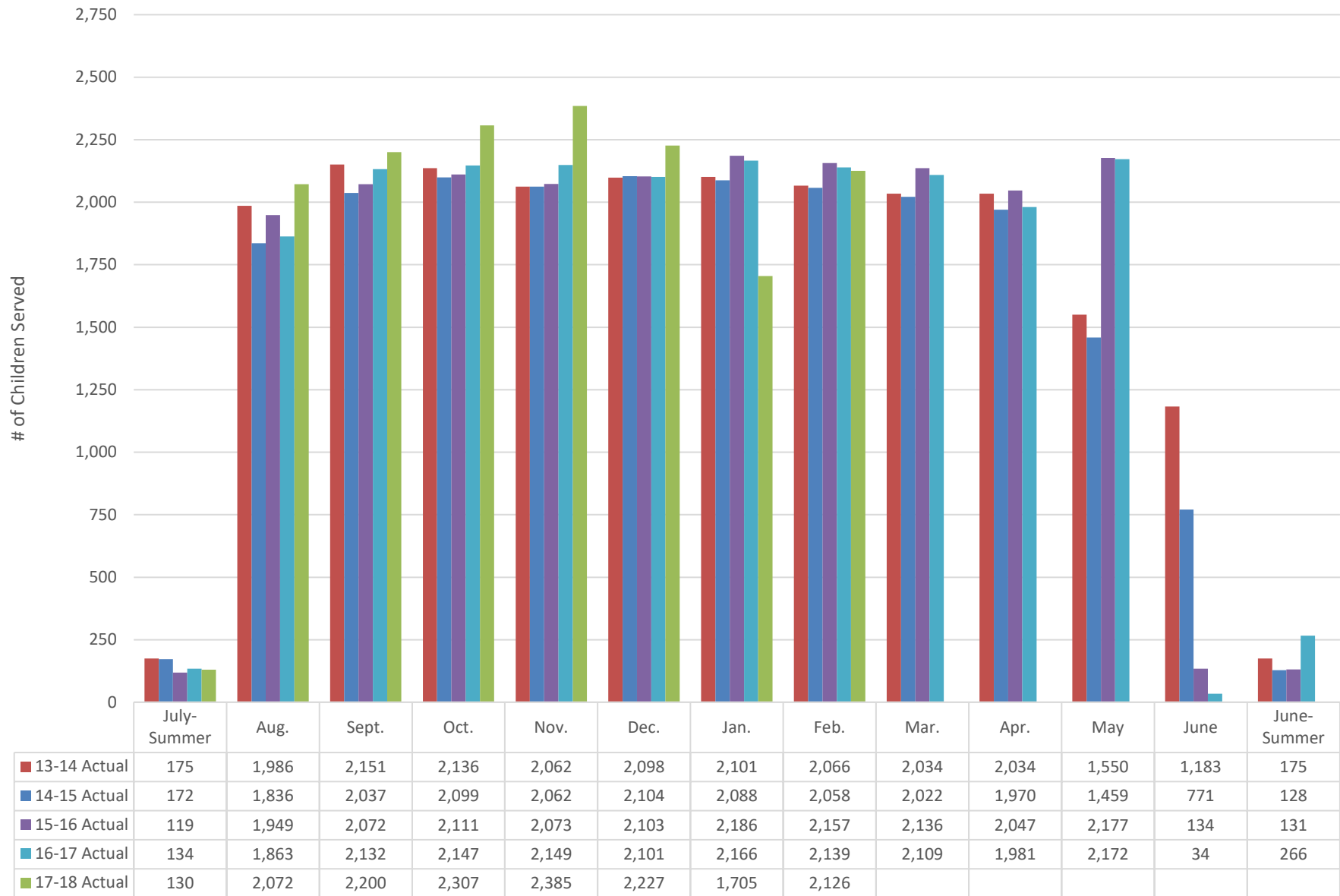
| Line # | Budget Line Item Account Name | Coalition Programs | | Year to Date Analysis | | | | Variance Analysis Notes | Agency Plan of Action |
|--------|--------------------------------|-------------------------|-------------------------------|-----------------------|---------------|--------------|---------------|---|--|
| | | 2017-18 Budget | Actual Expenses as of 2/28/18 | % of Year | % of Budget | Over/Under | Variance % | | |
| 001 | SR Direct Child Services | \$ 8,071,654.00 | \$ 5,088,901.54 | 66.67% | 63.05% | Under | -3.62% | | |
| 002 | VPK Direct Child Services | \$ 5,368,473.00 | \$ 3,833,294.39 | 66.67% | 71.40% | Over | 4.74% | | |
| 003 | Other Direct Child Services | \$ 286,844.22 | \$ 170,794.32 | 66.67% | 59.54% | Under | -7.12% | | |
| 004 | Salaries and Benefits | \$ 1,455,247.75 | \$ 934,705.16 | 66.67% | 64.23% | Under | -2.44% | | |
| 005 | Staff Development | \$ 15,000.00 | \$ 5,525.00 | 66.67% | 36.83% | Under | -29.83% | Conferences were cancelled due to hurricane and OEL picked up the registration for the Wipfli conference for three staff members. | Budget revision 3 proposes a \$5,000 reduction for line item. |
| 006 | Professional Services | \$ 109,561.00 | \$ 76,221.54 | 66.67% | 69.57% | Over | 2.90% | | |
| 007 | Occupancy | \$ 45,572.00 | \$ 34,241.26 | 66.67% | 75.14% | Over | 8.47% | | |
| 008 | Postage, Freight, and Delivery | \$ 3,825.00 | \$ 2,098.01 | 66.67% | 54.85% | Under | -11.82% | Expenses vary each month based upon multitude of factors. | No adjustment necessary |
| 009 | Equipment Leases | \$ 7,227.00 | \$ 4,797.36 | 66.67% | 66.38% | Under | -0.29% | | |
| 010 | Supplies | \$ 18,295.00 | \$ 10,979.64 | 66.67% | 60.01% | Under | -6.65% | | |
| 011 | Communications | \$ 10,296.00 | \$ 5,048.83 | 66.67% | 49.04% | Under | -17.63% | Delay in hiring Progress Dunnellon staff. | Budget revision 3 proposes a \$2,250 reduction for category. |
| 012 | Insurance | \$ 25,218.06 | \$ 23,641.20 | 66.67% | 93.75% | Over | 27.08% | All insurance with exception of WC fully expensed in July 2017. | No adjustment necessary |
| 013 | Tangible Personal Property | \$ 7,200.00 | \$ 7,653.40 | 66.67% | 106.30% | Over | 39.63% | Additional desktops were required and have been purchased. | Budget revision 3 proposes a \$2,000 increase for category. |
| 014 | Quality Initiatives | \$ 292,045.00 | \$ 165,698.90 | 66.67% | 56.74% | Under | -9.93% | | |
| 015 | OEL Special Projects | \$ 18,194.00 | \$ 12,008.48 | 66.67% | 66.00% | Under | -0.66% | | |
| 016 | Travel | \$ 24,215.75 | \$ 13,567.52 | 66.67% | 56.03% | Under | -10.64% | Out of state travel for conference has been cancelled. | Budget revision 3 proposes removal of out of state travel and a \$500 increase for local travel. |
| 017 | Other Expenses | \$ 49,099.90 | \$ 20,814.66 | 66.67% | 42.39% | Under | -24.27% | Budgeted for last quarter of fiscal year. | No adjustment necessary |
| 018 | Other Program Expenses (SB6) | \$ 43,187.00 | \$ 25,847.51 | 66.67% | 59.85% | Under | -6.82% | | |
| 019 | Depreciation/PY Adjustment | \$ 139,933.86 | \$ 133,208.82 | 66.67% | 95.19% | Over | 28.53% | Due to delay in roof, depreciation projection was overstated. | Budget revision 3 proposes reduction of approximately \$3,362. |
| | TOTAL | \$ 15,991,088.54 | \$ 10,569,047.54 | 66.67% | 66.09% | Under | -0.57% | | |

School Readiness Children Served per Month



| | July | Aug. | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | Mar. | Apr. | May | June |
|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| ■ 13-14 Actual | 2,925 | 3,194 | 3,140 | 3,258 | 3,217 | 3,178 | 3,292 | 3,371 | 3,484 | 3,534 | 3,530 | 3,527 |
| ■ 14-15 Actual | 3,022 | 3,357 | 3,167 | 3,096 | 3,010 | 2,938 | 2,821 | 2,661 | 2,573 | 2,419 | 2,343 | 2,351 |
| ■ 15-16 Actual | 1,969 | 2,047 | 1,905 | 1,888 | 1,838 | 1,818 | 1,873 | 1,913 | 2,151 | 2,245 | 2,286 | 2,642 |
| ■ 16-17 Actual | 2,204 | 2,297 | 2,197 | 2,213 | 2,262 | 2,413 | 2,475 | 2,555 | 2,729 | 2,681 | 2,751 | 2,693 |
| ■ 17-18 Actual | 2,635 | 2,626 | 2,296 | 2,413 | 2,481 | 2,435 | 2,373 | 2,579 | | | | |

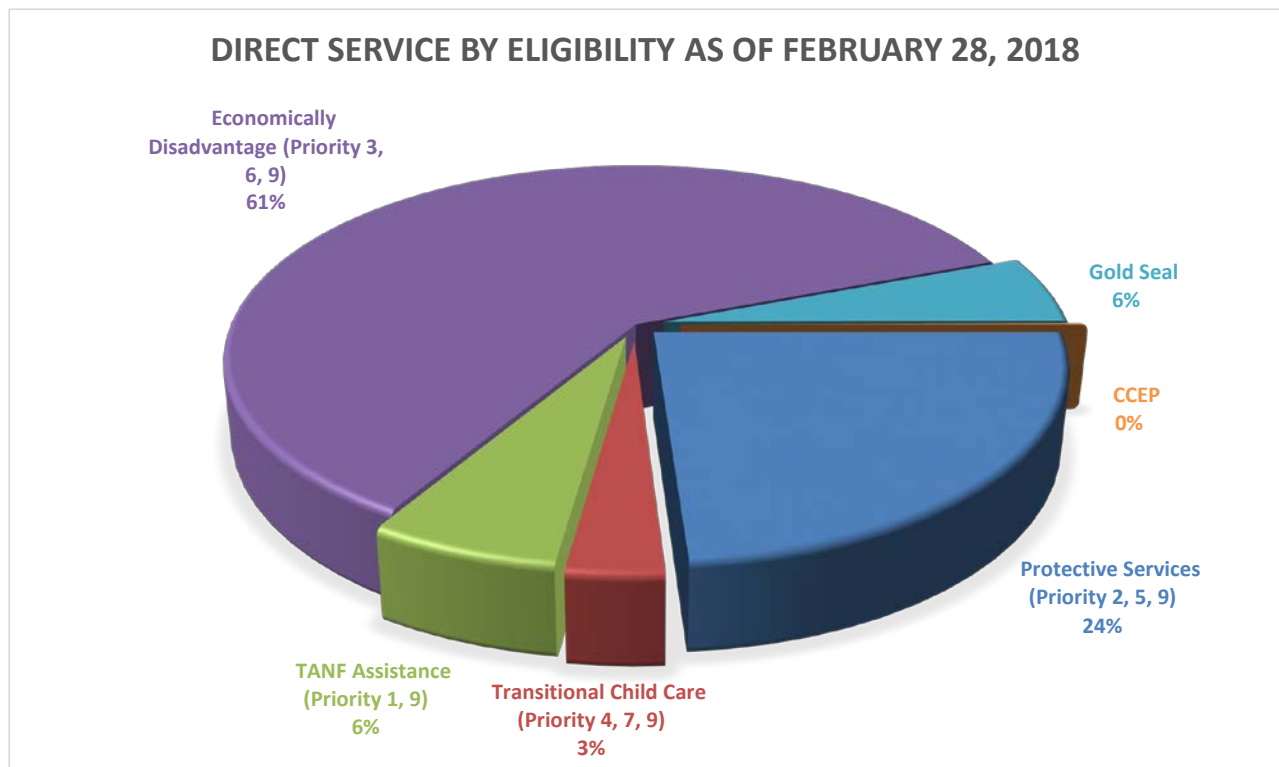
Voluntary Prekindergarten Children Served per Month





**ANALYSIS OF SCHOOL READINESS DIRECT SERVICES
For the Fiscal Year Ending June 30, 2018**

| CATEGORY | Actual as of 2/28/18 |
|--|----------------------|
| DIRECT SERVICES: | |
| Protective Services (Priority 2, 5, 9) | 1,220,180 |
| Transitional Child Care (Priority 4, 7, 9) | 166,353 |
| TANF Assistance (Priority 1, 9) | 324,793 |
| Economically Disadvantage (Priority 3, 6, 9) | 3,083,147 |
| Gold Seal | 290,077 |
| CCEP | 4,351 |
| TOTAL DIRECT SERVICES | \$ 3,868,722 |



Priority 1 - Children younger than age 13 whose parents receive temporary cash assistance and are subject to federal work requirements.

Priority 2 - At-risk children younger than age 9.

Priority 3 - Economically disadvantaged children until eligible to enter kindergarten. Their older siblings up to the age that eligible to enter 6th grade may also be served.

Priority 4 - Children from birth to kindergarten whose parents are transitioning from the temporary cash assistance work program to employment.

Priority 5 - At-risk children who are at least age 9 but younger than 13. Those with siblings in priority groups 1 - 3 are higher priority than other children ages 9-13 in this priority group.

Priority 6 - Economically disadvantaged children younger than 13. Priority in this category is given to children who have a younger sibling in the School Readiness Program under priority 3.

Priority 7 - Children younger than 13 whose parents are transitioning from the temporary cash assistance work program to employment.

Priority 8 - Children who have special needs and current individual educational places from age 3 until they are eligible to enter kindergarten.

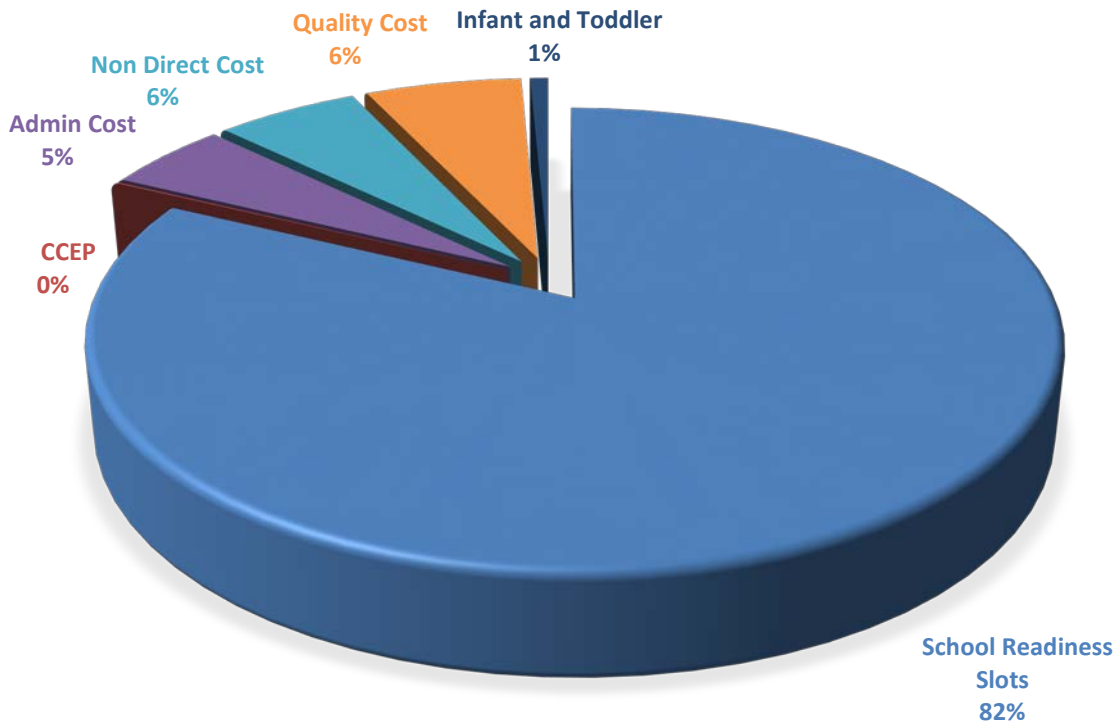
Priority 9 - Children concurrently enrolled in the federal Head Start Program and VPK, regardless of priorities 1-4.



ANALYSIS OF SCHOOL READINESS BUDGET
For the Fiscal Year Ending June 30, 2018

| CATEGORY OF SPENDING | 2017-18 Notice of Award | Actual as of 2/28/18 | Current Earmark | Earmarks/Restrictions |
|----------------------------------|----------------------------|-------------------------|--------------------|-----------------------|
| AWARD AMOUNT | \$ 9,860,524 | \$ 6,187,939 | | |
| DIRECT SERVICES: | | | | |
| School Readiness Slots | 7,673,046 | 5,084,551 | 82.17% | Minimum 78% |
| CCEP | 23,286 | 4,351 | 0.07% | Maximum \$39,388 |
| TOTAL DIRECT SERVICE | \$ 7,696,332 | \$ 5,088,902 | 82.24% | |
| NON DIRECT SERVICES: | | | | |
| Admin Cost | 491,862 | 309,391 | 5.00% | Maximum 5% |
| Non Direct Cost | 1,157,151 | 354,804 | 5.73% | |
| Quality Cost | 393,490 | 389,968 | 6.30% | Minimum 4% |
| Infant and Toddler | 121,689 | 44,873 | 0.73% | Minimum \$121,689 |
| TOTAL NON DIRECT SERVICES | \$ 2,164,192 | \$ 1,099,037 | 17.76% | Maximum 22% |

SCHOOL READINESS EARMARKS AS OF FEBRUARY 28, 2018

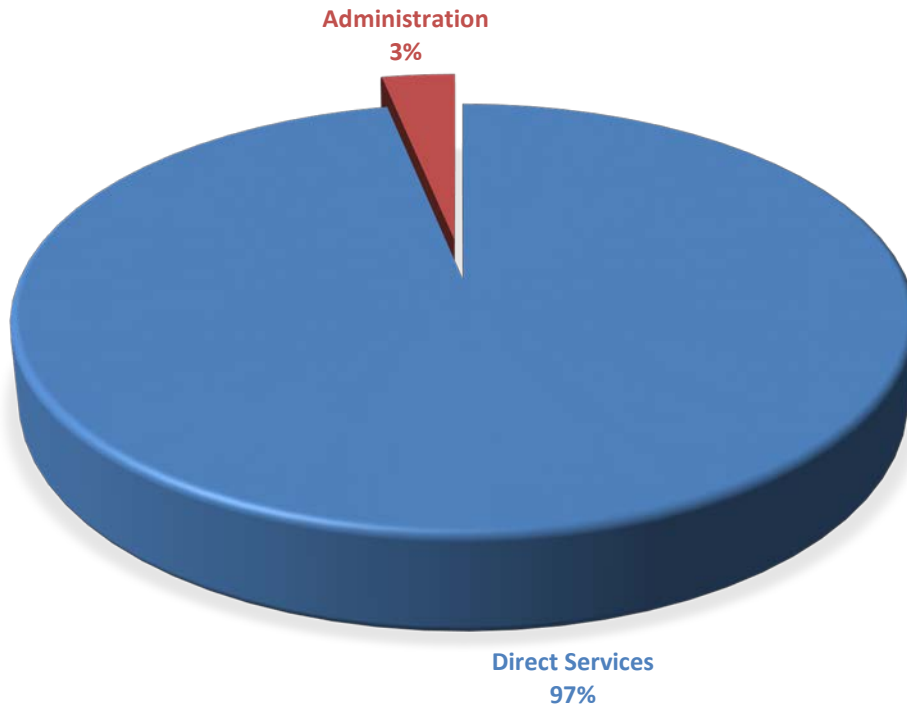




**ANALYSIS OF VOLUNTARY PRE-KINDERGARTEN BUDGET
For the Fiscal Year Ending June 30, 2018**

| CATEGORY OF SPENDING | 2017-18 Notice of Award | Actual as of 2/28/18 | Current Earmark | Earmarks/Restrictions /Comments |
|----------------------|----------------------------|----------------------|--------------------|--------------------------------------|
| Direct Services | \$ 5,368,473 | \$ 3,714,493 | 93.89% | Not including provider pre-payments |
| Administration | \$ 214,739 | \$ 122,717 | 3.30% | Maximum 4% of actual Direct Services |
| AWARD AMOUNT | \$ 5,583,212 | \$ 3,956,012 | | |

**VOLUNTARY PRE-KINDERGARTEN EARMARKS
AS OF FEBRUARY 28, 2018**





In partnership with

United Way



Action Sheet

FINANCE COMMITTEE

March 29, 2018

SUBJECT: 2017-2018 ELCMC Proposed Line Item Budget revision – 3F

PROPOSED ACTION

Approve 2017-2018 ELCMC Proposed Line Item Budget revision (3F).

BACKGROUND INFORMATION

Revision in the budget is to reallocate line items based upon the following factors:

- Reduction School Readiness funding:
 - CCEP Funding – Management de-obligation (\$10,000)
- Additional funds from Kiwanis for Winter Coat Drive (\$430)
- Additional funds from various sources for Winter Coat Drive (\$3,003.48)
- Additional funds from Children First Breakfast (\$1,725.50)
- Reduce In-kind to reflect actual potential (-\$4,000)
- Realignment of multiple line items to reflect projected expenditures based upon current actuals to date.
- Additional expense to align with funds for Winter Coat Drive.

The budget revision will be submitted to the Executive Committee for approval on April 12, 2018, and then presented to the Board of Directors at the April 26, 2018, meeting for final approval.

Supporting Documentation Included:

2017-2018 ELCMC proposed line item budget revision.

**Early Learning Coalition of Marion County, Inc.
2017 - 2018 Approved Budget and Revisions**

| GL Acct. | | Approved Budget 2017-18 | Revision 2B 21-Dec-17 | | Revision 3B | |
|--|--|----------------------------|--------------------------|----------------------|-------------------|----------------------|
| Revenues | | | | | | |
| Contracts, Grants, and Other Financial Assistance | | 15,943,316.00 | (166,801.00) | 15,847,207.00 | (6,566.56) | 15,840,640.44 |
| 4001 | FOEL: School Readiness | 9,753,245.00 | 107,279.00 | 9,860,524.00 | (10,000.00) | 9,850,524.00 |
| 4001 | FOEL: Voluntary Pre-kindergarten | 5,583,212.00 | - | 5,583,212.00 | - | 5,583,212.00 |
| 4001 | FOEL: Outreach & Awareness | 14,359.00 | - | 13,793.00 | - | 13,793.00 |
| 4001 | FOEL: Performance Funding Project | 242,000.00 | (216,350.00) | 25,650.00 | - | 25,650.00 |
| 4020 | Grant: School Board of Marion County (YPP) | 10,000.00 | - | 10,000.00 | - | 10,000.00 |
| 4010 | Grant: Marion County (Match) | 125,000.00 | - | 125,000.00 | - | 125,000.00 |
| 4010 | Grant: City of Ocala (Match) | - | - | 10,000.00 | - | 10,000.00 |
| 4020 | Grant: Kids Central (Match) | 31,000.00 | (31,000.00) | - | - | - |
| 4020 | Grant: Uncommitted (Match) | - | - | 3,000.00 | - | 3,000.00 |
| 4020 | Grant: United Way (Match) | 100,000.00 | - | 100,000.00 | (0.04) | 99,999.96 |
| 4020 | Grant: United Way (Project Dunnellon) | - | - | 52,500.00 | - | 52,500.00 |
| 4020 | Grant: United Way (Success by 6) | 44,500.00 | - | 44,500.00 | - | 44,500.00 |
| 4020 | Grant: Kiwanis (SB6) | 5,000.00 | 6,270.00 | 17,028.00 | 430.00 | 17,458.00 |
| 4020 | Grant: Early Learning Florida Lastinger Center | 33,000.00 | (33,000.00) | - | - | - |
| 4050 | Gifts, Donations, and Pledges | 2,000.00 | - | 2,000.00 | 3,003.48 | 5,003.48 |
| Investment Earnings | | - | - | - | - | - |
| 4101 | Interest income | - | - | - | - | - |
| Other Miscellaneous Revenue | | 23,800.00 | 324.00 | 143,881.54 | (2,274.50) | 141,607.04 |
| 4201 | Miscellaneous income | - | - | - | - | - |
| 4210 | Revenue: Provider Trainings | 7,700.00 | - | 7,700.00 | - | 7,700.00 |
| 4300 | Revenue: Special Events | 7,100.00 | 324.00 | 7,424.00 | 1,725.50 | 9,149.50 |
| 4900 | Revenue: Development | - | - | - | - | - |
| 4999 | Revenue: In-Kind | 9,000.00 | - | 9,000.00 | (4,000.00) | 5,000.00 |
| 4998 | OEL Prior Year Adjustment | - | - | 119,757.54 | - | 119,757.54 |
| | | 15,967,116.00 | (166,477.00) | 15,991,088.54 | (8,841.06) | 15,982,247.48 |
| Expenditures | | | | | | |
| Employer Provided Salaries and Benefits | | 1,461,262.31 | - | 1,455,247.75 | (3,841.05) | 1,451,406.70 |
| 5000 | Salary: Directors (990 reportable) | 176,402.53 | - | 176,402.53 | - | 176,402.53 |
| 5001 | Salary: Exempt | 381,543.48 | - | 380,820.54 | - | 380,820.54 |
| 5002 | Salary: Hourly | 579,897.24 | - | 591,148.74 | (2,740.00) | 588,408.74 |
| 5005 | Payroll Tax: Social Security | 70,546.28 | - | 71,243.87 | (235.00) | 71,008.87 |
| 5006 | Payroll Tax: Medicare | 16,498.73 | - | 16,661.88 | (60.00) | 16,601.88 |
| 5007 | Payroll Tax: SUTA | 3,116.40 | - | 3,262.35 | (806.05) | 2,456.30 |
| 5010 | Insurance: Health | 153,900.00 | - | 136,800.00 | - | 136,800.00 |
| 5011 | Insurance: Dental | 9,357.12 | - | 9,357.12 | - | 9,357.12 |
| 5020 | Retirement: ER Contribution | 56,892.16 | - | 56,892.16 | - | 56,892.16 |
| 5030 | Insurance: Life | 2,754.00 | - | 2,754.00 | - | 2,754.00 |
| 5031 | Insurance: Short-term Disability | 4,437.59 | - | 4,947.12 | - | 4,947.12 |
| 5032 | Insurance: Long-term Disability | 5,916.78 | - | 4,957.44 | - | 4,957.44 |
| Staff Development | | 15,000.00 | - | 15,000.00 | (5,000.00) | 10,000.00 |
| 5100 | Staff Development | 15,000.00 | - | 15,000.00 | (5,000.00) | 10,000.00 |
| Professional Services | | 114,471.00 | (4,910.00) | 109,561.00 | 7,090.00 | 116,651.00 |
| 6000 | Professional Services: Consultant | - | - | - | - | - |
| 6001 | Professional Services: Accounting | - | - | - | - | - |
| 6002 | Professional Services: Auditing | 15,500.00 | - | 15,500.00 | (250.00) | 15,250.00 |
| 6005 | Professional Services: IT Management | 29,556.00 | 8,044.00 | 37,600.00 | 3,340.00 | 40,940.00 |
| 6010 | Professional Services: Legal | 6,800.00 | (500.00) | 6,300.00 | - | 6,300.00 |
| 6020 | Professional Services: Temp Employment | - | - | - | - | - |
| 6025 | Professional Services: Printing Svcs | 5,500.00 | (5,500.00) | - | - | - |
| 6030 | Professional Services: Bldg Rprs & Mtnc | 9,940.00 | - | 9,940.00 | 4,000.00 | 13,940.00 |
| 6035 | Professional Services: Other (Quality) | 47,175.00 | (6,954.00) | 40,221.00 | - | 40,221.00 |
| Direct Services - Child Care | | 13,708,522.66 | - | 13,726,971.22 | (1,367.79) | 13,725,603.43 |
| 6500 | Direct Services | 13,708,522.66 | - | 13,726,971.22 | (1,367.79) | 13,725,603.43 |
| Occupancy | | 45,572.00 | - | 45,572.00 | 4,225.00 | 49,797.00 |
| 7000 | Facility Rental (offsite events-Trainings) | - | - | - | - | - |
| 7001 | Utilities | 21,282.00 | - | 21,282.00 | 750.00 | 22,032.00 |
| 7005 | Janitorial Services | 16,350.00 | - | 16,350.00 | (1,250.00) | 15,100.00 |
| 7007 | Lawn Service | 3,900.00 | - | 3,900.00 | - | 3,900.00 |
| 7008 | Security System | 3,600.00 | - | 3,600.00 | 4,725.00 | 8,325.00 |
| 7009 | Pest Control | 440.00 | - | 440.00 | - | 440.00 |
| Postage, Freight, and Delivery | | 3,825.00 | - | 3,825.00 | - | 3,825.00 |
| 7050 | Postage and Shipping | 3,825.00 | - | 3,825.00 | - | 3,825.00 |

**Early Learning Coalition of Marion County, Inc.
2017 - 2018 Approved Budget and Revisions**

| GL Acct. | | Approved Budget 2017-18 | Revision 2B 21-Dec-17 | | Revision 3B | |
|--|---|----------------------------|--------------------------|----------------------|-------------------|----------------------|
| Equipment Leases | | 7,227.00 | - | 7,227.00 | - | 7,227.00 |
| 7100 | Equipment Lease & Mtn | 7,227.00 | - | 7,227.00 | - | 7,227.00 |
| Supplies | | 18,295.00 | - | 18,295.00 | 250.00 | 18,545.00 |
| 7006 | Janitorial Supplies | 3,000.00 | - | 3,000.00 | - | 3,000.00 |
| 7150 | Office Supplies & Expense | 10,000.00 | - | 10,000.00 | - | 10,000.00 |
| 7151 | Copier Printing | 5,295.00 | - | 5,295.00 | 250.00 | 5,545.00 |
| Communications | | 10,296.00 | - | 10,296.00 | (2,250.00) | 8,046.00 |
| 7200 | Communication: Land Line | 7,404.00 | (294.36) | 7,109.64 | (2,250.00) | 4,859.64 |
| 7201 | Communication: Cellular | 1,488.00 | 294.36 | 1,782.36 | - | 1,782.36 |
| 7202 | Communication: Internet | 1,404.00 | - | 1,404.00 | - | 1,404.00 |
| Insurance | | 25,218.06 | - | 25,218.06 | - | 25,218.06 |
| 7251 | Insurance: D&O | 8,422.05 | 145.95 | 8,568.00 | - | 8,568.00 |
| 7255 | Insurance: Automobile (Rental) | 487.20 | 13.80 | 501.00 | - | 501.00 |
| 7260 | Insurance: General Liability | 442.05 | (21.05) | 421.00 | - | 421.00 |
| 7265 | Insurance: Workers Compensation | 4,736.54 | (46.05) | 4,690.49 | - | 4,690.49 |
| 7270 | Insurance: Property | 7,324.77 | (31.49) | 7,293.28 | - | 7,293.28 |
| 7275 | Insurance: Other | 3,805.45 | (61.16) | 3,744.29 | - | 3,744.29 |
| Tangible Personal Property | | 7,200.00 | - | 7,200.00 | 2,000.00 | 9,200.00 |
| 7301 | Equipment: = or > \$1k | - | - | - | 465.92 | 465.92 |
| 7302 | Equipment: < \$1k | 4,800.00 | - | 4,800.00 | 1,500.00 | 6,300.00 |
| 7303 | Furniture: = or > \$1k | - | - | - | 133.03 | 133.03 |
| 7304 | Furniture: < \$1k | 2,400.00 | - | 2,400.00 | (98.95) | 2,301.05 |
| Quality Initiatives | | 238,000.00 | - | 292,045.00 | - | 292,045.00 |
| 7401 | Quality and Classroom Material | 156,500.00 | - | 156,500.00 | (26,000.00) | 130,500.00 |
| 7405 | Training Material | 9,900.00 | - | 9,900.00 | - | 9,900.00 |
| 7410 | Consumer Education & Outreach Material | 37,600.00 | - | 39,145.00 | 36,000.00 | 75,145.00 |
| 7420 | Scholarship & Other Education Opportunities | 13,500.00 | - | 66,000.00 | 10,000.00 | 76,000.00 |
| 7425 | Wage Incentives | 20,500.00 | - | 20,500.00 | (20,000.00) | 500.00 |
| Other OEL Initiatives | | 186,355.00 | (168,161.00) | 18,194.00 | - | 18,194.00 |
| 7435 | PFP Project | 172,495.00 | (154,301.00) | 18,194.00 | - | 18,194.00 |
| 7436 | Early Learning Florida Project | 13,860.00 | (13,860.00) | - | - | - |
| Travel | | 24,215.75 | - | 24,215.75 | (3,160.00) | 21,055.75 |
| 7501 | Travel: In-State | 18,532.25 | (2,000.00) | 16,532.25 | - | 16,532.25 |
| 7505 | Travel: Out of State | 1,660.00 | 2,000.00 | 3,660.00 | (3,660.00) | - |
| 7510 | Travel: In Service Area | 4,023.50 | - | 4,023.50 | 500.00 | 4,523.50 |
| Other Expenses | | 49,099.90 | - | 49,099.90 | (3,425.00) | 45,674.90 |
| 7602 | Merchant Service Fees (Includes PayPal) | 384.80 | - | 384.80 | - | 384.80 |
| 7605 | Software-Licenses-Support | 16,346.70 | - | 16,346.70 | - | 16,346.70 |
| 7610 | Web services | 2,700.00 | - | 2,700.00 | - | 2,700.00 |
| 7615 | Other employee related expense | 2,614.00 | - | 2,614.00 | - | 2,614.00 |
| 7616 | EE Background Screening | 360.00 | - | 360.00 | 270.00 | 630.00 |
| 7617 | EE Drug Screening | 165.00 | - | 165.00 | 330.00 | 495.00 |
| 7620 | Membership Dues | 8,341.00 | - | 8,341.00 | - | 8,341.00 |
| 7621 | Subscriptions and Publications | 8,893.40 | - | 8,893.40 | - | 8,893.40 |
| 7625 | Taxes, licenses and fees | 295.00 | - | 295.00 | (25.00) | 270.00 |
| 9999 | In-Kind expenditure | 9,000.00 | - | 9,000.00 | (4,000.00) | 5,000.00 |
| Other Program Expenses (Success by 6) | | 32,380.00 | 6,594.00 | 43,187.00 | - | 43,187.00 |
| 8500 | Childcare for Parent workshops | 6,480.00 | - | 5,285.00 | - | 5,285.00 |
| 8510 | Infant Safe Sleep | 4,000.00 | - | 6,250.00 | (13.07) | 6,236.93 |
| 8520 | Car Seats | 1,000.00 | - | 1,000.00 | 13.07 | 1,013.07 |
| 8530 | Special Projects | 9,000.00 | 6,594.00 | 19,102.00 | - | 19,102.00 |
| 8540 | Parent Education Training Material | 1,300.00 | - | 1,300.00 | - | 1,300.00 |
| 8550 | Food Services (Unallowable for match) | 7,600.00 | - | 7,600.00 | - | 7,600.00 |
| 8551 | Parent Incentive (Unallowable for match) | 3,000.00 | - | 2,650.00 | - | 2,650.00 |
| Depreciation & Priod Year Adjustments | | 20,176.32 | - | 139,933.86 | (3,362.22) | 136,571.64 |
| 9001 | Depreciation | 20,176.32 | - | 20,176.32 | (3,362.22) | 16,814.10 |
| 9998 | Prior Year OEL Adjustment | - | - | 119,757.54 | - | 119,757.54 |
| | | 15,967,116.00 | (166,477.00) | 15,991,088.54 | (8,841.06) | 15,982,247.48 |
| | | (0.00) | - | (0.00) | - | (0.00) |