

In partnership with



www.elc-marion.org

2300 SW 17th Road
Ocala, FL 34471

Phone (352) 369-2315
Fax (352) 369-2475

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

November 29, 2018 – 8:30 am

8:30 am	Call to Order	D. Day	
8:31 am	Roll Call	B. Montalvo	
8:32 am	Consent Agenda	D. Day	Pages 2 - 5

ACTION ITEMS

8:35 am	Audit RFP – revision	D. Johnson	Pages 6 - 34
---------	----------------------	------------	--------------

DISCUSSION ITEMS

8:40 am	Audit Update	D. Johnson	
8:50 am	OEL Updates	D. Johnson/R. Fricks	

INFORMATION ITEMS

REVIEW ITEMS

8:55 am	September – October Adjusting Journal Entries September – October Bank Statements	D. Day/D. Johnson	Finance Binders
---------	--	-------------------	-----------------

Public Comment

Adjournment

MEETING SCHEDULE for FY 2018 – 2019

Executive Thursday 8:30 am	Finance Thursday 8:30 am	Board Thursday 8:30 am	Help Me Grow Wednesday 8:30 am,	Success By 6 (SB6) Leadership Council 9:00 am, Friday
7/12/18	07/26/18			07/27/18
08/09/18	08/11/18 3:00 pm	8/23/18		
09/13/18	09/27/18		9/19/18	09/21/18
10/11/18	10/10/18	10/25/18		
11/08/18	11/29/18		11/21/18	11/16/18
12/13/18				
01/10/19	01/31/19		01/16/19	01/18/19
02/14/19		02/28/19		
03/14/19	03/28/19		03/20/19	03/15/19
04/11/19		04/25/19		
05/09/19	05/23/19		05/15/19	05/17/19
06/13/19		06/27/19		

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 September 26, 2018
- Finance Committee Meeting Minutes for October 10, 2018
- Financial Reports – October 2018
 - Budget vs Actual – Detail
 - Expense Year to Date Analysis

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

Date/Time: September 26, 2018 at 8:30 AM
Location: Early Learning Coalition of Marion County
Members Present: Doug Day; Judy Johnson; Lisa Seiffer
Members Absent: Kathleen Woodring; Paola Lopez
Staff Present: Roseann Fricks, Chief Executive Officer; DeAnna Johnson, Chief Finance Officer; LaTrisha Sims, Compliance Director; Beatriz Montalvo, Administrative Services / HR Director

Agenda Item	Summary/Discussion	Action
Call to Order	Finance Committee meeting was called to order. Beatriz Montalvo called roll. A quorum was present.	Doug Day called the meeting to order at 8:30 AM.
Consent Agenda	The consent agenda included the minutes from July 26, 2018 meeting, the minutes from the August 16, 2018 meeting, and the Preliminary financial reports through August 2018. The consent agenda was discussed and presented to the Committee for approval.	ACTION ITEM: Judy Johnson moved to accept the Consent Agenda as presented. Lisa Seiffer seconded the motion. Motion carried unanimously.
Fiscal Policies – POLITICAL INTERVENTION	DeAnna presented Judy's recommendations for Chapter 3 – FA320. It was decided to use the 1 st sentence as the policy and the rest of the content as a definition.	ACTION ITEM: Lisa Seiffer moved to accept the recommendations as presented. Judy Johnson seconded. The motion carried unanimously.
Fiscal Policies - LOBBYING	DeAnna presented the recommendations for Chapter 3 – FA325. It was decided to use the 2 nd sentence as the policy and eliminate the examples listed.	ACTION ITEM: Lisa Seiffer moved to accept the recommendations as presented. Judy Johnson seconded. The motion carried unanimously.
Fiscal Policies – GRANTS RECEIVABLE MANAGEMENT AND ACCOUNTS RECEIVABLE MANAGEMENT	DeAnna presented the recommendations for Chapter 2 – FA270 and FA280. It was unanimously agreed to remove both of these as policies and keep them as procedure.	ACTION ITEM: Lisa Seiffer moved to accept the recommendations as presented. Judy Johnson seconded. The motion carried unanimously.
Fiscal Policies – COST SHARING AND MATCHING (IN-KIND) REPORTING	DeAnna presented the recommendations for Chapter 2 – FA210. It was unanimously agreed to use "The Coalition shall accept and claim contributions as meeting a cost sharing or matching requirement of a federal award.", as the policy. DeAnna will clean up all these policies as approved and email to the Finance Committee before Exec meeting.	ACTION ITEM: Judy Johnson moved to accept the recommendations as presented. Lisa Seiffer seconded. The motion carried unanimously.
Draft Audit RFP	DeAnna presented the Request for Proposal (RFP) for External Audit Services. After much discussion, it was decided to postpone the action item to allow the committee adequate time to review. Recommendations and revisions will be discussed at the next meeting.	ACTION ITEM: It was unanimously approved to table the action item for consideration at the next meeting on October 10 th at 10:00 AM.

Agenda Item	Summary/Discussion	Action
Review Items:	The Committee reviewed the monthly reports. At this point some reports are non-operational, as we go through this transition period. DeAnna mentioned the additional funds of \$463,000 to clear the waitlist.	DISCUSSION
Chief Executive Officer's Report	Roseann reported the following highlights: <ul style="list-style-type: none"> <li data-bbox="440 306 1040 401">• ELCMC continues communication with our legislators. Senator Baxley visited ELCMC and met with several providers to discuss ongoing issues. 	
Public Comment	None	
Adjournment		Doug Day adjourned the meeting at 9:20 AM

Reported by: Beatriz Montalvo, Administrative Services / HR Director

Approved by: _____
Signature Date

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

Early Learning Coalition of Marion County
Special Called Finance Committee
Meeting Minutes

Date/Time: October 10, 2018 at 10:00 AM

Location: Early Learning Coalition of Marion County

Members Present: Doug Day; Judy Johnson; Lisa Seiffer; Kathleen Woodring

Members Absent: Paola Lopez

Staff Present: Roseann Fricks, Chief Executive Officer; DeAnna Johnson, Chief Finance Officer; LaTrisha Sims, Compliance Director; Beatriz Montalvo, Administrative Services / HR Director; Mary Dimitroff, Accountant.

Agenda Item	Summary/Discussion	Action
Call to Order	Special called Finance Committee meeting was called to order. Mary Dimitroff called roll. A quorum was present.	Doug Day called the meeting to order at 10:01 AM.
Draft Audit RFP	DeAnna presented the Request for Proposal (RFP) for External Audit Services. After brief discussion and three edits, the RFP was approved by the Committee	ACTION ITEM: Lisa Seiffer moved to approve the edited RFP. Kathleen Woodring seconded and the motion carried unanimously.
Public Comment	None	
Adjournment		Doug Day adjourned the meeting at 10:13 AM

Reported by: Mary Dimitroff, Accountant

Approved by: _____
Signature Date

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



REQUEST FOR PROPOSAL FOR EXTERNAL AUDIT SERVICES

Date RFP Available: February 28 or March 1, 2019

**Closing Date and Time for Receipt of Proposals:
March 22, 2019 at 3:30 P.M.**

2300 SW 17th Road
Ocala, FL 34470-2006
Phone (352) 369-2315 Fax (352) 369-2475

Table of Contents

	Page
Section I - Introduction	
A. Introduction	4
B. Background	4
C. History of Organization	4
D. Statement of Purpose	4
E. Who May Respond	5
F. Single Point of Contact	5
G. Inquiries	5
H. Coalition Organizational Structure	5
I. Small and/or Minority Owned Business	5
J. Prohibition of Lobbying	5
K. Conflict of Interest	5
L. Public Record	6
M. Right to Reject Proposals and Waive Informalities	6
N. Trade Secret and Confidential Materials	6
O. Compliance with Laws, Rules, and Regulations	6
P. Disqualifications	7
Q. Protests and Disputes	7
R. Withdrawal of Proposal	8
S. Tied Proposals	8
T. Cost of Preparation of Proposal	8
Section II - Scope of Services	
A. Statement of Work	9
B. Description of Entity and Records to be Audited	9
C. Services Desired	9
Annual Examinations	9
Financial Statement Audit	9
Review of Internal Controls	10
Management Letter	10
Single Audit	11
Audit Report	11
Tax Return	11
Financial Statements	11
Additional Services	11
D. Time Requirements	12
E. Invoicing for Work	12
F. Primary Point of Contact	12
G. Work papers	13
H. Support Personnel	13
I. Replacement of Audit Team Personnel	13
J. Audit Review	13
K. Exit Conference	13
L. Confidentiality	13
M. AICPA Professional Standards	13
Section III - Terms, Conditions, and Other Requirements	
A. Federal and State Tax	15

B. Legal Requirements	15
C. Agreement	15
D. Trade Secrets	15
E. Length of Contract Period	16
Contract Period/Renewal	16
Cancellation of Contract/Termination	16
Default	16
Award of Contract	16
Section IV – Selection Method and Instructions	
A. Selection Criteria	17
B. Evaluation Process	17
C. Evaluation Criteria	17
D. Proposal Instructions	17
Sealed Proposals	17
E. Application Timetable	18
Section V – Instructions for the External Auditing Services RFP	
Section 1 – Table of Contents	19
Section 2 – Letter of Certification	19
Section 3 – General Description of the Scope of Work	19
Section 4 – Approach to the Audit	19
Section 5 – Firm Profile and Qualifications	19
Section 6 – Audit Team Members Profiles and Qualifications	20
Section 7 – Prior Firm Not for Profit and Governmental Experience	20
Section 8 – Certification Affidavit	20
Section 9 – Cost of Services	20
Example of Letter of Certification	22
Certification Affidavit	23
Agency Certification	23
Public Entity Crime Affidavit	24

SECTION I - INTRODUCTION

A. Introduction

The Early Learning Coalition of Marion County, Inc. (Coalition) invites qualified independent certified public accountants (Respondent) to submit proposals for providing financial and compliance auditing services as described in this Request for Proposal (RFP). In order to be considered, written proposals, using the format described herein, must be received by **3:30 p.m. Eastern Standard Time on March 22, 2019**, at the Coalition's office located at 2300 SW 17th Road, Ocala, FL 34471-2006.

B. Background

In 1999, the Florida Legislature passed the School Readiness (SR) Act. The Act created the Florida Partnership for School Readiness. In addition, the Act called for the creation of local school readiness coalitions whose goals were to improve the readiness of children when they enter school.

With specific membership designated by Florida Statutes, 57 school readiness coalitions were formed throughout the state covering all 67 counties.

In 2001, the Florida Partnership for School Readiness was transferred from the Executive Office of the Governor to the Agency for Workforce Innovation for administrative purposes. The funds for the Pre-Kindergarten, subsidized Child Care, Even Start, First Start, Migrant Pre-Kindergarten, and other programs were managed by the Agency for Workforce Innovation and distributed through the local coalition.

In early 2002, the State passed Voluntary Pre-Kindergarten (VPK) legislation, which placed local responsibility for the VPK program with the local school readiness coalitions. The coalitions have been renamed "Early Learning Coalitions" to reflect their greater role in meeting the early care and education needs of children and their families. Coalitions now fall under the direction and funding of Florida's Office of Early Learning (FOEL).

The Coalition is charged with assessing the early care and education resources available in our community and developing local plans to address identified needs of children and their families. The Coalition funds and administers a system of services designed to help ensure that children are ready for school when they enter kindergarten. In addition, the Coalition helps give parents support services to enable them to be stable and strong.

The Coalition's current budget for SR and VPK combined is over \$15 million. We normally have between 100 and 200 active providers. This budget is funded by a mix of federal, state and local grants. The Coalition is charged with using this funding effectively and efficiently to achieve program goals.

The Coalition also received several mini-grants and contributions for other programs that enhance the School Readiness Program. Examples include grants from United Way of Marion County for the Success by 6 Program and the Children's Forum for the Help Me Grow program as well as funding from Kiwanis Club for various items.

C. History of Organization

The Marion County School Readiness Coalition, Inc. was founded on November 17, 1999, and is governed by applicable state and federal laws, rules, and regulations including, but not limited to the authority for SR and VPK and its related programs originally provided in Part 5 of Ch. 1002, F.S., Sections 411.01, F.S., 230.2303, F.S., Part A Title IV of the Social Security Act, 45 CFR Parts 98, 99, and 260, and Rule 65C-21.01, Florida Administrative Code (F.A.C.).

The Coalition is governed by a local volunteer board of directors and programs are administered by Coalition employees. The Coalition is a private non-profit organization with exempt status under Section 501(c)(3) of the Internal Revenue Code.

D. Statement of Purpose

The objective of this competitive Request for Proposal (“RFP”) is to obtain the service of a public accounting firm whose principal officers are independent certified public accountants to perform financial and compliance auditing services.

E. Who May Respond

Only licensed certified public accounting firms may respond to this RFP.

F. Single Point of Contact

The single point of contact is the staff member identified by the Coalition to manage the process of the RFP. The only contact person with respect to any or all aspects of this RFP is DeAnna Johnson, Chief Finance Officer, and she can be reached via e-mail at djohnson@elc-marion.org.

G. Inquiries

Respondents may submit only written inquiries to the Coalition for clarification regarding to this RFP on or before 5:00 p.m. Eastern Standard Time no later than March 8, 2019. All inquiries requesting clarification regarding this RFP are to be directed, via email, to the Chief Finance Officer, at djohnson@elc-marion.org. Inquiries by phone will not be accepted. Information obtained from any other source is not official and should not be relied on. Responses to written inquiries will be posted to the Coalition website: www.elc-marion.org no later than March 14, 2019, 4:00 p.m. Eastern Standard Time. It is the responsibility of the Respondent to ensure that written inquiries have been received by the contact person listed above.

H. Coalition Organizational Structure

The Coalition has a Finance Committee that serves as the Audit Committee and reports to the full Coalition Board of Directors. In performing its duties, the awarded independent certified public accounting firm will have substantial interaction with the Finance Committee. This interaction shall include, but not be limited to: reviewing the scope of services, giving updates on the progress of the audit, discussing the results of the audit, and discussing management letter items. Presentation of the items above shall also be made to the Finance Committee and/or full Coalition Board of Directors at regularly scheduled Coalition meetings.

I. Small and/or Minority Owned Business

Efforts will be made by the Coalition to utilize small business and minority-owned business. A Respondent qualifies as a small business firm if it meets the definition of “small business” as established by the Small Business Administration (13 CFR 121.201).

J. Prohibition of Lobbying

Any Respondent or lobbyist, paid or unpaid, for a Respondent is prohibited from having any private communication concerning the procurement process or any response to the procurement process with any Coalition Board Member, the Chief Executive Officer, or any employee of the Coalition after the issuance of this RFP and until completion of the contract award. A proposal from any organization will be disqualified when the Respondent (or a lobbyist, paid or unpaid, for the Respondent) violates this condition of the procurement process.

K. Conflict of Interest

All Respondents must disclose in their Letter of Certification the name of any officer, director or

agent who is also a Coalition employee or board member. All Respondents must disclose the name of any Coalition employee who owns, directly or indirectly, any interest in the Respondent's business or any of its branches. All Respondents must disclose any business relationships or family relations with any officer, board member, subcontractor, or employee of the Coalition.

L. Public Record

All submitted proposals, certification, and included or attached information shall become public records upon their delivery to the Coalition in accordance with Chapter 119, Florida Statutes. Respondents must invoke the exemptions of disclosure provided by law, in their proposals by providing the specific mandatory authority for the claimed exemption, identifying the data or other materials to be protected, and state the reason, in writing, why the exclusion from public disclosure is necessary. Such claimed exempt information shall be segregated from the remainder of the proposal.

M. Right to reject Proposals and Waive Non-Material Irregularities

The Coalition reserves the right to accept or reject any or all proposals, waive any irregularities and technicalities contained therein, and may, at its sole discretion request a clarification of other information to evaluate any or all proposals. Respondents may be required to submit evidence of qualifications or any other information as the Coalition may deem necessary.

N. Trade Secret and Confidential Materials

The Coalition will attempt to afford protection from disclosure of any trade secret as defined in section 812.081, Florida Statutes, where identified as such in the proposal, to the extent permitted under section 815.04, Florida Statutes, and Chapter 119, Florida Statutes. Any Respondent acknowledges, however, that the protection afforded by section 815.04, Florida Statutes, is incomplete, and it is hereby agreed by the Respondent and the Coalition that no right or remedy for damages arises from any disclosure.

O. Compliance with Laws, Rules, and Regulations

The Successful Respondent shall for itself, and it shall cause each of its employees, agents, representatives, contractors and subcontractors to continuously comply with all federal, state, and local laws, rules, regulations, codes, ordinances, statutes, and orders of any public authority bearing on the performance of the awarded Contract. The Successful Respondent shall ensure throughout the duration of the Contract that it, and all its contractors and subcontractors of any tier, shall be properly licensed and certified continuously throughout the duration of all work performed and services provided on accordance with the resulting Contract. All such licensing and certification shall be at the sole cost of each contractor and subcontractor. Upon request, the Respondent shall furnish to the Coalition copies of any licenses, permits or certification required to comply with any law, rule, regulation, code, ordinance, statute and order referenced herein.

Lack of knowledge by the Respondent will in no way be a cause for relief from responsibility.

Respondents doing business with the Coalition will be required to attest to compliance with the following federal and state rules and regulations:

- Equal Employment Opportunity (EO 11246 as amended by EO 11375 and supplemented by regulation 41 CFR part 60)
- Copeland "Anti-Kickback" Act (18 USC 874 and 40 USA 276c)
- Davis-Bacon Act, as amended (40 USC 276a to a-7)

- Contract Work Hours and Safety Standards Act (40 USC 327-333)
- Rights to Inventions Made Under a Contract or Agreement (37 CFR part 401)
- Clean Air Act (42 USC 7401 et. seq.) and Federal Water Pollution Control Act (33 USC 1251 et. seq.), as amended
- Byrd Anti-Lobbying Amendment (31 USC 1352)
- Debarment and Suspension (EO 12549 and EO 12689)
- Remedies Clause (45 CFR 92.32(i)(2))
- Energy Policy and Conservation Act (45 CFR part 92.36(i)(13))

P. Disqualification

The RFP and the Respondent shall be disqualified under the following conditions:

The Respondent or affiliate has been convicted of a public entity crime or has been placed on the convicted vendor list or placed on the discriminatory vendor list pursuant to Section 287.134, Florida Statutes.

1. The Respondent or affiliate has been placed on the federal suspension and debarment list or otherwise determined to be ineligible to receive federal and/or state funds by an action of any governmental agency.
2. The Respondent or affiliate has not complied with an official order of any agency of the State of Florida or the United States Department of Labor to repay disallowed costs incurred during its conduct or projects or services.
3. The Respondent or affiliate has failed to perform any contractual obligation with the Coalition in a manner satisfactory to the Coalition or has failed to correct unsatisfactory performance to the satisfaction of the Coalition.
4. The Respondent or affiliate had a contract terminated by the Coalition, by any other Early Learning Coalition, FOEL and by any other State agency for cause.
5. The Respondent or affiliate or any of its staff make contact in violation of the provisions of the Cone of Silence as set forth in this proposal.
6. The Respondent or affiliate or any of its staff have participated in the development of the RFP documents for this Solicitation.
7. The Respondent fails to maintain a valid license in the State of Florida to participate to practice public accounting.
8. The Respondent submitted nonresponsive proposals as described in the RFP.

Q. Protests and Disputes

Any Respondent who is adversely affected by the Coalition decisions or intended decisions concerning a procurement solicitation has the right to appeal. The appeal process is as follows:

1. Submit a formal written protest within three (3) business days after the posting of the Notice of Award to the Chief Finance Officer of the Coalition, describing, in detail, the nature of the protest/dispute.

Attn: Chief Finance Officer
 Early Learning Coalition of Marion County, Inc.
 2300 SW 17th Road
 Ocala, FL 34471-2006

The Chief Finance Officer will review the appeal and respond in writing within five (5) business days from the date of receipt of the formal written request. Should the Chief Finance Officer require additional time to review the matter, the Respondent shall be advised in writing (electronic and/or by mail) within five (5) business day period.

2. In the event the Chief Finance Officer's response is not satisfactory to the Respondent, an appeal to the Board of Directors may be requested. The appeal must be provided in writing within five (5) calendar days from receipt of the response from the Coalition and address it to:

Attn: Board Chair
Early Learning Coalition of Marion County, Inc.
2300 SW 17th Road
Ocala, FL 34471-2006

The appeal will be heard by the Board of Directors at a time set by the Coalition's Board Chair. The Board of Director's decision will be made by majority of members present. A written acknowledgement and a final resolution of the appeal will be made within thirty (30) calendar days of the request. The result will be the final outcome on behalf of the Coalition unless otherwise stated by Florida law.

R. Withdrawal of Proposal

A written request for withdrawal, signed by the Respondent, must be received by the Coalition prior to the proposal closing time 3:30 p.m. Eastern Standard Time on March 22, 2019.

S. Tied Proposals

In the case of tied proposals, the Coalition reserves the right to negotiate terms with the most qualified Respondents and make the award based on what it considers to be in the best interest of the Coalition.

T. Cost of Preparation of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Respondent and will not be reimbursed by the Early Learning Coalition of Marion County, Inc.

SECTION II – SCOPE OF SERVICES

A. Statement of Work

The Coalition desires to receive proposals for the selection of an independent certified public accounting firm to provide financial and compliance auditing services for a period of one fiscal year. The contract between the Coalition and the winning Respondent may be extended for up to three additional years, on a year-by-year basis. The first year of the agreement shall commence with an audit of the Coalition’s financial statements for the fiscal year ending June 30, 2019. The three additional one-year extensions, if opted for by the Coalition, would provide for a continuation of auditing services by the winning Respondent for the fiscal years ending June 30, 2020, June 30, 2021, and June 30, 2022, respectively.

B. Description of Entity and Records to be Audited

The Coalition is a non-profit organization that serves Marion county in the state of Florida. The Coalition is a private, non-profit corporation and has been determined to be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a minimum 15-member volunteer board of directors per Chapter 1002, Section 83, Florida Statutes. Administrative office and all records are located at 2300 SW 17th Road, Ocala, FL 34471-2006. The Coalition currently employs 27 full-time employees. The Coalition utilizes a required Statewide Information System for provider and child eligibility, enrollments, attendance processing and provider payment calculations and other activities. The Coalition is using Abila’s MIP Fund Accounting software. The Coalition’s budget for School Readiness, Voluntary Prekindergarten, Outreach and Awareness, and Performance Funding Project combined is projected to be over \$15 million for Fiscal Year ending June 30, 2019. This budget is funded by a mix of federal, state, local grants and private contributions. Majority funding comes from federal and state awards as follow:

U.S. Department of Health and Human Services

Pass-Through from Florida’s Office of Early Learning:

- Temporary Assistance for Needed Families • CFDA Number 93.558
- Child Care and Development Block Grant • CFDA Number 93.575
- Child Care Mandatory Matching Funds of the Care and Development Fund • CFDA Number 93.596
- Social Services Block Grant (SSBG) • CFDA Number 93.667

Pass-through from the State of Florida

Florida’s Office of Early Learning

- Voluntary Pre-Kindergarten Education Program • CSFA Number 48.108

The allocation of funds received from FOEL for Fiscal Year ended June 30, 2018, was as follow: Federal – 63%, State – 37%.

C. Services Desired

1. Annual Examination

The Respondent selected as a result of this RFP shall provide external independent auditing services by examining the Coalition financial statements. The annual examination performed by Respondent shall include, but not be limited to the following:

2. Financial Statement Audit

The examination will be a financial and compliance audit made in accordance with generally accepted government auditing standards. The primary purpose of the audit is to express an opinion on the Coalition's financial statements. The examination includes examining transactions and accounts that support the amounts in the financial statements and includes an overall view of Coalition's financial statements. The audit procedures used shall be sufficient to enable the Respondent to express an opinion on the fairness of the Coalition's presentation of its financial position, results of operations, and cash flows in accordance with U.S. generally accepted accounting principles. In addition, such procedures should be adequate to determine whether Coalition operations were conducted in compliance with legal and regulatory requirements including Florida Statutes, Federal Laws, and Coalition policies and procedures.

3. Review of Internal Controls

The Respondent is required to review Coalition internal controls and obtain an understanding of Coalition operations in order to properly plan auditing procedures, identify areas of potential misstatements, and assess fraud risk. In addition, the Respondent may need to test internal controls to assess the extent the controls can be relied upon in order to reduce testing procedures. Also, internal control testing will be required as part of the State and Federal single audits. Internal control management letter comments and reportable conditions shall be communicated in writing in accordance with Generally Accepted Auditing Standards (GAAP).

4. Management Letter

A management letter will be issued for each year audited that will contain significant audit findings. The following are some of the significant items that may be noted during the performance of the audit:

- Whether or not errors or irregularities reported in the preceding audit report have been corrected.
- Whether or not recommendations made in the preceding audit report have been implemented.
- If applicable, whether or not any errors or irregularities reported by the State of Florida Office of the Auditor General concerning the preceding fiscal year have been corrected or implemented.
- If applicable, whether or not any recommendations made by the State of Florida Office of the Auditor General concerning the preceding fiscal year have been implemented.
- Violation of laws, rules, and regulations discovered within the scope of the audit.
- Illegal expenditures discovered within the scope of the audit.
- Improper or inadequate accounting procedures.
- Failure to properly record financial transactions.
- Other inaccuracies, irregularities, shortages or declarations, if any, discovered during the audit.
- Recommendations to improve management, accounting procedures, internal controls, and efficiency.

The successful Respondent shall make an immediate written report to the Finance

Committee of all significant irregularities and any illegal acts as they become known to the Respondent.

5. Single Audit

The required audits are to be conducted in accordance with Generally Accepted Auditing Standards (GAAP), applicable auditing standards set forth in the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, the Federal Single Audit Act of 1984 (Public Law 98-502), the Federal Single Audit Act Amendments of 1996 (Public Law 104-156) and Office of Management (OMB) Uniform Grant Guidance (2 Code of Federal Regulations (CFR), Part 200, previously OMB Circular A-133), the Florida Single Audit Act (215.97 F.S. and Chapter 10.650, Rules of the Auditor General and Chapter 691-5, Rules of the Department of Financial Services).

In addition, the Federal Data Collection Form SF-SAC will be a required part of the Single audit under audit contract.

6. Audit Report

Independent Auditor's report must include the following financial statements and reports:

- a) Statement of Financial Position
- b) Statement of Activities
- c) Statement of Functional Expense
- d) Statement of Cash Flow
- e) Notes to the Financial Statements
- f) Schedule of Prior Audit Findings
- g) Schedule of Expenditures of Federal Awards and State Financial Assistance
- h) Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.
- i) Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based upon an Audit of Financial Statements performed in accordance with Government Auditing Standards
- j) Schedule of Audit Findings and Questioned Costs
- k) Management Letter
- l) Organization's Response to the Management Letter

7. Tax Return

The Respondent will be required to prepare the IRS Tax Form 990 Return of Organization Exempt from Income Tax for all fiscal years under engagement contract and file return electronically. The Respondent will be responsible for filing an extension to file return if necessary.

8. Additional Services

The Coalition may determine that additional services are necessary and may contract with the Respondent to perform those services. The Respondent shall perform additional services only upon a written request from the Coalition Board or the Chief Executive Officer. Additional services, if offered by the Respondent, may include but not be limited to:

- Performance of extended audit procedures

All additional work shall be documented by engagement memorandums to be approved by the Finance Committee. The fee for additional services shall be separately negotiated at the time of the engagement for a not to exceed amount calculated in accordance with the Respondent billing rates itemized in this RFP.

D. Time Requirements

The following is the expected timeline for the start and completion of proposed services.

1. Audit Plan

The successful Respondent shall work with the Coalition's Chief Finance Officer to develop a detailed plan for the audit for the fiscal year ended June 30, 2019, by no later than March 31, 2019, after the execution of a professional services contract. In each succeeding fiscal year for which audit services are provided, a detailed plan will be provided to the Chief Finance Officer by March 31st of that year.

2. Commencement of the Audit

The Coalition will have all records prepared for the audit in a timely manner in order to meet our reporting deadline. All appropriate personnel will be available to meet with the successful Respondent's audit team upon acceptance of the proposal and execution of a professional contract.

3. Fieldwork

For the fiscal year ending June 30, 2019, and thereafter, fieldwork should commence the first week of October to ensure that the reporting deadlines outlined in this RFP are met.

4. Required Notification

The Chief Executive Officer and/or Finance Committee, as appropriate under professional guidelines, shall be notified immediately for any of following reasons: schedule completion dates are in jeopardy, discovery of possible violations of laws or significant non-compliance with contractual requirements, discovery of the possibility of a fraudulent act, or discovery of a material weakness in internal controls.

5. Reporting Deadlines

December 30	Preliminary draft audit reports including the Management letter
January 15	Draft audit report and Form 990
February 5	Final audit report and Form 990

The reports will be presented to the Finance Committee at its January meeting and then to the Coalition Executive Committee and Board of Directors at its February meetings.

E. Invoicing for Work

The Respondent shall prepare an estimate of total hours required to complete the engagement. Progress will be determined by comparing the hours incurred to date to the estimated total hours for the engagement.

Invoices shall be presented as work is completed at a maximum of one invoice per month. A listing of hours incurred shall accompany the invoice in support of the billing calculation. The final bill payment will be paid upon resolution of any open issues or delivery of any remaining items.

F. Primary Point of Contact

The Respondent shall identify a specific individual as a primary point of contact. This individual will be responsible for the Respondent's work product. The individual shall be available within 24 business hours' telephone notice to accomplish the following:

- Attend meetings
- Respond to telephone calls
- Respond to specific inquires

G. Work papers

The Respondent shall retain all work papers for a period of at least 5 years. In addition, the Respondent will provide the Coalition and or its assignees access, free of charge, to and copies of any or all work papers for a period of at least 5 years.

The Respondent shall submit a copy of all work papers related to both State and Federal Single Audit Requirements within 30 days of the Coalitions acceptance of final audit reports.

H. Support Personnel

Support personnel shall be made available by the Coalition to provide assistance to the Respondent by identifying required records and gathering needed information. Support personnel will perform these tasks to expedite the audit under the notice of request for assistance so that they may effectively perform the day-to-day requirements of their position(s).

I. Replacement of Audit Team Personnel

The Coalition will be accepting the Respondent's proposal based upon the audit team listed in the proposal. All changes to the audit team are subject to the Coalition's approval. The replacement team member must have credentials similar to the team member replaced. The Coalition reserves the right to review the new team member's resume and also interview the replacement team member. The Respondent will be responsible for briefing all replacement personnel on Coalition operations and on the status of audit work at no expense to the Coalition.

J. Audit Review

All audit reports prepared under this contract will be reviewed by the Coalition and its funding sources to ensure compliance with the General Accounting Office's (GAO) Government Auditing Standards and other appropriate audit guides.

K. Exit Conference

An exit conference with representatives from the Coalition and the Respondent will be held after the fieldwork. Observations and recommendations must be summarized in writing and discussed with the Coalition's management. It should include internal control and program compliance observations and recommendations.

L. Confidentiality

The Respondent agrees to keep the information related to all contracts in strict confidence. Other than reports submitted to the Coalition, the Respondent agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form, or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Respondent's possession, to those employees on the Respondent's staff who must have the information on a "need to know" basis.

The Respondent agrees to immediately notify, in writing, the Coalition's authorized representative in the event the Respondent determines or has reason to suspect a breach of this requirement.

M. AICPA Professional Standards

The American Institute of Certified Public Accountants (AICPA) Professional Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in governmental audits.

Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government auditing standards, guides procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government auditing standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements.

Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefor.

SECTION III – TERMS, CONDITIONS AND OTHER REQUIREMENTS

A. Federal and State Tax

The Coalition is exempt from federal taxes; in addition, the Coalition is exempt from State and County sales taxes. A copy of the Coalitions tax exempt certificate may be found in Attachment A. The Respondent doing business with the Coalition will not be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with the Coalition, in addition, the successful Respondent will not be authorized to use the Coalition's tax exemption number in securing such materials.

B. Legal Requirements

It shall be the responsibility of the Respondent to be knowledgeable of all federal, state, county and local laws, ordinances, rules and regulations that in any manner effect the items covered herein. Lack of knowledge by the Respondent will in no way be a cause for relief from responsibility.

Respondents doing business with the Coalition will be required to attest to compliance with the following federal and state rules and regulations:

1. Equal Employment Opportunity (EO 11246 as amended by EO 11375 and supplemented by regulation 41 CFR part 60)
2. Copeland "Anti-Kickback" Act (18 USC 874 and 40 USA 276c)
3. Davis-Bacon Act, as amended (40 USC 276a to a-7)
4. Contract Work Hours and Safety Standards Act (40 USC 327-333)
5. Rights to Inventions Made Under a Contract or Agreement (37 CFR part 401)
6. Clean Air Act (42 USC 7401 et. seq.) and Federal Water Pollution Control Act (33 USC 1251 et. seq.), as amended
7. Byrd Anti-Lobbying Amendment (31 USC 1352)
8. Debarment and Suspension (EO 12549 and EO 12689)
9. Remedies Clause (45 CFR 92.36 (i)(2))
10. Energy Policy and Conservation Act (45CFR part 92.36 (i) (13))

C. Agreement

A professional services agreement will be negotiated for any work to be performed as a result of this RFP. The RFP, the proposal, and the resulting agreement will constitute the complete agreement between the Respondent and the Coalition.

D. Trade Secret and Confidential Materials

If the application includes material which is deemed a trade secret (as defined by Section 812.081, FS) or other confidential material exempt from the provisions of Chapter 119, FS, which the Respondent does not wish to become public record, the following statement should be included in the application:

"Trade Secrets as defined by Section 812.081, Florida Statutes, or other confidential materials contained on *applicable* pages of this application shall not be used or disclosed, except for evaluation purposes. However, if a contract is awarded to this offer or as a result in connection with the submission of this program, the Coalition shall have the right to use or disclose the information designated as trade secrets or confidential to the extent provided in the contract. This restriction does not limit the Coalition's right to use or disclose the information designated as trade secrets or designated as confidential which is obtained from another source."

Any exemption claimed will be limited to the pertinent documents and must be supported by a statutory exemption. Notwithstanding anything to the contrary, nothing contained in the application shall be deemed or interpreted to restrict or prevent the Coalition from complying with the disclosure requirements of Chapter 119, Florida Statutes, when material is incorrectly identified as a trade secret or confidential information. By submitting an application, the applicant covenants not to sue the Coalition and waives any claim against the Coalition arising under Chapter 119, Florida Statutes or in connection with or as a result of any disclosures by the Coalition in connection herewith.

E. Length of Contract Period

1. Contract Period/Renewal

The term of the agreement shall be for a period of up to one (1) year from the date of the award. Each year, a professional services contract will be executed by the Coalition and the selected auditing firm. Following the first year of the agreement, at the sole discretion of the Coalition, three additional one-year periods may be awarded if the audit services and costs are satisfactory. Satisfactory performance shall be determined within the sole discretion of the Coalition. A final not-to-exceed amount will be determined each year for the auditing services. If needed, the final contract may be extended for a period of 90 days beyond the expiration date. The selected Respondent will be notified when the recommendation has been acted upon by the Coalition Board of Directors.

2. Cancellation of Contract/Termination

In the event any of the provisions of this proposal are violated by the Respondent, the Chief Executive Officer or a designee will give written notice to the auditing firm stating the deficiencies. The auditing firm will have ten (10) days to correct the deficiencies. If the auditing firm does not make the corrections within ten (10) days, then recommendation will be made to the Coalition Board of Directors for immediate cancellation of the contract. If the contract is cancelled, the Coalition may pursue any and all legal remedies as provided herein and by law.

The Coalition reserves the right to terminate any contract resulting from this RFP, at any time and for any reason, upon giving 30 day's prior written notice to the other party. If the contract should be terminated without cause the Coalition will be relieved of all obligations under the contract. The Coalition would only be required to pay the auditing firm remuneration for contract services actually performed as of the date of termination. Access to any and all accounting records, tax returns, tax return work papers and audit work papers will be provided to the Coalition immediately after the termination of the contract, at no additional charge.

The auditing firm will have the option to terminate the contract without cause, upon written notice to the Coalition's Chief Executive Officer. The written notice must be received at least 60 days prior to the effective date of the termination. Cancellation of the contract by the auditing firm may result in removal of the firm from consideration for future opportunities to contract with the Coalition for a period of three (3) years.

3. Default

In the event that the awarded Respondent should breach this contract, the Coalition reserves the right to seek remedies in law and or in equity. Default would result in removal of the firm from consideration for additional opportunities for a period of three (3) years.

4. Award of Contract

All Respondents to this RFP will receive written notification of the status of their proposal.

SECTION IV – SELECTION METHOD AND INSTRUCTIONS

1. Selection Criteria

In order to be considered for evaluation, a firm:

- Shall be licensed to practice public accounting in the State of Florida
- Shall have performed audits under OMB's Uniform Guidance in the not-for-profit or local government sector for a minimum of each of the last 3 years.
- In order to maintain comparability and enhance the review process, it is requested that responses be completed and organized in the manner specified in Section V – Instructions for the External Auditing Services RFP.
- Respondents may obtain electronic copies of the forms by submitting a request and providing an e-mail address. It is required that one (1) original proposal and five (5) copies of the proposal be submitted. Plus, an electronic copy on a thumb drive.

2. Evaluation Process

The Auditor Selection Committee, consisting of the Finance Committee and Coalition staff, will evaluate the proposals and prepare recommendations to the Coalition Board of Directors. All proposals received will be reviewed in accordance with the criteria listed in this RFP. The Committee may request a presentation by any or all Respondents to clarify proposed plans and details, as part of the review and evaluation process. The Committee may also ask additional questions to clarify the submitted proposal(s). Respondents should be available, upon request, to meet with the Finance Committee on April 4, 2019, for evaluation interviews, if necessary.

The Coalition Board of Directors shall make the final decision. When the Coalition Board has selected the most successful Respondent, contract negotiations will begin. If a contract agreement cannot be reached with the most successful Respondent, negotiations with that firm will be formally terminated. The Coalition would then negotiate with the next most successful Respondent until an agreement is reached. The Coalition may choose to modify the choice of a selected Respondent if the Coalition determines that such a change is in its best interest.

The Coalition reserves the right to reject any and all proposals submitted. The Coalition further reserves the right to inspect the facilities, organization, and review evidence of the financial condition of Respondents to assess their ability to perform the contract before awarding a contract.

3. Evaluation Criteria

In compliance with 2 CFR Part 200.319 – Competition, no geographic preferences will be given in the evaluation of this proposal, since the section states, “The Non-Federal entity must conduct procurement in a manner that prohibits the of statutorily or administratively imposed state of local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.”

Evaluation of each proposal will be scored on the following five (5) factors.

- Prior non-profit and government auditing
- Audit team members' profiles, qualifications, and experience
- Firm profile and qualifications
- Cost of Services

- Approach to the Engagement

4. **Proposal Instructions**

Sealed Proposals – Each Respondent shall submit only one proposal. A proposal shall consist of one (1) manually signed original and five (5) photocopies of the completed proposal. They shall be submitted in a sealed envelope or package bearing the title, “EARLY LEARNING COALITION OF MARION COUNTY, INC. – EXTERNAL AUDITING SERVICES” along with the name and address of the organization submitting the proposal. Proposals should include a contact name and an email address for correspondence and shall be submitted no later than 3:30 P.M. EST on March 22, 2019, to:

DeAnna Johnson
Chief Finance Officer
Early Learning Coalition of Marion County, Inc.
2300 SW 17th Road
Ocala, FL 34471-2006

The Respondent is responsible for ensuring that the proposal arrives on time at the correct address. Late proposals will be returned unopened.

Respondents may request an electronic copy of the RFP by sending an email request to djohnson@elc-marion.org or by downloading a copy from the Coalition website at www.elc-marion.org.

5. **Application Timetable**

Dates Advertised/Available:	March 1, – March 22, 2019
Deadline for Receipt of Written Questions:	March 8, 2019
Deadline for Answers to Respondent Questions:	March 14, 2019
Deadline for Receipt of Proposals (No Exceptions):	March 22, 2019 by 3:30 pm EST
Evaluation Interviews:	April 4, 2019
Notification of Intent to Award Contract:	April 25, 2019

SECTION V – INSTRUCTIONS FOR THE EXTERNAL AUDITING SERVICES RFP

The Coalition requires the proposal to be completed in full. The sections to the form are as follows:

Section 1 Table of Contents

The table of contents should include a clear identification of the material by section and by page number.

Section 2 Letter of Certification

This section is a letter of certification on company letterhead to be signed by the auditing firm. This letter should state that the auditing firm can provide the services the Coalition requires, that specific attachments have been included, that any required additional documentation will be forwarded within three (3) days if selected, and that it is understood that all information included in the proposal shall become public record.

It is the responsibility of potential Respondents to be familiar with all publications and list them accordingly.

Section 3 General Description of the Scope of Work

In this section there should be a brief statement demonstrating the Respondent's understanding of the work to be performed and a positive commitment from the Respondent to perform the work. There must be discussion of how the Respondent will perform each of the desired services that are listed in Section II – Scope of Services of this proposal.

Section 4 Approach to the Audit

- a. The Respondent should describe the approach that they will use in providing the audit services.
- b. The Respondent should describe the procedures they will use in documenting the internal control environment.
- c. The Respondent should describe its procedures for assessing fraud risk and preparing audit responses in accordance with SAS 99 and SAS 115.
- d. The Respondent should describe how it plans to obtain an understanding of internal controls and the method it plans to use to test the effectiveness of internal controls.
- e. The Respondent should clearly describe its procedures for reporting fraud, illegal acts, or significant internal control deficiencies to its clients.
- f. The Respondent should clearly describe its philosophy and its procedures in formulating management letter comments.
- g. The Respondent should describe the proposed approach to meet all reporting deadlines outlined in Section 2.D.5.

Section 5 Firm Profile and Qualifications

- a. The Respondent must be licensed to practice public accounting in the State of Florida and furnish documentation.
- b. The Respondent should communicate its experience in performing not-for-profit and governmental types of audits including single audits; including specific to other Early Learning Coalitions.
- c. The Respondent should communicate its experience in preparing financial statements in

compliance with authoritative guidance and the GAAP hierarchy.

- d. The Respondent should indicate whether it is a local, regional, or national firm. In addition, the Respondent should give the location of the office from which the work is to be performed and indicate the number of partners, managers, supervisors, seniors, and staff members that are employed by that office.
- e. This section should provide references from other Florida not-for-profit coalitions or from clients whose audits are similar to the services sought by this RFP.
- f. This section should describe the types of work offered by the local office such as auditing, write-up, tax, consulting, litigation support, and investment advisory services.
- g. The Respondent must indicate any disciplinary action taken against the Respondent or any individual associated with the Respondent by that State of Florida, Board of Accountancy within the last three (3) years.
- h. The Respondent must describe all lawsuits that were filed or are pending against the local office within the last three (3) years.
- i. The Respondent must furnish its last peer review report and explain any significant weaknesses that were identified by the report.
- j. Explanation if the Respondent is a small or minority-owned business or women's business enterprise. If the Respondent is a Certified Business Enterprise as recognized by the State of Florida Department of Management Service, please provide documentation.

Section 6 Audit Team Member Profiles and Qualifications

The Respondent must identify the audit team that will be responsible for providing the required audit services, including the partners, managers, supervisors, and staff. Resumes for each partner, manager, supervisor, senior, and staff to be assigned to the audit team should be submitted and the resumes should include the following information:

- a. Formal Education
- b. Continuing professional education relative to not-for-profit and governmental accounting and auditing
- c. Experience in government accounting and auditing
- d. Experience in public accounting in general
- e. Experience in auditing not-for-profit entities, including the individual's current position held (partner, manager, supervisor, senior or staff)
- f. Experience working with Early Learning Coalitions
- g. Experience in computerized systems
- h. Membership to various national and state accounting boards, committees, or associations
- i. Professional recognition such as a Certified Public Accounting license, awards, etc.

The Respondent must identify who would serve as the primary point of contact on the engagement.

Section 7 Prior Firm Not-for-Profit and Governmental Experience

The Respondent should describe its prior auditing experience, including names, addresses,

contact person, and telephone numbers of prior organizations audited. Experience should include the following categories:

- a. Prior experience auditing programs funded by the Federal Government.
- b. Prior experience auditing similar programs operated by FOEL.
- c. Prior experience auditing non-profit organizations.

List all recent non-for-profit and government audit engagements.

Section 8 Certification Affidavit

The Certification Affidavit attests that the organization has made all necessary disclosures and that the organization will provide copies of policies within three (3) business days of being selected. This form needs to be signed and notarized and returned with the proposal.

Section 9 Cost of Services

The Respondent shall prepare a schedule of billing rates for the various levels of staff, together with an estimate of the number of hours it anticipates for completing the annual examination of the Coalition’s financial statements. Using these estimates, the Respondent shall provide a not-to-exceed amount for the proposed audit services. Any extraordinary charges shall be considered as costs associated with annual examinations for the purpose of proposal evaluations.

Illustrative Guide for Reporting Cost of Services

Staff Level	Hourly Billing Rate	Estimated Number of Hours	Estimated Charges	Responsibilities
Staff				
Senior				
Manager				
Partner				
Other				
Total	N/A			N/A

Fiscal Year Ending	Estimated Number of Hours	Amount Not to Exceed
June 30, 2019		
June 30, 2020		
June 30, 2021		
June 30, 2022		

Section 10 References

The Respondent must provide at least three (3) references from current clients within the Florida Non-for-profit industry, and/or clients whose funding sources are similar to the Coalitions or from other State of Florida agencies. The name and contact information of a responsible member of management, including but not limited to the Chief Financial Officer, or Finance Director and/or Chief Executive Officer shall be provided.

Section 11 Attachments

The Respondent must include all attachments in this section if applicable.

Example - Letter of Certification

DeAnna Johnson
Chief Finance Officer
The Early Learning Coalition of Marion County, Inc.
2300 SW 17th Road
Ocala, FL 34471-2006

Dear Ms. Johnson:

We have read The Early Learning Coalition of Marion County, Inc.'s Request for Proposal and fully understand its intent. We certify that the following:

1. The individual signing certifies that the Respondent has adequate personnel, equipment, technology, and facilities to fulfill the requirements of the engagement.
2. The individual signing certifies that the Respondent understands that ability to meet the criteria and provide the required services will be judged by Coalition staff members and members of the Finance Committee. We also understand that final approval for a contract award will come from the Coalition Board of Directors.
3. The individual signing certifies that the Respondent understands that final approval for a contract award will come from the Coalition Board of Directors.
4. The individual signing certifies that he/she is authorized to contract on behalf of the Respondent.
5. The individual signing certifies that the Respondent is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than an employee of the Respondent.
6. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for purpose of restricting competition.
7. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Respondent prior to an award to any other Respondent or potential Respondent.
8. The individual signing certifies that there has been no attempt by the Respondent to discourage any potential Respondent from submitting a proposal.
9. The individual signing certifies that the Respondent have not divulged, discussed, or compared this proposal with any other Respondent and have not colluded with any other Respondent in the preparation of this proposal to gain an unfair advantage in the award of this proposal.
10. The individual signing certifies that the Respondent is properly licenses to practice public accounting in the State of Florida.
11. The individual signing certifies that the Respondent meets the independence standards of the Government Auditing Standards.
12. The individual signing certifies that the he/she is aware of and will comply with the GAO's continuing education requirement of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the

government environment and to government auditing for individuals.

13. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
14. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - a. Government Accounting Standards (Yellow Book)
 - b. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (“Uniform Guidance”)
 - c. OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations
 - d. Audits of Not-for-Profit Entities (AICPA Audit Guide)
 - e. Audits of State and Local Governments (AICPA Audit Guide)
 - f. Single Audits (2 CFR Part 200 Subpart F)
 - g. Florida Single Audit Act
15. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
16. The individual signing certifies that the Respondent, and any individual to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government. (If the Respondent or any individual to be assigned to the audit has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
17. We have attached the following for your review:
 - a. Auditing Services Proposal
 - b. A signed and notarized copy of the Certification Affidavit
 - c. A completed IRS Form W-9

It is understood that all information included in, attached to, or required by this RFP shall become public record upon their delivery to the Coalition as defined in the Public Records Act, Chapter 119, Florida Statutes.

Dated this _____ day of _____, 2018.

(Respondent’s Firm Name)

(Signature of Respondent’s Authorized Representative)

(Printed Name and Title of Individual Signing)

(E-mail Address)

(Telephone Number)

CERTIFICATION AFFIDAVIT

DIRECTIONS: BY ATTESTING TO THIS FORM, THE RESPONDENT AGREES TO COMPLY WITH ALL FIVE (5) SECTIONS ON THE SWORN AFFIDAVIT. THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. APPLICATION ACCURACY

I do hereby certify that all facts, figures, and representations made in the proposal are true and correct. The filing of this proposal has been authorized by the contracting entity and I have been duly authorized to act as the representative of the organization in connection with this proposal. I also agree to follow all terms, conditions, and applicable federal law and state statutes.

2. PROHIBITION ON LOBBYING

Applicants are hereby advised and agree to comply with the Coalition's adopted prohibition on lobbying:

No funds granted by the Coalition shall be used by a provider agency to hire a lobbyist or to supplant any funds which would allow for the funding of a lobbyist.

Any Respondent or lobbyist, paid or unpaid, for a Respondent is prohibited from having any private communication concerning any procurement process or any response to a procurement process with any Coalition Board Member, the Coalition's Chief Executive Officer, or any Coalition employee after the issuance of this RFP and until the completion of the contract award. A proposal from any organization will be disqualified when the Respondent or a paid or unpaid lobbyist for the Respondent violates this condition of the procurement process.

3. CONFLICT OF INTEREST

Applicants are hereby advised, and agree to comply with the Coalition's adopted conflict of interest regulations:

All Respondents must disclose the name of any officer, director, or agent who is also a Coalition employee. All Respondents must disclose the name of any Coalition employee who owns, directly or indirectly, any interest in the Respondent's business or any of its branches. All Respondents must disclose any business relationships with any officer, director, subcontractor or employee of the Coalition. The disclosures described above must be submitted as a cover letter, included with the RFP, addressed to the Chief Finance Officer, and must be submitted no later than the proposal deadline.

4. AGENCY CERTIFICATION

I, the undersigned applicant, hereby attest that the following policies, procedures, regulations, and documentation are in effect and agree to provide copies of the following within three working days of notification by the Coalition of intent to award the contract:

- a. Affirmative Action Policy
- b. Certified Minority Business Enterprises (if applicable)
- c. Small Disadvantaged Business Enterprise Policy (if applicable)
- d. Americans with Disabilities Policy
- e. Drug Free Workplace Policy

5. PUBLIC ENTITY CRIME AFFIDAVIT

- a. I understand that a "public entity crime" as defined in Paragraph 287.133(l)(g), Florida

Statutes means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any entity, agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

- b. I understand that “convicted” or “conviction” as defined in Paragraph 287.133(l)(b), Florida Statutes means a finding of guilt or a conviction of a public entity crime with or without adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment after July 1989, or as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
- c. I understand that an “affiliate” as defined in Section 287.122, Florida Statutes means:
- A predecessor or successor of a person convicted of a public entity crime; or
 - an entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of the affiliate.
 - The ownership by one person of shares constituting a controlling interest in another person, or pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
- d. I understand that a “person” as defined in Section 287.133 Florida Statutes means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
- e. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)
- Neither the entity submitting this sworn statement, nor any officer, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity have been charged and convicted of a public entity crime subsequent to July 1, 1989.
 - The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employee members or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, and **(Please indicate which additional statement applies)**.
 1. ___ There were proceedings concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list.

2. ___ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was a public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order).
3. ___ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending in the Department of General Services).

ORGANIZATION'S NAME AND ADDRESS:

NOTE: AS EVIDENCED BY MY BELOW, I UNDERSTAND AND WILL COMPLY WITH ALL TERMS AND CONDITIONS STATED HEREIN:

Type Authorized Official's Name

Authorized Official's Title

Authorized Official's Signature

Date

Federal Employee Identification Number

FOR NOTARY PUBLIC (OFFICIAL USE ONLY)

STATE OF _____ COUNTY OF _____

PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED AUTHORITY.

_____ who, after first being sworn by me, affixed his/her signature in the space.

Provided above on the _____ day of _____, 20____.

NOTARY PUBLIC

My Commission Expires:

Attachment A

0000007 10/25/17



Consumer's Certificate of Exemption

DR-14
R. 10/15

Issued Pursuant to Chapter 212, Florida Statutes

85-8012604596C-2	08/31/2016	08/31/2021	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

EARLY LEARNING COALITION OF
MARION COUNTY INC
2300 SW 17TH RD
OCALA FL 34471-2006

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 10/15

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Attachment B

PROPOSAL EVALUATION FORM

Proposer Name _____

		Point Range	Points Earned
1.	Approach to the Audit		
	Description of approach	0 – 5	
	Understanding of and procedures used for testing of internal controls	0 – 10	
	Description of procedures for reporting fraud, illegal acts, etc. to client	0 - 4	
	Realistic time estimates of each audit step	0 - 5	
2.	Firm Profile		
	Adequate size of firm	0 – 5	
	Independence	0 – 5	
	No Conflicts of Interest	0 – 3	
	Results of Peer Review	0 – 3	
	Certified Business Enterprise	0 - 5	
3.	Audit Team Member Qualifications		
	Prior experience with government and non-profit accounting	0 – 5	
	Overall experience in public accounting	0 – 5	
	Experience auditing non-for-profit entities	0 – 5	
	Experience working with Early Learning Coalitions	0 - 5	
4.	Prior Audit Experience		
	Prior experience auditing programs funded by the Federal Government	0 – 10	
	Prior experience auditing similar programs operated by FOEL	0 – 10	
	Prior experience auditing non-profit organizations	0 – 5	
5	Price		
	Annual Audit	0 – 8	
	Form 990	0 – 2	
Total Points		0 - 100	

Evaluation Committee Member Name: _____

Review Date: _____

Evaluation Committee Member Signature: _____

Early Learning Coalition of Marion County, Inc.

Posted General Ledger Transactions

Effective Date	Session ID	Transaction Description	Fund...	GL C...	Depar...	OCA Code	Billin...	Grant/...	Activ...	C...	Debit	Credit
9/30/2018	19JV0930MD-01	09-2018 Postage	100	1000								8.81
9/30/2018	19JV0930MD-01	09-2018 Postage	100	7050	210	97BDE	000	000	000	42	2.82	
9/30/2018	19JV0930MD-01	09-2018 Postage	100	7050	210	97QI4	000	000	000	42	5.99	
9/30/2018	19JV0930MD-01	09-2018 Postage	130	1000								1.88
9/30/2018	19JV0930MD-01	09-2018 Postage	130	7050	220	97HMD	000	000	000	42	1.88	
9/30/2018	19JV0930MD-01	09-2018 Postage	500	1000								0.94
9/30/2018	19JV0930MD-01	09-2018 Postage	500	7050	230	PAT	000	SB6:18...	SB6	000	0.94	
9/30/2018	19JV0930MD-01	09-2018 Postage	999	1000							11.63	
9/30/2018	19JV0930MD-01	09-2018 Postage	999	1400								19.15
9/30/2018	19JV0930MD-01	09-2018 Postage	999	7050	120	Pool-A	000	000	000	42	7.52	
Total 19JV0930...											30.78	30.78
9/30/2018	19JV0930MD-02	Auto Liability Allocation - Sept 2018	999	1401								43.15
9/30/2018	19JV0930MD-02	Commercial Property Allocation - Sept 2018	999	1401								599.45
9/30/2018	19JV0930MD-02	Employment Practices Liability Allocation - S...	999	1401								704.22
9/30/2018	19JV0930MD-02	General Liability Allocation - Sept 2018	999	1401								37.40
9/30/2018	19JV0930MD-02	Insurance & Bond Allocation - Sept 2018	999	1401								307.74
9/30/2018	19JV0930MD-02	Employment Practices Liability Allocation - S...	999	7251	120	Pool-A	000	000	000	42	704.22	
9/30/2018	19JV0930MD-02	Auto Liability Allocation - Sept 2018	999	7255	120	Pool-A	000	000	000	42	43.15	
9/30/2018	19JV0930MD-02	General Liability Allocation - Sept 2018	999	7260	120	Pool-A	000	000	000	42	37.40	
9/30/2018	19JV0930MD-02	Commercial Property Allocation - Sept 2018	999	7270	120	Pool-G	000	000	000	42	599.45	
9/30/2018	19JV0930MD-02	Insurance & Bond Allocation - Sept 2018	999	7275	120	Pool-A	000	000	000	42	307.74	
Total 19JV0930...											1,691.96	1,691.96
9/30/2018	19JV0930MD-03	Reclass Pool-G to Pool-O	999	7005	999	Pool-G	000	000	000	42		1,175.00
9/30/2018	19JV0930MD-03	Reclass Pool-G to Pool-O	999	7005	999	Pool-O	000	000	000	42	1,175.00	
9/30/2018	19JV0930MD-03	Reclass Pool-G to Pool-O	999	7008	990	Pool-G	000	000	000	42		318.00
9/30/2018	19JV0930MD-03	Reclass Pool-G to Pool-O	999	7008	999	Pool-O	000	000	000	42	318.00	
9/30/2018	19JV0930MD-03	Reclass Pool-G to Pool-O	999	7100	999	Pool-G	000	000	000	42		484.00
9/30/2018	19JV0930MD-03	Reclass Pool-G to Pool-O	999	7100	999	Pool-O	000	000	000	42	484.00	
Total 19JV0930...											1,977.00	1,977.00
9/30/2018	19JV0930MD-04	Recognize in-kind - diapers distributed Sept 2...	599	4999	230	OP	000	000	SB6	000		270.94
9/30/2018	19JV0930MD-04	Recognize in-kind - diapers distributed Sept 2...	599	9999	230	OP	000	000	SB6	000	270.94	
Total 19JV0930...											270.94	270.94
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	1000								3,398.73
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5000	120	97PFA	000	000	000	42	82.98	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5001	220	97PFA	000	000	000	42	629.93	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5001	220	97PFQ	000	000	000	42	1,491.44	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5002	120	97PFA	000	000	000	42	32.75	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5002	220	97PFQ	000	000	000	42	555.33	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5005	120	97PFA	000	000	000	42	6.22	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5005	220	97PFA	000	000	000	42	37.44	

Early Learning Coalition of Marion County, Inc.

Posted General Ledger Transactions

Effective Date	Session ID	Transaction Description	Fund...	GL C...	Depar...	OCA Code	Billin...	Grant/...	Activ...	C...	Debit	Credit
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5005	220	97PFQ	000	000	000	42	122.56	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5006	120	97PFA	000	000	000	42	1.45	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5006	220	97PFA	000	000	000	42	8.75	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5006	220	97PFQ	000	000	000	42	28.65	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5007	220	97PFQ	000	000	000	42	3.76	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5010	120	97PFA	000	000	000	42	12.83	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5010	220	97PFA	000	000	000	42	56.20	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5010	220	97PFQ	000	000	000	42	146.41	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5011	120	97PFA	000	000	000	42	0.78	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5011	220	97PFA	000	000	000	42	3.43	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5011	220	97PFQ	000	000	000	42	10.54	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5020	120	97PFA	000	000	000	42	5.79	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5020	220	97PFA	000	000	000	42	31.51	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5020	220	97PFQ	000	000	000	42	86.73	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5030	120	97PFA	000	000	000	42	0.27	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5030	220	97PFA	000	000	000	42	1.10	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5030	220	97PFQ	000	000	000	42	4.08	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5031	120	97PFA	000	000	000	42	0.53	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5031	220	97PFA	000	000	000	42	2.70	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5031	220	97PFQ	000	000	000	42	9.45	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5032	120	97PFA	000	000	000	42	0.55	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5032	220	97PFA	000	000	000	42	2.87	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	5032	220	97PFQ	000	000	000	42	9.77	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	7265	120	97PFA	000	000	000	42	0.27	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	7265	220	97PFA	000	000	000	42	2.61	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	100	7265	220	97PFQ	000	000	000	42	9.05	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	1000							3,398.73	
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5000	120	97PFA	000	000	000	42		82.98
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5001	220	97PFA	000	000	000	42		629.93
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5001	220	97PFQ	000	000	000	42		1,491.44
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5002	120	97PFA	000	000	000	42		32.75
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5002	220	97PFQ	000	000	000	42		555.33
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5005	120	97PFA	000	000	000	42		6.22
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5005	220	97PFA	000	000	000	42		37.44
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5005	220	97PFQ	000	000	000	42		122.56
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5006	120	97PFA	000	000	000	42		1.45
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5006	220	97PFA	000	000	000	42		8.75
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5006	220	97PFQ	000	000	000	42		28.65
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5007	220	97PFQ	000	000	000	42		3.76
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5010	120	97PFA	000	000	000	42		12.83
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5010	220	97PFA	000	000	000	42		56.20
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5010	220	97PFQ	000	000	000	42		146.41
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5011	120	97PFA	000	000	000	42		0.78
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5011	220	97PFA	000	000	000	42		3.43
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5011	220	97PFQ	000	000	000	42		10.54
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5020	120	97PFA	000	000	000	42		5.79
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5020	220	97PFA	000	000	000	42		31.51
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5020	220	97PFQ	000	000	000	42		86.73

Early Learning Coalition of Marion County, Inc.

Posted General Ledger Transactions

Effective Date	Session ID	Transaction Description	Fund...	GL C...	Depar...	OCA Code	Billin...	Grant/...	Activ...	C...	Debit	Credit
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5030	120	97PFA	000	000	000	42		0.27
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5030	220	97PFA	000	000	000	42		1.10
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5030	220	97PFQ	000	000	000	42		4.08
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5031	120	97PFA	000	000	000	42		0.53
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5031	220	97PFA	000	000	000	42		2.70
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5031	220	97PFQ	000	000	000	42		9.45
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5032	120	97PFA	000	000	000	42		0.55
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5032	220	97PFA	000	000	000	42		2.87
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	5032	220	97PFQ	000	000	000	42		9.77
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	7265	120	97PFA	000	000	000	42		0.27
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	7265	220	97PFA	000	000	000	42		2.61
9/30/2018	19JV0930MD-05	Reclass PFP from Fund 101 to 100	101	7265	220	97PFQ	000	000	000	42		9.05
Total 19JV0930...											6,797.46	6,797.46
9/30/2018	19JV0930MD-06	Reclass match expense to proper funds - Se...	100	1000							18,333.33	
9/30/2018	19JV0930MD-06	Reclass match expense to proper funds - Se...	100	6500	120	97P00	BG8	000	000	42		18,333.33
9/30/2018	19JV0930MD-06	Reclass match expense to proper funds - Se...	400	1000								8,333.33
9/30/2018	19JV0930MD-06	Reclass match expense to proper funds - Se...	400	6500	120	Match	000	UW:M1...	000	42	8,333.33	
9/30/2018	19JV0930MD-06	Reclass match expense to proper funds - Se...	410	1000								10,000.00
9/30/2018	19JV0930MD-06	Reclass match expense to proper funds - Se...	410	6500	120	Match	000	MC:M1...	000	42	10,000.00	
Total 19JV0930...											36,666.66	36,666.66
9/30/2018	19JV0930MD-07	Community Foundation Activity Sept 2018	990	1080							722.84	
9/30/2018	19JV0930MD-07	Community Foundation Activity Sept 2018	990	4050	130	UR-Adm	000	000	000	000		770.00
9/30/2018	19JV0930MD-07	Community Foundation Activity Sept 2018	990	4100	120	UR-Adm	000	000	000	000		87.26
9/30/2018	19JV0930MD-07	Community Foundation Activity Sept 2018	990	4991	120	UR-Adm	000	000	000	000		35.76
9/30/2018	19JV0930MD-07	Community Foundation Activity Sept 2018	990	4992	120	UR-Adm	000	000	000	000	170.18	
Total 19JV0930...											893.02	893.02
9/30/2018	19JV0930MD-08	Reclass Depreciation to Proper Fund-Sept 20...	900	1000							431.40	
9/30/2018	19JV0930MD-08	Reclass Depreciation to Proper Fund-Sept 20...	900	1602								431.40
9/30/2018	19JV0930MD-08	Reclass Depreciation to Proper Fund-Sept 20...	990	1000							429.89	
9/30/2018	19JV0930MD-08	Reclass Depreciation to Proper Fund-Sept 20...	990	1602								429.89
9/30/2018	19JV0930MD-08	Reclass Depreciation to Proper Fund-Sept 20...	999	1000								861.29
9/30/2018	19JV0930MD-08	Reclass Depreciation to Proper Fund-Sept 20...	999	1602							861.29	
Total 19JV0930...											1,722.58	1,722.58
Report Total											50,050.40	50,050.40

Early Learning Coalition of Marion County, Inc.

Posted General Ledger Transactions

Effective Date	Session ID	Transaction Description	Fund...	GL C...	Depar...	OCA Code	Billin...	Grant/...	Activ...	C...	Debit	Credit
10/1/2018	19JV1001MD-01	SunPass - FLAEYC - C Koontz & C Kendrick...	100	1000								7.22
10/1/2018	19JV1001MD-01	SunPass - FLAEYC - C Koontz & C Kendrick...	100	7501	220	97INT	000	000	000	42	3.61	
10/1/2018	19JV1001MD-01	SunPass - FLAEYC - C Koontz & C Kendrick...	100	7501	220	97Q00	000	000	000	42	3.61	
10/1/2018	19JV1001MD-01	SunPass - FLAEYC - C Koontz & C Kendrick...	999	1000							7.22	
10/1/2018	19JV1001MD-01	SunPass - FLAEYC - C Koontz & C Kendrick...	999	1405					Sun...			7.22
Total 19JV1001...											14.44	14.44
10/1/2018	19JV1005MD-01	Auto Liability Allocation - Oct 2018	999	1401								44.59
10/1/2018	19JV1005MD-01	Commercial Property Allocation - Oct 2018	999	1401								619.43
10/1/2018	19JV1005MD-01	Employment Practices Liability Allocation - O...	999	1401								727.69
10/1/2018	19JV1005MD-01	General Liability Allocation - Oct 2018	999	1401								38.64
10/1/2018	19JV1005MD-01	Insurance & Bond Allocation - Oct 2018	999	1401								318.01
10/1/2018	19JV1005MD-01	Employment Practices Liability Allocation - O...	999	7251	120	Pool-A	000	000	000	42	727.69	
10/1/2018	19JV1005MD-01	Auto Liability Allocation - Oct 2018	999	7255	120	Pool-A	000	000	000	42	44.59	
10/1/2018	19JV1005MD-01	General Liability Allocation - Oct 2018	999	7260	120	Pool-A	000	000	000	42	38.64	
10/1/2018	19JV1005MD-01	Commercial Property Allocation - Oct 2018	999	7270	120	Pool-G	000	000	000	42	619.43	
10/1/2018	19JV1005MD-01	Insurance & Bond Allocation - Oct 2018	999	7275	120	Pool-A	000	000	000	42	318.01	
Total 19JV1005...											1,748.36	1,748.36
10/31/2018	19JV1022MD-01	Reclass Depreciation to Proper Fund-Oct 2018	900	1000							431.40	
10/31/2018	19JV1022MD-01	Reclass Depreciation to Proper Fund-Oct 2018	900	1602								431.40
10/31/2018	19JV1022MD-01	Reclass Depreciation to Proper Fund-Oct 2018	990	1000							429.89	
10/31/2018	19JV1022MD-01	Reclass Depreciation to Proper Fund-Oct 2018	990	1602								429.89
10/31/2018	19JV1022MD-01	Reclass Depreciation to Proper Fund-Oct 2018	999	1000								861.29
10/31/2018	19JV1022MD-01	Reclass Depreciation to Proper Fund-Oct 2018	999	1602							861.29	
Total 19JV1022...											1,722.58	1,722.58
10/31/2018	19JV1031MD-01	SunPass - Oct 2018	100	1000								15.04
10/31/2018	19JV1031MD-01	SunPass - C Koontz - IT MMCI Oct 2018	100	7501	220	97INT	000	000	000	42	3.74	
10/31/2018	19JV1031MD-01	SunPass - M West - Tableau Oct 2018	100	7505	100	97SYS	000	000	000	42	11.30	
10/31/2018	19JV1031MD-01	SunPass - Oct 2018	999	1000							15.04	
10/31/2018	19JV1031MD-01	SunPass - Oct 2018	999	1405					Sun...			15.04
Total 19JV1031...											30.08	30.08
10/31/2018	19JV1031MD-02	10-2018 Postage	100	1000								65.24
10/31/2018	19JV1031MD-02	10-2018 Postage	100	7050	210	97BDE	000	000	000	42	3.29	
10/31/2018	19JV1031MD-02	10-2018 Postage	100	7050	210	97Q14	000	000	000	42	6.49	
10/31/2018	19JV1031MD-02	10-2018 Postage	100	7050	220	97ICS	000	000	000	42	8.46	
10/31/2018	19JV1031MD-02	10-2018 Postage	100	7050	220	97QCS	000	000	000	42	47.00	
10/31/2018	19JV1031MD-02	10-2018 Postage	130	1000								3.03
10/31/2018	19JV1031MD-02	10-2018 Postage	130	7050	220	97HMD	000	000	000	42	3.03	
10/31/2018	19JV1031MD-02	10-2018 Postage	500	1000								13.64
10/31/2018	19JV1031MD-02	10-2018 Postage	500	7050	230	PAT	000	SB6:18...	SB6	000	13.64	
10/31/2018	19JV1031MD-02	10-2018 Postage	999	1000							81.91	

Early Learning Coalition of Marion County, Inc.

Posted General Ledger Transactions

Effective Date	Session ID	Transaction Description	Fund...	GL C...	Depar...	OCA Code	Billin...	Grant/...	Activ...	C...	Debit	Credit
10/31/2018	19JV1031MD-02	10-2018 Postage	999	1400								224.96
10/31/2018	19JV1031MD-02	10-2018 Postage	999	7050	110	Pool-A	000	000	000	42	3.29	
10/31/2018	19JV1031MD-02	10-2018 Postage	999	7050	120	Pool-A	000	000	000	42	<u>139.76</u>	
	Total 19JV1031...										306.87	306.87
10/31/2018	19JV1031MD-03	Community Foundation Activity Oct 2018	990	1080								1,458.32
10/31/2018	19JV1031MD-03	Community Foundation Activity Oct 2018	990	4100	120	UR-Adm	000	000	000	000		51.34
10/31/2018	19JV1031MD-03	Community Foundation Activity Oct 2018	990	4991	120	UR-Adm	000	000	000	000		1.05
10/31/2018	19JV1031MD-03	Community Foundation Activity Oct 2018	990	4992	120	UR-Adm	000	000	000	000	1,460.49	
10/31/2018	19JV1031MD-03	Community Foundation Activity Oct 2018	990	7600	120	UR-Adm	000	000	000	000	<u>50.22</u>	
	Total 19JV1031...										1,510.71	1,510.71
10/31/2018	19JV1031MD-04	Reclass match expense to proper funds - Oct...	100	1000							18,749.99	
10/31/2018	19JV1031MD-04	Reclass match expense to proper funds - Oct...	100	6500	120	97P00	BG8	000	000	42		18,749.99
10/31/2018	19JV1031MD-04	Reclass match expense to proper funds - Oct...	400	1000								8,333.33
10/31/2018	19JV1031MD-04	Reclass match expense to proper funds - Oct...	400	6500	120	Match	000	UW:M1...	000	42	8,333.33	
10/31/2018	19JV1031MD-04	Reclass match expense to proper funds - Oct...	410	1000								10,416.66
10/31/2018	19JV1031MD-04	Reclass match expense to proper funds - Oct...	410	6500	120	Match	000	MC:M1...	000	42	<u>10,416.66</u>	
	Total 19JV1031...										37,499.98	37,499.98
10/31/2018	19JV1031MD-05	Recognize in-kind: diapers distributed Oct 2018	599	4999	230	OP	000	000	SB6	000		333.25
10/31/2018	19JV1031MD-05	Recognize in-kind: diapers distributed Oct 2018	599	9999	230	OP	000	000	SB6	000	<u>333.25</u>	
	Total 19JV1031...										333.25	333.25
Report Total											<u>43,166.27</u>	<u>43,166.27</u>