Executive/Finance Committee Meeting Minutes
September 22, 2022 8:30 a.m.

Members Present
Van Mansker               Roger Thompson            Mona Jackson

Members Absent
Marcus McBride

Staff
Bruce Watson               Vicki Pugh            Paula Rollins
Dawn Engel               Kimberly Sparks

Public
None

I. Welcome and Introductions
Notification of the Executive Finance Committee Meeting scheduled for September 22, 2022, was sent to the Pensacola News Journal and posted to the Coalition Public Calendar Board on September 1, 2022. The meeting was called to order by Mr. Masker.

II. Public Comments
None.

III. Consent Agenda
Upon a motion by Mr. Thompson and seconded by Ms. Jackson, the Consent Agenda, consisting of the Agenda and Minutes of August 25, 2022, was approved without objection.

IV. Introduction of New Finance Director – Ms. Kim Sparks
The Coalition’s new Finance Director, Kimberly Sparks, was introduced to the Committee.

V. Coalition Status Reports
a. Enrollment/Wait List Status Report:
There are 2,661 children enrolled in the School Readiness Program. This week the Coalition pulled three weeks of applications, totaling 67 children, from the Waitlist. Two more weeks of children will be pulled from the Waitlist next week. These are applications made in May 2022. Currently there are 687 children on the Wait List. There are 2,038 children approved for VPK and 1,657 children are enrolled.

b. Contracting and Fraud Summary Report:
There are 84 SR providers, 72 VPK providers and a total of 116 VPK classrooms. There is no fraud to report.
VI. Committee Recommendations
   a. None.

VII. Old Business
   a. End of Year Funding Transition and Financial Position
      The 13th invoice for 2021-2022 was submitted and approved. Two invoices were done in July, one for July itself and one for reimbursements from Fiscal Year 2020-2021. There were some costs that had to be pushed into this fiscal year due to necessity and the Coalition having to return ARPA and CRRSA advance funds before the prior year was complete. The Coalition did hold back some ARPA and CRRSA funding to cover estimated expenses in June, but more applications were received than forecasted. Once all the funding was obligated no more billing could be done toward ARPA and CRRSA. Expenses in May and June and those that were identified as part of the 13th invoice, that exceeded grant limits had to be addressed in Fiscal Year 2022-2023. For similar reasons, some SR and VPK expenses had to be pushed into this fiscal year as well. The financial position of Coalition for Fiscal Year 2021-2022 in terms of accounting for all expenses for and having them reimbursed by the DEL is now looking good. However, getting the books to reflect all the corrections will take some time.

   b. DEL CRRSA Workforce Initiative
      Before the Fiscal Year was over the Coalition had to estimate how much CRRSA funding would be needed and return to the DEL the portion of the advance that exceeded estimated expenditures. Applications did exceed estimates and some provider payments had to be delayed until this fiscal year. Before CRRSA payments could resume, the DEL required the Coalition to submit a new Workforce Retention funding application for the current year. This application was for $720,000 of the $900,000 in CRRSA funding for this Fiscal Year. The new request was approved.

   c. ARPA Grant Funding - Update
      The first round of ARPA Grants, comprised of three installment payments to providers, is almost complete. The last of the installments will be concluded by December. The second round of ARPA Grants is about to start. In addition to Provider payments, funding will be used for more retention and training initiatives. All funds must be dispersed by June 30, 2023.

   d. County Match Funding and Escambia Children’s Trust
      Starting October 1, 2022, the Coalition will no longer receive a grant from the Escambia County Commission. The County passed the Coalition’s application to the Escambia Children’s Trust and asked the Trust if they would consider providing funding to the Coalition’s School Readiness Match Program. The Escambia Children’s Trust’s Board approved a grant for one year to the Coalition for $238,875.

   e. DEL 2021-2022 Finance Review - Update
The responses for the Financial Review must be in by next week. The ED asked for an extension to end of September which the DEL approved.

f. **Executive Director Evaluation**
The Executive Director annual evaluation using the new DEL form was presented to the EXCOM. Upon a recommendation made by Mr. Thompson and seconded by Ms. Jackson, it was approved to take the Executive Director Evaluation to the Board.

VIII. **New Business**

a. **VPK Program and Progress Assessments**
The Coalition is initiating program assessments for all VPK programs and is resuming monitoring the School District VPK programs for contract compliance. VPK program assessments started in September. Both of these requirements are new this year. Dedicated funding is provided for the program assessments, but the increase in monitoring requirement is expected to be accomplished within the 4% admin allowed in the VPK funding. One offset is that VPK base student allocation (BSA) increased from $2400 to $2,800 per child, which in turn increases the 4% admin limit.

b. **Internal Control Questionnaire**
The DEL Internal Control Questionnaire (ICQ) did not change from last year. The Committee reviewed the ICQ. Upon a motion made by Mr. Thompson and seconded by Ms. Jackson, the Internal Control Questionnaire was approved without objection.

c. **DEL Provider Survey**
The DEL sent out surveys to all providers to collect data the DEL says they need to determine the cost of child care throughout the State. The results will be one of the factors the State will consider in determining how much funding each Coalition will receive to meet School Readiness requirements in the coming year. This survey may become a part of what will be required from providers to get a contract with the Coalition. The Coalition is concerned that due to the financial details requested in the survey some providers may decide to no longer participate in the SR program.

d. **Annual Code of Ethics Training**
Upon a motion made by Mr. Thompson and seconded by Ms. Jackson, the recommendation to bring the annual Code of Ethics training to the Board was approved without objection.

e. **ECSD Career Academy Change**
The Escambia County School District’s Early Learning Early Education Career Academy is now called Education Career Academy. Due to changes in how the ECSD has chosen to conduct the Education Career Academy, the Coalition has decided to withdraw support for this program. Students are no longer gaining experience in early learning at childcare provider sites.
Experience is only being gained by supplementing teaching staff in VPK, Kindergarten and First grade classrooms. The ECSD persists in using these experiences to qualify for a CDA. This practice places the qualifications of the local CDA observer at risk of losing their qualifications. Additionally, the program is not resulting in an increase in the number of people working in child care in Escambia County. This was the original intent of this program and the reason why the Coalition provided both experience and advice, as well as funding for the CDA qualification.

IX. **Adjourn:** Meeting was adjourned at 9:38 a.m.

Next Meeting: October 27, 2022, at 8:30 a.m. at the Early Learning Coalition Office, 1720 West Fairfield Dr., Suite 100/400, Pensacola, Florida 32501