10-8-2014


Juvenile Welfare Board of Pinellas County.

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I. CALL TO ORDER

Pledge of Allegiance

II. ACTION ITEMS

A. Approval of Minutes from January 9, 2014
B. Approval of a Contract between Pinellas Core Management Services (PCMS), Juvenile Welfare Board (JWB) and Early Learning Coalition (ELC) for the Child Care Executive Partnership
C. Accept $5,000 TD Bank Charitable Foundation Grant Award

III. INFORMATION ITEMS

A. PCMS 401 (k) Plan Correction and Termination Update

IV. ADJOURN
Board of Directors Meeting
Minutes – January 9, 2014

Item II.A.

PRESENT:  Maria Edmonds, Chair; Brian, Aungst, Jr. Secretary; Judge Raymond Gross; Honorable Bernie McCabe; Michael Mikurak; Raymond Neri; Angela Rouson; Dr. James Sewell; Attorney Colleen Flynn

ABSENT:  Honorable Bob Dillinger; Dr. Michael A. Grego; Commissioner Karen Seel

I. CALL TO ORDER

Dr. Sewell called the meeting to order at 9:10 AM followed by the Pledge of Allegiance led by Mr. McCabe.

II. ACTION ITEMS

A. Approval of Minutes from September 12, 2013

ACTION:  Mr. McCabe moved to approve the Minutes as written; seconded by Mrs. Rouson. No further discussion; motion carried.

B. PCMS Contract Executions and By-Laws Amendment

1. Authorize the Executive Director of JWB to execute PCMS contracts under $50,001
2. Approve By-Laws Amendment

Dr. Biddleman said PCMS is requesting authorization of the Executive Director of JWB to execute contracts for less than $50,001.

Attorney Colleen Flynn said prior the PCMS By-Laws only provided for $25,001. A change to the $50,001 would make it consistent with JWB policies. The September 12, 2013 PCMS meeting was the first for Dr. Biddleman as the Executive Director of JWB, and she was not appointed to act on behalf of PCMS. Previously, the appointment was for Gay Lancaster, not for the Executive Director of JWB, so we wanted to make certain the Executive Director of JWB was appointed to act on behalf of PCMS.

ACTION:  Mr. Neri moved to accept the PCMS Contract Executions and By-Laws Amendment; seconded by Mr. Mikurak. No further discussion; motion carried.

C. Accept Funding for Volunteer Income Tax Assistance Program (VITA)

1. Accept $15,000 grant from Bank of America Foundation
2. Accept $15,000 grant from Wells Fargo
Mrs. Sue Walterick indicated that currently PCMS has the VITA grant funds from the banks running through it because it is a 501(c)(3). The VITA budget consists of a $48,000 grant from the IRS that goes through JWB. The request is to accept $15,000 from the Bank of America Foundation and $15,000 from Wells Fargo so the VITA Program can be operated through PCMS.

**ACTION:** Mr. Neri moved to accept Funding for the Volunteer Income Tax Assistance Program (VITA); seconded by Mikurak. No further discussion; motion carried.

D. PCMS 401(k) Plan Correction and Termination

1. Approve the adoption of the restated plan
2. Approve and acknowledge participation in the 401(k) plan by the Neighborhood Family Centers and 2-1-1 as of the original date that employees from each entity were offered the plan
3. Approve the application for Voluntary Correction Program and VFCP Model application form
4. Appoint Carol L. Myers as Power of Attorney for matters related to the correction of the Employee Benefit Plan
5. Approve the termination of the plan and delegate authority to set the termination date to JWB Executive Director

Diana Carro, JWB ASO Manager, said the action that is being asked for today is to approve the termination of the PCMS 401(k) Plan. Any time a plan is terminated it must be in compliance with all current laws and regulations, insure that employees vested in this plan are held harmless and that the employees understand their options when the plan is terminated. Employees can either roll over their account balances to an IRA or take their assets as cash, minus the taxes.

In 2008, prior to JWB taking over PCMS in 2009, PCMS adopted a 401(k) plan for PCMS employees and for the employees of the agencies that PCMS managed and funded. The plan was established as a single employer plan because PCMS believed that the other entities were considered part of the same controlled group. There are no longer any employees of PCMS and the only participants left in this plan are employees of the Neighborhood Family Centers (NFC). The NFCs are not and have not been sufficiently controlled by PCMS to be considered in a controlled group with PCMS for purposes of the 401(k) plan.

The first recommended action item is to adopt a restated plan document with language that changes it from a single employer plan into a multiple employer plan.

The second action item is part of a clean-up of the plans prior operations. A review of PCMS prior Board meeting Minutes from September 2008 show that the former Executive Director of PCMS discussed the 401(k) plan with the Board but no formal action was taken to adopt the plan. When the plan was originally adopted, the Board had three members none of whom are on the Board today. To insure that the plan is in full compliance the Board needs to resolve that the participation of the NFC as of September 15, 2008 and 2-1-1 as of January 1, 2012 is approved and acknowledged.

The third action item is to approve the application in the Board packet for the IRS Voluntary Correction Program and the Department of Labor Voluntary Fiduciary Program. The 401(k) plan was reviewed and two additional violations were identified and have been corrected. Participation
in the correction program enables PCMS to avoid future penalties and preserves the plans tax qualification for plan participants.

It is also recommended that the Board appoint Carol Myers, as Power of Attorney for matters related to the correction of the plan. Ms. Myers is a Tax Attorney, with the Williams Parker Law Firm specializing in employee benefit plans. She has over 35 years of experience practicing as an employee benefit attorney with a specialty in plan compliance. Appointing Ms. Myers as Power of Attorney will allow her to speak directly to the IRS on our behalf if they have any questions during the correction process.

Once the plan is in full compliance, the last recommendation is to terminate the plan. There is a budget impact bringing the plan into compliance and if the plan is continued there are additional compliance requirements that need to be complied with.

It is also recommended that the authority to determine the exact date of the plan termination be delegated to the JWB Executive Director and that JWB staff are authorized and instructed to execute all documents that are required and to provide notices to employees to effectuate the termination of the plan.

Mr. Mikurak asked how long does the audit process go and does it continue after the plan is terminated?

Mrs. Carro said the audit process stops when the plan is terminated.

Mr. Neri asked what the cost was.

Mrs. Carro: $26,268 to date. There is still the audit which is $7,500 and any other fees for legal representation and that would depend on the number of hours.

Mr. Mikurak asked Attorney Myers if she knew what that would be.

Attorney Myers responded that it is hard to predict. When the IRS receives the submission, they may have questions and ask for tweaks to what has been proposed. The cost could be only $2,000 or $3,000, but if the IRS comes back it could be more than that.

Mr. Neri asked when the 401(k) dissolves what kind of retirement plan would they have.

Mrs. Carro said they can roll their money over to an IRA. If they do not choose that, they can cash out their accounts.

Dr. Sewell asked Attorney Flynn if the vote can be a single motion or does it have to be individual motions.

Attorney Flynn: It can be made as a single motion. Move approval of all of the five items recommended in Action Item 2d.

**ACTION:** Mr. Aungst moved to approve all Action Items in 2d; seconded by Mrs. Rouson. No further discussion; motion carried.
III. ADJOURN

Dr. Sewell moved to adjourn at 9:21 AM.

Minutes Submitted by:

Brian Aungst, Jr.
Board Secretary
Board of Directors Meeting

October 8, 2014

Approval of a Contract between Pinellas Core Management Services (PCMS), Juvenile Welfare Board (JWB), and Early Learning Coalition (ELC) for the Child Care Executive Partnership

Item II.B.

Recommended Action:
1. Accept and approve a contract between PCMS and JWB for the Child Care Executive Partnership
2. Approve a contract between PCMS and Early Learning Coalition for the Child Care Executive Partnership

Issue:
FY 14/15 Budget

Program:
Early Learning Coalition Child Care Executive Partnership

Budget Impact:
$1,040,000

Background:

Within the FY 14/15 Budget, JWB has an allocation of $1,040,000 for Child Care Executive Partnership (CCEP). JWB would like to subcontract with PCMS to facilitate a contract with the Early Learning Coalition (ELC) for the Child Care Executive Partnership collaboration. This is due to the fact that PCMS, as a non-profit entity, has higher priority with the partnership program and thus increases the match amount capability for Pinellas County children.

The CCEP is a public/private partnership program created by the Florida Legislature in 1996 to help employers meet the needs of working parents. It leverages a relationship between businesses and families who want to work and succeed. The primary purpose is to expand the availability of child care options for working families by providing incentives for employers to contribute to child care for their employees' families and match public dollars available for child care. There are three tiered priority areas: corporate, non-profit and government match dollars. In the past, JWB has participated in this opportunity, resulting in doubling the number of child care slots available for 0-12 year olds with available match dollars.

ELC provides a report to PCMS for each match reimbursement request. It indicates the children who are provided childcare based on the drawn down state funds through the match funds. ELC also provides copies of the invoices that were sent to the state. In FY 13/14, 966 children have been served through July 31, 2014.

Staff is recommending the one-to-one match remain at $1.04M due to the clear opportunity to bring an additional $1.04M or a total of $2.08M into Pinellas County.

Staff Resource: Junko Brown
Courtney Barry

*The Community's Investment in Our Children*
AGREEMENT

Between

PINELLAS CORE MANAGEMENT SERVICES, INC.

and

Early Learning Coalition of Pinellas County, Inc. (OPROV177)

Child Care Executive Partnership

I. PURPOSE

Pinellas Core Management Services, Inc., hereinafter referred to as "PCMS", and Early Learning Coalition of Pinellas County, Inc. (OPROV177), hereinafter referred to as "Provider", enter into this mutual Agreement, including all attachments referred to herein, for the period commencing October 1, 2014 and extending through September 30, 2015. This Agreement does not take effect and PCMS has no responsibility for any of its obligations hereunder until this Agreement is fully and completely executed by all parties to this Agreement.

II. STAFF

Provider agrees to employ staff, at its expense, to execute services provided in accordance with this Agreement. Such individuals shall not be considered employees of PCMS, and are subject to the supervision, personnel practices and policies of the Provider. Unless otherwise approved by PCMS, all staff shall meet qualifications as stated in the approved job descriptions on file with Provider.

III. SERVICES

Provider agrees to deliver services as in service areas stated in Attachment 2, and pursuant to the General Conditions listed in Attachment 1, and any special conditions as stated in Section I, subsection VIII of this Agreement.

IV. FUNDS

The program budget for both PCMS and other funds (if any) for accomplishing the above stated services shall be as set forth in Attachment 4. PCMS agrees to reimburse up to $1,040,000 for the Child Care Executive Partnership (CCEP) Match for services rendered pursuant to this Agreement.

V. METHOD OF PAYMENT

1. PCMS issues reimbursements in accordance with the schedule listed on Attachment 4 (or on the preceding working day in case of a holiday). The Provider shall select to submit a request for payment either every other week or once a month. Reimbursement Requests shall be submitted timely and only for amounts that should properly be reimbursed per this Agreement within reasonably needed amounts based on the budget and other funding sources. Request for payment must be accompanied by the appropriate documentation as prescribed by PCMS.
2. Requests for advance funds may be made, consistent with PCMS policy.
VI. TERMINATION

1. It is the intent of the PCMS to assure a consistent and orderly delivery of children's services. It is the further intent of PCMS to terminate Agreements in those situations where such action is essential to protection of its interests and the interests of children, as determined solely by PCMS.

2. In the event funds to finance this Agreement become unavailable, PCMS may terminate the Agreement upon no less than twenty-four (24) hours' notice in writing to the Provider. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery.

3. PCMS shall endeavor, whenever possible and consistent with its legal obligations and principles of prudent management to provide thirty (30) days' notice for termination for lack of funds. PCMS shall be the final authority as to the availability of funds and extension of notice beyond the minimum time herein stated.

4. In addition to the rights as set forth in paragraph VI. 2 above, this Agreement may be terminated by PCMS for any reason whatsoever upon twenty-four (24) hours written notice. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery.

5. Provider will only be compensated for services performed prior to the termination date. Provider may only terminate this Agreement upon thirty (30) days written notice to PCMS delivered in person, by facsimile or by US mail, return receipt requested.

6. The above provisions shall not limit PCMS's right to remedies at law or to damages.

VII. COMMENCEMENT OF PAYMENT

Unless specifically authorized by PCMS, payment for services rendered under this Agreement shall not commence prior to the effective date of this Agreement.

VIII. SPECIAL CONDITIONS

The following condition(s) applies to the following program(s):
--- Child Care Executive Partnership

Reimbursement for subsidies for child care slots with contracted child care providers shall be based on the payment rates set by the Provider and approved by the Florida Office of Early Learning. Refer to Attachment 6 (ELC's Form AWI-EL 34).

The following condition(s) applies to the following Agency (OPROV177):
--- Early Learning Coalition

PCMS funding is contingent upon ELC uploading child care demographic and service data from their EFS system to PCMS via the JWB data collection system. The data shall adhere to JWB's Data Business Rules and Data Warehouse Upload Guidelines. Files containing this data shall be uploaded to PCMS's SharePoint site by the 20th of each month for the previous month's data. ELC shall use JWB's data system for reimbursements.

Provider shall submit their audit and management letter within nine (9) months of the end of their fiscal year. General Condition 3 requirement is waived.

The Provider shall provide PCMS with monthly written updates which include profits and loss of Provider and denote all sources of revenue for Provider and funding status. Written updates shall include projections of deficit, surplus and lapse from any funding source including an explanation of the reason for possible lapse, the
dollar amount of the possible lapse, the funding source from which the lapse may occur and a plan to prevent the lapse from occurring. Updates shall also include management of the ELC waitlist and utilization of child care slots by priority level and billing group.

Provider will meet with PCMS staff as requested and provide any and all requested documentation to PCMS.

School Readiness-Contracted Children’s Centers, Family Child Care Homes and facilities are required to maintain current written School Readiness Agreements with the Provider throughout the term of this Agreement. If the Statewide School Readiness Provider Agreement is suspended or terminated at any time, the Provider must, within twenty-four (24) hours, notify JWB and PCMS in writing.

Exception to final reimbursement date requirement (See Attachment 4). Provider shall submit their final request for reimbursement no later than 45 calendar days after September 30, 2015.
IX. SIGNATURES

Chairperson
Pinellas Core Management Services, Inc.

Maria Edmonds

Date

Chief Executive Officer
Early Learning Coalition of Pinellas County, Inc.

Lindsay Carson

Date

9/29/14
Attachment 1

General Conditions of the Agreement

1. Agreement Revisions

This Agreement, and its attachments constitute the contractual relationship between the Provider and PCMS. If there is any discrepancy between program-related documents, this agreement preempts all other documents. No amendments to this Agreement or its attachments may be made without the prior written approval of PCMS and Provider, except as may be provided in General Condition #4.

2. Fiscal Responsibility

a. Provider agrees to maintain books, records and documents in accordance with generally accepted accounting principles and practices which accurately and appropriately reflect all expenditures of funds listed in Attachment 3.

b. Provider agrees that all financial records and supporting documentation shall be subject at all times to inspection, review, or audit by PCMS personnel or its duly authorized agent.

c. Provider agrees to maintain and file with PCMS in a timely fashion reports related to services provided under this Agreement.

d. Provider agrees to retain all financial records, supporting documentation, statistical records, and any other documents pertinent to this Agreement for a period of five (5) years after termination of this Agreement. If an audit has been initiated and audit findings have not been resolved at the end of five (5) years, all records shall be retained until resolution of audit findings.

e. Payments during Disaster Recovery: PCMS agrees to support previously approved funded programs that are unable to provide normal services for a period of at least sixty (60) days after a disaster has been declared, provided the program agrees to comply with requests of PCMS, JWB and the Human Services Disaster Recovery Leadership Network. This period may be extended at the discretion of the Board upon recommendation of the Executive Director. Provider must file an insurance and FEMA claim and will reimburse PCMS for any amounts received from FEMA and insurance. The Provider must submit to PCMS a copy of the Provider's Continuity of Operations Plan (see Attachment 5 for an outline of all document submittals) within thirty (30) days of the effective date of this Agreement.

f. The Provider agrees to provide prior to their budget submission or subsequent amendment, Board meeting minutes that show explanation and approval of a compensation plan, if PCMS funds are to be utilized to pay merit increases, cost of living adjustments bonuses, incentives or retention payments of any kind, or if annualized salary or benefit changes may impact future budgets. PCMS will not reimburse more than two weeks of accrued leave for terminating employees. PCMS will not reimburse expenses not previously approved by PCMS.

3. Audit and Management Letter

The Provider agrees to submit to PCMS an independent audit of the financial statements of the entity in its entirety and any accompanying management letter(s) immediately upon receipt by the Provider's board, but within a period not to exceed one hundred and fifty (150) days of the close of the Provider's fiscal year. The audit must be performed by a firm licensed to perform audits in the State of Florida and conducted in accordance with generally accepted auditing standards and standards established by the American Institute of Certified Public Accountants.
The Provider's auditor shall not provide any non-audit service to an issuer contemporaneously with the audit, including:
(1) bookkeeping or other services related to the accounting records or financial statements of the audit client;
(2) financial information systems design and implementation; (3) appraisal or valuation services, fairness opinions, or contribution-in-kind reports; (4) actuarial services; (5) internal audit outsourcing services; (6) management functions or human resources; (7) broker or dealer, investment adviser, or investment banking services; (8) legal services and expert services unrelated to the audit. The audit will separately identify PCMS revenues, fees and donations, and expenditures by program.

The Provider is required to engage an audit firm which follows Government Audit Standards when conducting the financial audit and which shows evidence of a peer review report completed every three years.

4. Other Financial Support

- a. Provider will report within ninety (90) calendar days any major changes in non-PCMS revenue which would impact contracted service levels in PCMS funded programs during the fiscal year.
- b. PCMS funds will not be used for expenditures also funded by other sources. PCMS funds shall not be used to supplant other sources of revenue.
- c. Generally, PCMS encourages use of its funds as financial match for securing funds from other sources. However, in such instances, Provider is required to obtain prior written approval to submit an application with PCMS committed funds.
- d. Revenues earned in a PCMS funded program must remain in that program as a condition of funding.

5. Program Monitoring

Provider agrees to submit progress reports and other information in such format and at such times as may be prescribed by PCMS (including PCMS and/or JWB Databases, SharePoint and Provider specific data collection systems), and to cooperate in site visits and other on-site monitoring (including, but not limited to, access to sites, staff, fiscal and participant records, and logs and the provision of related information). Provider agrees to cooperate with Monitoring JWB Funded Program policy and procedures, which are adopted in their entirety by PCMS unless otherwise noted by special condition. Provider agrees to provide PCMS representatives access, without presence of the Provider supervisor, to staff or program participants during any monitoring with or without advance notice. Programs charging a fee for services supported by PCMS funding must forward a copy of the fee schedule to PCMS. Lead agencies are responsible for monitoring subcontracts funded by PCMS unless otherwise specified in a Special Condition of this Agreement. Governmental entities are exempt from fiscal and personnel file review.

Program staff will adhere to JWB's Data Business Rules and Fiscal Guidelines for Funded Programs, which are adopted in their entirety by PCMS unless otherwise noted by special condition, and all staff who have any responsibility (supervisory or direct) for data entry will be trained within thirty (30) calendar days of hire. The Provider is responsible for maintaining written policies and procedures for providing data to PCMS in a timely manner. The Provider is responsible for reviewing PCMS/JWB Database(s) and PCMS/JWB SharePoint User Access to ensure that all users are active employees with access to appropriate data systems and modules. The Provider will notify the support@mosaic-network.com for GEMS support and help@JWBpinellas.org for SharePoint support. Provider shall notify PCMS within two (2) business days whenever a Provider staff person's access must be inactivated due to the reasons outlined in JWB's Data Business Rules. The Provider is responsible for implementing appropriate procedures into their data policies to protect data and prevent accidental or malicious disclosure of participant information. The Provider is responsible for maintaining fiscal workflow approval prior to creation of a program budget.

Agency: Early Learning Coalition of Pinellas County (OPROV177) 08/29/2014 01:52:20 PM
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6. Board Members, Meetings, and Financial Review

Within thirty (30) calendar days of approval or a change of Board composition, Provider will submit to PCMS an updated list of Board Members. Submission of Provider policies and procedures regarding Board review of Provider finances will be required within thirty (30) calendar days of this Agreement and upon revision and approval by the Provider’s Board. Board training by an external trainer is required prior to issuance of a funding contract or by August 1st of the current fiscal year, whichever occurs first. Training must consist of the following topics: non-profit governance, fiduciary risks, and liabilities. Documentation of this training shall include an outline of topics covered, the Board members in attendance and who provided the training. Providers who are governmental entities, higher education institutions, and hospitals are exempt from this policy.

7. Nondiscrimination

Programs receiving funding from PCMS shall not discriminate against an employee, volunteer, or participant of the Provider on the basis of race, color, gender, religion, national origin, citizenship, disability, marital status, age, veteran status, sexual orientation or any other legally protected category except that programs may target services for specific participant groups as defined in the application. Additionally, agencies receiving funds shall demonstrate the standards, policies, and practices necessary to render services in a manner that respects the worth of the individual and protects and preserves the dignity of people of diverse cultures, classes, races, religions, and ethnic backgrounds.

8. Publicizing of PCMS Support — Endorsements

Requests for endorsements that require a commitment of PCMS resources will be submitted to the PCMS Board for its consideration. However, endorsements, which do not require PCMS resources, may be given to those Providers which support the focus and priorities of the PCMS Board, at the discretion of the PCMS Chairperson. JWB’s logo must be present on the following Provider materials as an acknowledgement of support of PCMS made possible by JWB funding:

- Annual Report
- Program Brochures
- Stationery

JWB’s logo may not be used on any other publications requiring PCMS resources without PCMS Board approval. However, if a publication does not require a monetary commitment or indicate sponsorship, use of the JWB logo may be authorized at the sole discretion of the PCMS Chairperson.

9. Publications

Provider agrees to supply PCMS, without charge, up to three (3) copies of any publication developed in connection with implementation of programs addressed by this Agreement. Such publications will state that the program is supported by PCMS through funding by JWB. Provider agrees that PCMS and JWB will have unlimited use of copyrighted materials developed under this Agreement.

10. Assignments and Subcontracts

Provider shall not assign the responsibility of this Agreement to another party nor subcontract for any of the work contemplated under this Agreement, unless so specified in Attachment 3, without prior written approval of PCMS. No such approval by PCMS of any assignment or subcontract shall be deemed in any event or in any
manner to provide for the incurrence of any obligation by PCMS in addition to the total dollar amount stated in this Agreement. All such assignments or subcontracts shall be subject to the conditions of this Agreement and to any conditions of approval that PCMS or JWB shall deem necessary.

11. Confidential Information

Provider must follow all laws regarding confidentiality of information including, but not limited to, HIPAA. Provider shall not use or disclose any information which specifically identifies a recipient of services under this Agreement, and shall adopt appropriate procedures for employees' handling of confidential data with the following exceptions: a) such information may be revealed as may be necessary to conform to Fiscal Responsibility and Program Monitoring requirements as stated in the General Conditions of this agreement; b) such information may be revealed as may be necessary pursuant to applicable federal, state, or local law and related regulations; and c) such information may be revealed with the written consent (authorization) of the recipient, or the recipient's responsible parent or guardian, where authorized by law. Provider is responsible to adopt appropriate policies, notifications, authorizations, and other relevant information that allows for the sharing of confidential information with PCMS.

Providers will adhere to JWB's written statement of purpose for collection of confidential data in compliance with Section 119.071(5), Florida Statutes, which is adopted in its entirety by PCMS unless otherwise noted by special condition. Provider must distribute a copy of this statement to recipients of PCMS-funded programs and services and obtain the signature of the recipient or recipient's responsible parent or guardian. A copy of this signed statement must be maintained in case files for each participant for whom confidential data is collected. This statement does not require renewal.

The Provider will also maintain in participant files a completed copy of a JWB and/or PCMS-approved form for authorizing client consent to release information for each participant receiving services, which is adopted in its entirety by PCMS unless otherwise noted by special condition. As allowed by law and Provider policy, the Provider will add PCMS to consent forms including HIPAA consent forms to facilitate data sharing and implement the Fiscal Responsibility and Program Monitoring requirements as stated in the General Conditions of this agreement and advise PCMS within two (2) business days if a participant has withdrawn consent to share data and note this withdrawal of consent in the case file. In no event should participant identifying information ever be emailed or faxed to PCMS or JWB.

In the event of an improper disclosure of participant information by Provider, Provider will inform PCMS of the improper disclosure and extent thereof within two (2) business days of becoming aware of the improper disclosure. In accordance with JWB Breach Procedures, which are adopted in their entirety by PCMS unless otherwise noted by special condition, Provider will cooperate fully with PCMS and/or and take all necessary steps to correct and remedy any damage caused by the Provider's improper disclosure and to prevent future improper disclosure. Provider will defend, indemnify and hold harmless PCMS and/or JWB from any and all damages caused by the improper disclosure of any confidential information as defined by law including, but not limited to, Protected Health Information under HIPAA and any and all costs associated withremedying the disclosure.

Likewise, in the event of an improper disclosure of Provider's participant information by PCMS and/or JWB, PCMS will inform Provider of the improper disclosure and extent thereof within two (2) business days of becoming aware of the improper disclosure. In accordance with JWB Breach Procedures, PCMS will cooperate fully with Provider and take all necessary steps to correct and remedy any damage caused by PCMS's and/or JWB's improper disclosure and to prevent future improper disclosure. PCMS and JWB will defend, indemnify and hold harmless Provider from any and all damages caused by the improper disclosure and any and all costs
associated with remediying the disclosure subject to the doctrine of sovereign immunity and limitations set forth in F.S. 768.28.

12. Return of Funds

Provider agrees to return to PCMS any overpayment due to unearned funds or funds disallowed pursuant to the terms of this Agreement that were disbursed to Provider by PCMS, and such funds shall be considered PCMS funds and shall be refunded to PCMS in accordance with its instructions. Should Provider fail to return said funds, Provider will be responsible for all costs and fees of collection incurred by PCMS, including, but not limited to attorney fees and court costs including any pre-suit collections fees and costs.

13. Special Situations and Incidents

Provider agrees to inform PCMS within one (1) business day of any circumstances or events which may reasonably be considered to jeopardize its capability to continue to meet its obligations under the terms of this Agreement. Incidents are required to be reported for situations that occur only while under the Provider's care and includes anything that may reflect negatively or critically upon PCMS and/or JWB. Certain personnel are mandated by law to report their suspicions of child abuse, neglect, or abandonment to the Florida Abuse Hotline (1-800-96-ABUSE). All concerns regarding suspected abuse, neglect, or abandonment of a child or vulnerable adult by the Provider shall first be reported to the Florida Abuse Hotline and then reported to PCMS. Incident reporting does not preclude mandated reporting requirements.

Critical Incidents are defined as follows:

Abduction - An incident in which an individual who does not have care and custody of a child has taken the child. Concerns of child abductions shall immediately be reported to the appropriate law enforcement personnel.

Abuse or Neglect - reasonable cause to suspect that a child has been harmed or is believed to be threatened with harm from a person responsible for the care of the child.

Participant Death - The death of any participant receiving PCMS services.

Media Coverage or Public Inquiry - Media coverage or public reaction that may have an impact on the Provider or PCMS's ability to protect and serve its participants, or other significant effect on the Provider or PCMS.

Participant Illness - An illness of a participant receiving services determined by a licensed health care professional to be life-threatening or the result of apparent abuse or neglect.

Participant Injury - A medical condition of a participant determined by a licensed health care professional to be life-threatening or the result of apparent abuse or neglect.

Employee Arrest - Employee conduct or activity that results in potential liability to the Provider or PCMS; death or harm to a participant; or results in a law violation, including falsification of official records. If an arrest is made for a potentially disqualifying offense under Level 2 background screening requirements, or if the arrest occurred while in the performance of an employee's official duties, the incident should be reported immediately.

Suicide Attempt - An act which clearly reflects the physical attempt by an active participant to cause his or her own death, which results in bodily injury requiring medical treatment by a licensed health care professional.
Sexual Battery - An allegation of sexual battery involving a participant or employee as evidenced by medical evidence or law enforcement involvement. Sexual battery includes participant on participant incidents, employee on participant, and participant on employee.

In addition, the Provider shall notify PCMS immediately upon knowledge of any action or incident involving Provider staff or volunteers that could potentially jeopardize the terms of this Agreement which includes misconduct, malfeasance during working hours, or any conduct that results in the arrest of a staff member or volunteer after hours.

Within one (1) business day, the Provider must submit electronically a completed Incident Report to IRreviewteam@JWBpinellas.org with full details and disposition of the incident, excluding identifying information such as name, date of birth, and address. All e-mail communications made or received by PCMS and/or JWB members or staff are considered public records and are retained and, upon request, made available to the public and media in accordance with Chapter 119, Florida Statutes.

14. Provider Staff Membership on Board

Provider agrees that Provider staff shall not serve as members of the Provider's governing board.

15. Waiver

PCMS reserves the right to waive requirements of this Agreement and General Conditions where warranted by special circumstances. Any waiver will be in writing and signed by PCMS.

16. Provider & Program Data Maintained In 2-1-1 Database

Provider agrees to maintain accurate and up-to-date Provider and program data in the 2-1-1 Tampa Bay Cares database. The Provider will review and update (as necessary) this data at least once annually. The Provider will list data for newly funded program(s) within thirty (30) calendar days of the date that PCMS funds the program. This requirement applies to all programs accepting 2-1-1 referrals.

17. Funded Provider Staff Background Checks

All program and Provider staff (including employees, independent contractors and staff of subcontractors), volunteers and those who may have access to youth participants supported through PCMS funding are required to undergo and pass a national Level 2 background check that complies with the standards set forth in F.S. 435. Those individuals must have no disqualifying offenses listed in Florida Statute 435.04 for which they have not received an exemption in accordance with Florida law. All staff and volunteers must continue to qualify to pass a Level 2 screening at all times and must notify their employer if at any time they no longer qualify to pass a Level 2 screening. Proof of Level 2 background clearance, including current executed affidavits/attestations of good moral character, must be maintained at all times in the appropriate files and the screening repeated every five (5) years or more often in accordance with law or as requested by PCMS and/or JWB. This requirement applies to employees regardless of the funder supporting the position and all volunteers who may have access to youth. A volunteer who assists on an intermittent basis for less than ten (10) hours per month does not have to be screened if a person who meets the screening requirement of this section is always present and has the volunteer within his or her line of sight. The Provider is required to clearly document which volunteers meet the criteria for a Level 2 background screening and affidavits of good moral character, and which are exempt according to the terms of this Agreement. The Provider's policy and practice for background screening must provide for adequate protection and must comply with all applicable laws and implementing regulations.

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including, but not limited to F.S. 435. Should a Provider not be statutorily authorized to receive a national Level 2 background check in accordance with F.S. 435, the Provider must still comply with the standards set forth in F.S. 435 through VECHS background screening. The Florida Department of Children and Families provides an exemption process under this statute. Neither PCMS nor JWB provide an exemption process.

18. Attendance

All Programs are required to keep attendance records. Attendance may be tracked in the PCMS Database or other approved data system.

19. Link to JWB’s Websites

Providers with a Provider website will include links on their website to the JWB website (www.JWBpinellas.org) and include the JWB and PCMS logo.

20. Drug-Free Workplace

As applicable, the Provider will comply with the Drug-Free Workplace Act, Section 440.101, Florida Statutes.

21. Public Entity Crimes

Per Section 287.133, Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with a public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of thirty six (36) months from the date of being placed on the convicted vendor list.

22. PCMS Policies and Procedures

Provider agrees to follow all JWB policies and procedures, which are adopted in their entirety by PCMS unless otherwise noted by special condition, which can be located on the JWB website at www.JWBpinellas.org/ and which are incorporated into this Agreement in their entirety. Said policies include, but are not limited to, all Board policies, funding policies, Fiscal Guidelines for Funded Programs, JWB Breach Procedures, research policies, security policies, JWB Data Business Rules and policies that may be promulgated by PCMS and/or JWB within its sole discretion from time to time. PCMS reserves the right to change its adoption of these policies from time to time within its sole discretion. PCMS will provide a minimum of ten (10) business days' notice to the Provider and it is the responsibility of the Provider to be in compliance with all policies and procedures at all times.

Provider is encouraged to provide certification of current accreditation by a recognized national accrediting body appropriate to the programming funded by PCMS.

Regardless of accreditation, the Provider must meet the highest professional standards established through its specific field.
23. Insurance, Public Liability, Bodily Injury, and Property Damage

The Provider will procure, pay for, and maintain, throughout the period of this Agreement, on behalf of the Provider and PCMS, the following MINIMUM limits of insurance coverage with responsible companies, eligible to do business in the State of Florida, which maintain a rating of A-IX or higher with AM Best.

**Commercial General Liability**
- Each occurrence: $1,000,000
- Personal Injury: $1,000,000
- General Aggregate: $1,000,000
- Property Damage: $1,000,000
- Products & Completed Operations: $1,000,000
- Fire Legal Liability: $50,000

**Professional Liability**
- Each occurrence: $1,000,000

**Sexual Abuse and Molestation:**
- Each occurrence: $1,000,000

**Automobile (to include owned, hired and non-owned autos):**
- Bodily Injury and Property damage: $500,000

**Directors and Officers Liability**
- with Employment Practices Liability Insurance: $1,000,000

Recommended, but not presently required coverage:
- Cyber Liability: $1,000,000

PCMS must be listed as an additional insured for the operations of the Provider on all coverage except Directors and Officers Liability. The Provider will submit to PCMS a certificate of insurance which describes the insurance maintained by the Provider. Provider will give PCMS written notice within three (3) business days of it becoming aware that any of its insurance coverage will be cancelled, decreased or changed in any way.

24. Indemnification

The Provider will defend, indemnify, and hold harmless PCMS, its agents, and employees and JWB, its agents and employees, from and against any and all liabilities, claims, judgments, or actions including court costs and attorney's fees that may hereafter at any time be made or brought by any person or entity on account of any claim including but not limited to, personal injury, property damage, loss of monies, civil rights violation, or discrimination allegedly caused in whole or part by any act or omission, including but not limited to, breach of contract, negligent act, wrongful act, intentional act, omission, and any acts of fraud or defalcation, of the Provider, its agents, employees, or subcontractors, during performance under this Agreement. In no event will the Provider be liable for or have any obligation to defend PCMS and/or JWB against such liability, claims, judgments, or actions, including costs and attorney's fees, arising out of the sole negligent acts of PCMS and/or JWB.
Attachment 2

Geographical Service Area

The geographical service area for this agreement is as follows:

<table>
<thead>
<tr>
<th>Program Name</th>
<th>Service Will be Provided Countywide</th>
<th>Services will be provided less than countywide. Services will be provided in the following zip codes or the following geographical areas (list all zip codes of the target area or describe the geographical area)</th>
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<tr>
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Attachment 3: BUDGET(S)

The Provider will deliver services according to the budget(s) following this page.

Revised budgets should be submitted by the Provider in accordance with JWB policies and procedures, which are adopted in their entirety by PCMS unless otherwise noted by special condition.

Provider may make budget amendments during the fiscal year in accordance with JWB forms and procedures as delineated in the Fiscal Guidelines for Funded Programs found on the JWB website at www.JWBpinellas.org, which are adopted in their entirety by PCMS unless otherwise noted by special condition.

For all amendments, the following guidelines apply:

A. Funded programs shall make adjustments in accordance with forms and procedures as established by PCMS and/or JWB staff.
B. Equipment purchased will be considered the inventory of the Provider. Equipment purchased will be accounted for and controlled by the Provider. Inventory reports shall be made available to PCMS upon request. PCMS may physically inspect equipment at their discretion. Once equipment is fully depreciated it becomes the property of the Provider. PCMS will accept the depreciation schedule of the Provider's auditor.
C. Any adjustments made by funded agencies which are not in accordance with JWB policy, which is adopted in its entirety by PCMS unless otherwise noted by special condition, shall be subject to reimbursement of PCMS at the discretion of PCMS.

No adjustment may be made after the budget amendment closing date.
# Form 1

## Child Care Executive Partnership (CCEP)

### Current & Proposed Operating Budget

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<td>Capital</td>
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Agency: Early Learning Coalition of Pinellas County (OPROV177)
<table>
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<th>Current Fiscal Year</th>
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<th>Difference from Prior Year (%)</th>
<th>Prior Fiscal Year</th>
<th>Current Fiscal Year</th>
<th>Difference from Prior Year ($)</th>
<th>Difference from Prior Year (%)</th>
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<tr>
<td>Unit Costs (New System Units)</td>
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<td>$0</td>
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</tr>
<tr>
<td>Health Assessment/Screening Units</td>
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<td>$0</td>
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<td>Out of School Time (OST)</td>
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<td>Support Group Units</td>
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<tr>
<td>Case Consultation/Clinical Supervision</td>
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<td>$0</td>
<td>$0</td>
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<td>$0</td>
</tr>
<tr>
<td>Subtotal Unit of Costs</td>
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<td>$0</td>
<td>$0</td>
<td>--</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>--</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td></td>
<td><strong>$2,820,000</strong></td>
<td><strong>$2,237,552</strong></td>
<td><strong>-$582,448</strong></td>
<td><strong>-20%</strong></td>
<td><strong>$1,400,000</strong></td>
<td><strong>$1,040,000</strong></td>
<td><strong>-$360,000</strong></td>
<td><strong>-25.71%</strong></td>
<td><strong>$2,237,552</strong></td>
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## Form 2
### Child Care Executive Partnership
#### Salary and Fringe Preparation
##### FY 2014-2015

<table>
<thead>
<tr>
<th>Position</th>
<th>Staff</th>
<th>FTE</th>
<th>Salaries</th>
<th>FICA</th>
<th>Retirement</th>
<th>Group Insurance</th>
<th>Workers Comp</th>
<th>Unemployment Comp</th>
<th>Total Salary &amp; Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligibility Specialist</td>
<td>CALDERON, HEIDY</td>
<td>1.00</td>
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<td>-</td>
<td>395</td>
<td>297</td>
<td>920</td>
<td>42</td>
<td>4,620</td>
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<td>CHAMPLIN, HEATHER</td>
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<td>-</td>
<td>334</td>
<td>251</td>
<td>777</td>
<td>35</td>
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<td>1,293</td>
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<td>2,966</td>
<td>-</td>
<td>395</td>
<td>297</td>
<td>920</td>
<td>42</td>
<td>4,620</td>
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<td>-</td>
<td>395</td>
<td>297</td>
<td>920</td>
<td>42</td>
<td>4,620</td>
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<td>395</td>
<td>297</td>
<td>920</td>
<td>42</td>
<td>4,620</td>
</tr>
<tr>
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<td>1.00</td>
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<td>-</td>
<td>395</td>
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<td>297</td>
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<tr>
<td>------------------------</td>
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<tr>
<td>Reimbursement Specialist</td>
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<td>297</td>
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<td>TOTAL</td>
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<td></td>
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<td>43,496</td>
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# Form 3
## Child Care Executive Partnership (CCEP) Operational Narratives

<table>
<thead>
<tr>
<th>Category</th>
<th>Subcategory</th>
<th>Line Items</th>
<th>Amount</th>
<th>Narrative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Services</td>
<td>Other Services</td>
<td>Other Contractual Services</td>
<td>$2,140,000</td>
<td>Up to $2,140,000 in Professional Services/Other Contractual Services for Child Care Scholarships to contracted School Readiness child care providers.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$1,040,000: PCMS will provide up to this allocation for youth whose household income is less than 200% of the Federal Poverty Level guidelines and are between the ages of birth and twelve (12) years of age.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$25,000: R'Club will provide up to this allocation as an employee benefit for their low income employees whose household income is less than 200% of the Federal Poverty Level guidelines and are between the ages of birth and twelve (12) years of age.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$5,000: YMCA will provide up to this allocation as an employee benefit for their low income employees whose household income is less than 200% of the Federal Poverty Level guidelines and are between the ages of birth and twelve (12) years of age.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$1,070,000: The Florida Office of Early Learning will match contributed funds from PCMS, R'Club, and YMCA of the Suncoast on a dollar per dollar basis.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>The rates paid for child care to School Readiness-contracted child care providers are determined by the Early Learning Coalition of Pinellas County and approved by the FOEL.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>See Attachment AWI-EL 34: Payment Rate Schedule</td>
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Agency: Early Learning Coalition of Pinellas County (OPROV177)
<table>
<thead>
<tr>
<th>Category</th>
<th>Subcategory</th>
<th>Line Items</th>
<th>Amount</th>
<th>Narrative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Services</td>
<td>Other Services</td>
<td>Information Technology</td>
<td>$1,899</td>
<td>9% of ELC’s School Readiness budget for IT is allocated to CCEP. This is for outsourced IT services and third party software development. This is calculated at 9% of $21,100 of the SR budget.</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td></td>
<td></td>
<td>$360</td>
<td>9% of ELC’s School Readiness for repairs &amp; maintenance is allocated to CCEP. This is for payments for repairs and minor alterations to the buildings, equipment, and maintenance on service agreement. This is calculated at 9% of $4,000, the SR budget.</td>
</tr>
<tr>
<td>Utilities</td>
<td>Communications</td>
<td>Communications</td>
<td>$840</td>
<td>9% of ELC’s School Readiness budget for communication is allocated to CCEP. This is for payments for telephone and internet services. This is calculated at 9% of $9,337 of the SR budget.</td>
</tr>
<tr>
<td>Operating Expense</td>
<td>Freight &amp; Postage</td>
<td>Freight &amp; Postage</td>
<td>$5,071</td>
<td>9% of ELC’s School Readiness budget for postage is allocated to CCEP. This is for postage (client and provider correspondence) payment, overnight and next day delivery, P.O box, and freight. This is calculated at 9% of $56,349 of the SR budget.</td>
</tr>
<tr>
<td></td>
<td>Printing &amp; Binding</td>
<td>Printing &amp; Reproduction</td>
<td>$2,871</td>
<td>9% of ELC’s School Readiness of printing &amp; reproduction is allocated to CCEP. This is for the reproduction of training materials for staff, parent handbooks, special envelopes with information printed for child care providers and families. This is calculated at 9% of $31,900 of the SR budget.</td>
</tr>
<tr>
<td></td>
<td>Office &amp; Operating Supplies</td>
<td>Office Supplies and Non-capitalized Operating Supplies</td>
<td>$1,332</td>
<td>9% of ELC’s School Readiness budget for this line item is allocated to CCEP. This includes stationery, envelopes, paper, pencils, calculators, toner, notebooks, calendars, file folders, desks, bookcases, filling cabinets. It also includes replacement of keyboards, mouse, and other computer related peripherals hardware that are not capitalized. This is calculated at 9% of $13,800 of the SR budget.</td>
</tr>
<tr>
<td>Travel/ Conference</td>
<td>Conference</td>
<td>Conference</td>
<td>$837</td>
<td>9% of ELC’s School Readiness budget for this line item is allocated to CCEP. This is for payments for fees for employees to attend conferences, trainings, and webinars. This is calculated at 9% of $9,300 of the SR budget.</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>Other/ Miscellaneous</td>
<td>Occupancy Expenses</td>
<td>$16,425</td>
<td>9% of ELC’s School Readiness budget is allocated to Occupancy for CCEP. This is payment for rent, utilities, storage, cleaning, and pest control services. This is calculated at 9% of $182,300 of the SR budget.</td>
</tr>
<tr>
<td>Capital</td>
<td>Machinery and Equipment</td>
<td>Equipment &gt; $1000</td>
<td>$180</td>
<td>9% of the costs in this line item benefits the CCEP program. School Readiness funding source is charged with those costs.</td>
</tr>
<tr>
<td>Total Operating Cost</td>
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<td></td>
<td>$2,169,815</td>
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</table>
### Form 4

**Child Care Executive Partnership (CCEP)**

**Other Program Funding**

<table>
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<tr>
<th>Funder Type/Funder</th>
<th>FY 2013-2014 Total</th>
<th>FY 2014-2015 Total</th>
<th>% Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>State – Florida Office of Early Learning (FOEL)/CCEP</td>
<td>$1,410,000</td>
<td>$1,070,000</td>
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</tr>
<tr>
<td>R'Club - CCEP Match</td>
<td>$0</td>
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<td>100%</td>
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<tr>
<td>Coordinated Child Care - CCEP Match</td>
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<td>-100%</td>
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<tr>
<td>YMCA of the Suncoast - CCEP Match</td>
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<td>$5,000</td>
<td>100%</td>
</tr>
<tr>
<td>School Readiness/FOEL - Early Learning Coalition</td>
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<td>100%</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$1,420,000</strong></td>
<td><strong>$1,197,552</strong></td>
<td><strong>-15.67%</strong></td>
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#### Total Budget Summary

<p>| | |</p>
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<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Total PCMS Allocations</td>
<td>$1,040,000</td>
</tr>
<tr>
<td>Total Other Funding</td>
<td>$1,197,552</td>
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<tr>
<td>Total Program Funding</td>
<td>$2,237,552</td>
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<td>Total Program Budget</td>
<td>$2,237,552</td>
</tr>
<tr>
<td>Difference</td>
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</tbody>
</table>
# Form 5

## Child Care Executive Partnership (CCEP)

### Other Program Funding Narrative

<table>
<thead>
<tr>
<th>Funding Amount</th>
<th>Other Funding Source</th>
<th>Narrative</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,070,000</td>
<td>Child Care Executive Partnership match</td>
<td>The Florida Office of Early Learning will match contributed funds from PCMS, R'Club and YMCA of the Suncoast on a dollar per dollar basis.</td>
</tr>
<tr>
<td>$30,000</td>
<td>Local contributions- 501(c)(3)</td>
<td>R’Club Child Care, Inc. and YMCA of the Suncoast, Inc. contribute to receive matched funds through CCEP.</td>
</tr>
</tbody>
</table>
| $97,533        | School Readiness/FOEL- Early Learning Coalition of Pinellas, Inc. | ELC does not charge administrative and support costs to CCEP match dollars. The Coalition charges these costs to the overall School Readiness budget managed by ELC and allocated by the FOEL. $97,533 of the CCEP costs are charged to the SR program to cover the following:  
1. Eligibility Determination to qualify participants for CCEP scholarships  
2. Provider reimbursement; processing attendance sheets, monitoring of the attendance sheets, and provider payment calculations. |

Agency: Early Learning Coalition of Pinellas County (OPROV177)  
08/29/2014 01:52:20 PM  
Page 23 of 27
END OF PROGRAM BUDGET FOR
Child Care Executive Partnership (CCEP)
## Attachment 4

### PCMS Reimbursement Schedule

<table>
<thead>
<tr>
<th>Pay#</th>
<th>Submission Due Date</th>
<th>Reimbursement Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10-03-14</td>
<td>10-10-14</td>
</tr>
<tr>
<td>2</td>
<td>10-17-14</td>
<td>10-24-14</td>
</tr>
<tr>
<td>3</td>
<td>10-31-14</td>
<td>11-07-14</td>
</tr>
<tr>
<td>4</td>
<td>11-14-14</td>
<td>11-21-14</td>
</tr>
<tr>
<td>5</td>
<td>11-28-14</td>
<td>12-05-14</td>
</tr>
<tr>
<td>6</td>
<td>12-12-14</td>
<td>12-19-14</td>
</tr>
<tr>
<td>7</td>
<td>12-26-14</td>
<td>01-02-15</td>
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<td>8</td>
<td>01-09-15</td>
<td>01-16-15</td>
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<tr>
<td>9</td>
<td>01-23-15</td>
<td>01-30-15</td>
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<td>10</td>
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<td>12</td>
<td>03-06-15</td>
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<td>13</td>
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<td>03-27-15</td>
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<tr>
<td>14</td>
<td>04-03-15</td>
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<td>15</td>
<td>04-17-15</td>
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<tr>
<td>16</td>
<td>05-01-15</td>
<td>05-08-15</td>
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<tr>
<td>17</td>
<td>05-15-15</td>
<td>05-22-15</td>
</tr>
<tr>
<td>18</td>
<td>05-29-15</td>
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<td>19</td>
<td>06-12-15</td>
<td>06-19-15</td>
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<td>20</td>
<td>06-26-15</td>
<td>07-03-15</td>
</tr>
<tr>
<td>21</td>
<td>07-10-15</td>
<td>07-17-15</td>
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<td>22</td>
<td>07-24-15</td>
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<td>24</td>
<td>08-21-15</td>
<td>08-28-15</td>
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<td>25</td>
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<td>09-11-15</td>
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<td>26</td>
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<td>27</td>
<td>10-02-15</td>
<td>10-09-15</td>
</tr>
<tr>
<td>28</td>
<td>10-16-15*</td>
<td>10-23-15*</td>
</tr>
</tbody>
</table>

*Refer to Special Condition*
## Document Submittal Chart

<table>
<thead>
<tr>
<th>Provider Document</th>
<th>Time Frame</th>
<th>Submit To</th>
</tr>
</thead>
<tbody>
<tr>
<td>COOP</td>
<td>Within thirty (30) days of effective date of agreement</td>
<td>Agency Specific Share Point Site</td>
</tr>
<tr>
<td>Most Recent Audit</td>
<td>Immediately upon receipt by the Provider's Board or not to exceed 150 days of the close of the Provider's fiscal year</td>
<td>Agency Specific Share Point Site</td>
</tr>
<tr>
<td>Board Member List</td>
<td>Within thirty (30) calendar days of approval or a change of Board composition</td>
<td>Agency Specific Share Point Site</td>
</tr>
<tr>
<td>Policy and procedure regarding Board review of Provider finances</td>
<td>Within thirty (30) calendar days of effective date of agreement and upon revision and approval by the Provider's board</td>
<td>Agency Specific Share Point Site</td>
</tr>
<tr>
<td>Board Approved Merit Compensation Plan (Board minutes showing approval)</td>
<td>If applicable, then prior to budget submission or subsequent amendment</td>
<td>Agency Specific Share Point Site</td>
</tr>
<tr>
<td>Board Training (Outline of topics, members in attendance and who provided training)</td>
<td>Prior to issuance of subsequent year's contract or August 1st of current fiscal year, whichever occurs first</td>
<td>Agency Specific Share Point Site</td>
</tr>
<tr>
<td>Incident Reports</td>
<td>Within one (1) business day of occurrence</td>
<td><a href="mailto:IReviewteam@JWBPinellas.org">IReviewteam@JWBPinellas.org</a></td>
</tr>
<tr>
<td>Liability Insurance Documentation</td>
<td>Throughout the period of the agreement.</td>
<td>Agency Specific Share Point Site</td>
</tr>
<tr>
<td>User Access</td>
<td>Notify within two (2) business days when a staff person's access must be inactivated</td>
<td><a href="mailto:support@mosaic-network.com">support@mosaic-network.com</a></td>
</tr>
</tbody>
</table>
### EARLY LEARNING COALITION OF PINELLS COUNTY
Serving the county of Pinellas

#### PAYMENT-RATE SCHEDULE (Effective October 1, 2012)

#### Full-Time Rates

<table>
<thead>
<tr>
<th>Care Level</th>
<th>Licensed or Exempt Providers</th>
<th>Gold Seal</th>
<th>Licensed Homes</th>
<th>Registered Homes</th>
<th>Informal Providers</th>
<th>Licensed Before or After School</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infant (0-12 Mo.)</td>
<td>$35.02</td>
<td>$175.10</td>
<td>$42.02</td>
<td>$210.12</td>
<td>$25.46</td>
<td>$127.31</td>
</tr>
<tr>
<td>Toddler: (13-23 Mo.)</td>
<td>$30.57</td>
<td>$152.85</td>
<td>$36.69</td>
<td>$183.44</td>
<td>$24.57</td>
<td>$122.83</td>
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<tr>
<td></td>
<td>$22.96</td>
<td>$113.30</td>
<td>$27.19</td>
<td>$135.96</td>
<td>$23.77</td>
<td>$118.86</td>
</tr>
<tr>
<td>Preschool: (36-47 Mo.)</td>
<td>$19.81</td>
<td>$99.03</td>
<td>$23.77</td>
<td>$118.96</td>
<td>$23.77</td>
<td>$118.86</td>
</tr>
<tr>
<td>(48-59 Mo.)</td>
<td>$19.81</td>
<td>$99.03</td>
<td>$23.77</td>
<td>$118.96</td>
<td>$23.77</td>
<td>$118.86</td>
</tr>
<tr>
<td>(60-72 Mo.)</td>
<td>$19.81</td>
<td>$99.03</td>
<td>$23.77</td>
<td>$118.96</td>
<td>$23.77</td>
<td>$118.86</td>
</tr>
<tr>
<td>Special Needs</td>
<td>$16.50</td>
<td>$82.50</td>
<td>$19.60</td>
<td>$98.98</td>
<td>$21.39</td>
<td>$106.97</td>
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<td>School Age</td>
<td>Varies by provider.</td>
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<td></td>
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</tr>
<tr>
<td>VPK Wrap-Around</td>
<td>Varies by provider.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Part-Time Rates

<table>
<thead>
<tr>
<th>Care Level</th>
<th>Licensed or Exempt Providers</th>
<th>Gold Seal</th>
<th>Licensed Homes</th>
<th>Registered Homes</th>
<th>Informal Providers</th>
<th>Licensed Before or After School</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infant (0-12 Mo.)</td>
<td>$24.51</td>
<td>$122.57</td>
<td>$29.42</td>
<td>$147.06</td>
<td>$17.82</td>
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<tr>
<td>Toddler: (13-23 Mo.)</td>
<td>$21.40</td>
<td>$107.02</td>
<td>$25.88</td>
<td>$128.39</td>
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<td>$79.31</td>
<td>$19.03</td>
<td>$95.17</td>
<td>$16.64</td>
<td>$83.22</td>
</tr>
<tr>
<td>Preschool: (36-47 Mo.)</td>
<td>$13.86</td>
<td>$69.32</td>
<td>$16.83</td>
<td>$83.17</td>
<td>$16.64</td>
<td>$83.22</td>
</tr>
<tr>
<td>(48-59 Mo.)</td>
<td>$13.86</td>
<td>$69.32</td>
<td>$16.83</td>
<td>$83.17</td>
<td>$16.64</td>
<td>$83.22</td>
</tr>
<tr>
<td>(60-72 Mo.)</td>
<td>$13.86</td>
<td>$69.32</td>
<td>$16.83</td>
<td>$83.17</td>
<td>$16.64</td>
<td>$83.22</td>
</tr>
<tr>
<td>Special Needs</td>
<td>$12.38</td>
<td>$61.90</td>
<td>$14.85</td>
<td>$74.26</td>
<td>$16.50</td>
<td>$82.50</td>
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<tr>
<td>School Age</td>
<td>Varies by provider.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VPK Wrap-Around</td>
<td>Varies by provider.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Additional Information:

- **Has your coalition adopted a sibling discount rate?** Yes □ | No □
- **25% of the payment rate.**
- **Describe any additional parameters your coalition has adopted:** Part time rates for Infants, Toddlers, 2, 3, 4, and 5 year olds are at 70% of the full time rates. School age part time rates are at 75% of the full time rates. Payments rates for Informal Providers are at 60% of the Licensed Homes.
- **What is the projected number of children to be served within the fiscal year(s) this schedule covers?** 8,000
- **Pinellas County does not recognize “Registered Homes.”**
- **No special needs rate at this time.**
Accept Grant Award for Volunteer Income Tax Assistance Program (VITA)

Item II.C.

**Recommended Action:** Accept $5,000 TD Bank Charitable Foundation Grant Award

**Program:** Pinellas VITA Volunteer Income Tax Assistance

**Background:**

Volunteer Income Tax Assistance (VITA) is an IRS partnership enabling trained volunteers to complete federal tax returns for low to moderate income clients at no charge. There are 12 Pinellas VITA sites, including one at each of the eight Neighborhood Family Centers. During the 2013 tax season that ended April 15, 2014, 129 volunteers prepared and e-filed 3,746 returns bringing a total of $6,024,277 back to Pinellas County residents.

JWB contracts with United Way Suncoast to provide administration of the program. JWB contributes in-kind staff support along with multiple community partners including the Pinellas Suncoast Transit Authority (PSTA), the University of South Florida – St. Petersburg, the cities of St. Petersburg and Pinellas Park, and 2-1-1 Tampa Bay Cares, Inc.

TD Bank Charitable Foundation, that funds 501(c)(3) organizations, has awarded PCMS $5,000 for advertising the VITA service and volunteer appreciation activities. This award will be utilized along with JWB’s $48,000 IRS grant award for a total program budget of $53,000.

Staff recommends Board acceptance of the funds in the amount of $5,000 from TD Bank Charitable Foundation.

Staff Resource: Eddie Burch
In January 2014, the Board took action on the PCMS 401(k) plan that was utilized by the Neighborhood Family Centers. That action included approving applications for the IRS Voluntary Correction Program and the Department of Labor Voluntary Fiduciary Program and approving the termination of the plan.

As an update on these actions, we received and have attached the compliance statements from the Internal Revenue Service and the U.S. Department of Labor that favorably resolve each of the issues disclosed in the correction submissions. As of August 6, 2014, the termination and liquidation of the Plan has been completed with all accounts paid out to the participants.

Staff Resource: Diana Carro
Date: SEP 17 2014

Maria N. Edmonds
Pinellas Core Management Services
14155 56th Street North
Clearwater, FL 33760

Re: Compliance statement for: Pinellas Core Management Services 401(k) Plan
Control Number: 911729934
Employer Identification Number: 59-3647540
Plan No.: 001

Dear Ms. Edmonds:

Enclosed is a compliance statement that has been signed by the Internal Revenue Service (IRS). This document is the resulting agreement arising from a submission you made to the IRS’s Voluntary Correction Program. The compliance statement outlines the failures disclosed in your submission and the corrective actions that you have taken or will take to resolve those failures. By signing the compliance statement the IRS has agreed that the corrective actions and revision(s) of your administrative procedures are acceptable.

At a later date, you may be required to verify that the correction of the failures and any modification of administrative procedures (upon which your enforcement resolution is conditioned) have been timely made.

A compliance statement constitutes an enforcement resolution solely with respect to certain failures of an employee retirement plan that is intended to satisfy the requirements of the Internal Revenue Code. It does not constitute a ruling letter within the meaning of Revenue Procedure 2014-4, 2014-1 I.R.B. 125, or a determination letter within the meaning of Revenue Procedure 2014-6, 2014-1 I.R.B. 198. The compliance statement should not be construed as affecting the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974.
Copies of this compliance statement and of this letter have been sent to your authorized representative in accordance with a power of attorney on file in this office. If you have any questions, please contact Patricia Friend, ID#1000220553, by phone at (214) 413-5714 or by fax at (855) 225-1459.

Sincerely,

Yan Mak
Manager
Employee Plans Voluntary Compliance

Enclosure – Compliance Statement
cc: Carol Myers, Edward Kim
APPENDIX C-PART I
MODEL VCP SUBMISSION COMPLIANCE STATEMENT

Plan Name: Pinellas Core Management Services 401(k) Plan  EIN: 59-3647540  Plan #: 001
(Include the plan name, Applicant's EIN, and plan number on each page of the compliance statement, including attachments.)

SECTION I. PLAN INFORMATION

1. APPLICANT'S NAME: Pinellas Core Management Services

2. APPLICANT'S EIN: 59-3647540

3. PLAN NO.: 001
   (do not use Social Security Number)

4. PLAN NAME: Pinellas Core Management Services 401(k) Plan

SECTION II. APPLICANT'S DESCRIPTION OF FAILURES

Attach additional pages, as needed. Label attachment "SECTION II. APPLICANT'S DESCRIPTION OF FAILURES." List and number each failure separately. If using the Appendix C, Part II Schedules, simply specify the Schedule(s) that are to be part of this compliance statement and attach them to this compliance statement.

See attachment

SECTION III. APPLICANT'S DESCRIPTION OF THE PROPOSED METHOD OF CORRECTION

Attach additional pages, as needed. Label attachment "SECTION III. APPLICANT'S DESCRIPTION OF THE PROPOSED METHOD OF CORRECTION." Describe the correction method applicable to each failure listed in Section II. If using the Appendix C, Part II Schedules, simply specify the Schedule(s) that are to be part of this compliance statement and attach them to this compliance statement.

See attachment

SECTION IV. APPLICANT'S PROPOSED PROCEDURES TO LOCATE AND NOTIFY FORMER EMPLOYEES OR BENEFICIARIES

Attach additional pages, as needed. Label attachment "SECTION IV. APPLICANT'S PROPOSED PROCEDURES TO LOCATE AND NOTIFY FORMER EMPLOYEES OR BENEFICIARIES." Describe the method(s) that will be used to locate and notify former employees and beneficiaries, or provide an affirmative statement that no former employees or beneficiaries were affected by each failure listed in Part II or will be affected by the correction methods described in Section III. See section 6.02(5) (d) of Rev. Proc. 2013-12.

See attachment
SECTION V. APPLICANT’S PROPOSED REVISION TO ADMINISTRATIVE PROCEDURES

Attach additional pages, as needed. Label attachment "SECTION V. APPLICANT’S PROPOSED REVISION TO ADMINISTRATIVE PROCEDURES." Please include an explanation of how and why the failures arose and a description of the measures that will be implemented to ensure that the same failures do not occur in the future. If using the Appendix C, Part II Schedules, simply specify the Schedule(s) that are to be part of this compliance statement and attach them to this compliance statement.

See attachment

SECTION VI. REQUESTS RELATED TO EXCISE TAXES, ADDITIONAL TAX, AND TAX REPORTING

☐ The Applicant requests that the Internal Revenue Service ("Service") not pursue the following taxes under the Internal Revenue Code ("Code") (attach supporting rationale as required by section 6.09 of Rev. Proc. 2013-12):

☐ Excise tax under Code section 4972 with respect to failure(s) #________.
☐ Excise tax under Code section 4973 with respect to failure(s) #________.
☐ Excise tax under Code section 4974 with respect to failure(s) #________.
☐ Excise tax under Code section 4979 with respect to failure(s) #________.
☐ Imposition of additional tax under Code section 72(t) with respect to failure(s) #________.

☐ The Applicant requests that the Service grant the following with respect to plan loan failures as described in section 6.07 of Rev. Proc. 2013-12:

☐ With respect to loan(s) described in failure(s) #________, that a deemed distribution corrected pursuant to this VCP submission not be required to be reported on Form 1099-R and that repayments made by such correction not result in the affected participant having additional basis in the plan for purposes of determining the tax treatment of subsequent distributions from the plan.

☐ With respect to loan(s) described in failure(s) #________, that a deemed distribution be reported on Form 1099-R with respect to affected participant(s) for the year of correction instead of the year of the failure.
SECTION VII. ENFORCEMENT RESOLUTION (to be completed by IRS only)

The Applicant will neither attempt to nor otherwise amortize, deduct, or recover from the Service any portion of the compliance fee nor receive any Federal tax benefit on account of payment of such compliance fee.

The Service will not pursue the sanction of revoking the tax-favored status of the plan under § 401(a), 403(b), 408(k), or 408(p) of the Internal Revenue Code ("Code") on account of the failure(s) described in this submission. This compliance statement considers only the acceptability of the correction method(s) and the revision(s) of administrative procedures described in the submission and does not express an opinion as to the accuracy or acceptability of any calculations or other materials submitted with the submission. The reliance provided by this compliance statement is limited to the specific failures and years specified and does not provide reliance for any other failure or year. In no event may this compliance statement be relied on for the purpose of concluding that the plan or Plan Sponsor was not a party to an abusive tax avoidance transaction. The compliance statement should not be construed as affecting the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974.

This compliance statement is conditioned on (1) there being no misstatement or omission of material facts in connection with the submission and (2) the completion of all corrections described in this compliance statement within one hundred fifty (150) days of the date of the compliance statement.

☐ The Service will treat the failure to adopt interim amendments or amendments for optional law changes, as described in section 6.05(3)(a) of Rev. Proc. 2013-12 as if they had been adopted timely for the purpose of making available the extended remedial amendment period currently set forth in Revenue Procedure 2007-44, 2007-2 C.B. 54, or its successors. However, this compliance statement does not constitute a determination as to whether any such plan amendments, as drafted, comply with the applicable changes in qualification requirements.

☐ With regard to failure #_____ relating to the 403(b) Plan failure to timely adopt a written plan, as required under the final § 403(b) regulations and Notice 2009-3, the Service will treat the written plan as if it had been adopted timely for the purpose of making available the extended remedial amendment period set forth in Announcement 2009-89. However, this compliance statement does not constitute a determination as to whether the written plan, as drafted, complies with the applicable requirements associated with § 403(b) and the final § 403(b) regulations.

☐ With regard to failure #_____ (provided that no modification has been made to either the plan document or the adoption agreement of the plan that would otherwise cause the employer to lose reliance on the plan's opinion or advisory letter), the corrective amendment will not cause the plan to lose its status as a Master or Prototype plan or Volume Submitter plan and (provided that no modification has been made that would otherwise affect the employer's eligibility for the six-year remedial amendment cycle) the employer will be allowed to remain within the six-year remedial amendment cycle described in Revenue Procedure 2007-44, 2007-2, on a continuing basis until the expiration of the next six-year remedial amendment cycle as provided in section 18.01 of Rev. Proc. 2007-44, or, if different, the deadline announced by the Service, as provided in section 18.03 of that revenue procedure. In addition, the issuance of this compliance statement constitutes a determination of the effect of the corrective plan amendment on the qualification of the plan, and a subsequent filing of a determination letter request on such amendment will
not be required until the expiration of the next six-year remedial amendment cycle.

☐ The Service will not pursue the following on account of the qualification failure(s) described in this submission:

☐ Excise tax under Code section 4972.
☐ Excise tax under Code section 4973.
☐ Excise tax under Code section 4974.
☐ Excise tax under Code section 4979.

☐ With respect to the Overpayment failures described in this submission that were corrected by removing improper distributions from the IRA(s) of the affected participant(s) and returning those distributions to the plan, the Service will not pursue ______ % of the 10% additional income tax under Code § 72(f).

☐ With respect to the loan failure(s) described in this submission:

☐ Loan(s) that are corrected in accordance with one of the methods described in section 6.07(2) or 6.07(3) of Rev. Proc. 2013-12: The Service will not require deemed distributions under Code § 72(p) to be reported on Form 1099-R with respect to the participant(s) affected by the failure(s), and repayments made pursuant to the correction of such loan(s) will not result in an affected participant having additional basis in the plan for the purpose of determining the tax treatment of subsequent distributions from the plan to such participant(s).

☐ Loan(s) that are not being corrected in accordance with one of the methods described in section 6.07(2) or 6.07(3) of Rev. Proc. 2013-12: The Service will require deemed distributions under Code § 72(p) to be reported on Form 1099-R with respect to the participant(s) affected by the failure(s). However, the plan will be permitted to report deemed distributions on Form 1099-R in the year of correction, instead of the year of the failure.

Approved: Yan Mak
Manager, Employee Plans Voluntary Compliance Tax Exempt and Government Entities Division

Date: SEP 17 2014
Section II. Applicant’s Description of Failures

Failure # 1

Plan was multiple employer plan without plan wording addressing special multiple employer plan rules of Code §413(c).

The plan was not operated in compliance with plan documents. The plan was maintained from its inception on September 15, 2008 to the present as covering employees of both the primary sponsoring employer as well as employees whose services are rendered to other employers for whom the primary sponsoring employer provides substantial funding and management services.

The primary sponsoring employer believed that the other entities were considered part of the same controlled group (within the meaning of Code §§414(b) and (c)) with the primary sponsoring employer. A recent review of the controlled group structure has determined that the other sponsoring employers are not and have not been members of the controlled group of the plan’s primary sponsor. As a result, the plan provided benefits to employees of the employers who were not members of the controlled group but the plan document did not include wording necessary for the plan to be considered a multiple employer plan under Code §413(c). The plan’s coverage of employees of unrelated employers occurred in plan years ending in 2008 through the present date in 2013.

Failure # 2:

The plan was not formally adopted by each employer whose employees participated in the plan.

As a result, the plan was not operated in compliance with plan documents when it accepted deferrals from and made employer contributions on behalf of employees rendering services to entities that had not formally adopted the plan. The participation of other employers in the plan who had not formally adopted the plan commenced in the plan year that ended 9/30/2008 and continues through this date.

Failure # 3:

Missed participants

The plan was not operated in compliance with plan documents when the plan failed to offer participation to some employees who were eligible to participate in the plan. The excluded employees were not given the opportunity to make 401(k) deferrals to the plan and / or were not given employer contributions that they were entitled to under the plan.
This problem occurred for plan years ending in 2010 through the plan year that ended in 2013 affecting the following numbers of participants each year, all of whom were non-highly compensated employees:

<table>
<thead>
<tr>
<th>Plan Year Ending</th>
<th>Number of Employees Affected</th>
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<td>9/30/2013</td>
<td>28</td>
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**Failure # 4:**

Late deposits of deferrals

The plan was not operated in compliance with Section 4.01 of the basic plan document requiring that all plan assets be timely deposited to the trust for the plan. Deferrals collected from employee paychecks during the plan year that ended 9/30/2010 and 9/30/2012 were deposited to the trust later than the date the contributions could reasonably be segregated from the Company’s assets, and later than the 15th business day of the month following the month in which the contributions would otherwise have been paid in cash to the participant.

This problem occurred for plan year ending 9/30/2010 and the plan year ending 9/30/2012. The error affected 53 deferral deductions from participant paychecks, during the month of October 2009 and January 2010. In addition, the error affected deferral deductions for one additional participant during the month of October 2011.

All of the affected participants were non-highly compensated participants in the plan.

**Section III. Applicant’s Description of the Proposed Method of Correction**

**Failure # 1:**

The employer proposes to adopt a retroactive restatement of the plan adding the necessary wording to the plan to correct the omission of multiple employer plan language from the plan. A copy of the retroactive restatement is included with this submission as Exhibit A.

**Failure # 2:**

The employer proposes to have each participating employer that currently remains a participating employer in the plan adopt the plan now with a retroactive effective date to the original date when the employees of the employer initially began participating in the plan. A copy of the proposed retroactive adoption for each participating employer is included with this submission as Exhibit B.
One participating employer in the plan, 2-1-1 Tampa Bay Cares, Inc. ("2-1-1") has stopped participating in the plan. 2-1-1 did not formally adopt the plan when its employees began participating in the plan on January 1, 2012, but the board of 2-1-1 repeatedly discussed the transition of the retirement savings for its employees from the prior 403(b) program (at Lincoln Financial) to the new 401(k) program (at Principal Financial Group). (See Exhibits L-1, L-2, L-3 and L-4). Accordingly, the employer believes it is clear that 2-1-1 intended to participate in the plan as a participating employer for its employees as of January 1, 2012 and on that basis, the employer proposes to take no further action to evidence the participating employer status of 2-1-1 in the plan at this time.

Failure #3:

The employer has calculated and deposited to the plan corrective contributions plus earnings for each participant affected by the error. Copies of the calculation spreadsheets for each year accompany this submission as Exhibit C. In addition, a copy of the June 27, 2013 transmittal letter sending the $3,467.15 corrective contribution (and earnings) to the plan’s recordkeeper is included as Exhibit D and a copy of the check deposited to the plan for $3,467.15 is included as Exhibit E. Following the June 27, 2013 deposit, the Plan’s recordkeeper double checked the eligibility determinations and found one participant (Butler) included for plan year ending 9/30/2010 who had not yet satisfied the plan’s age requirement (age 18) to be eligible for the plan for that year. As a result, the recordkeeper removed that employee from the list of corrected employees and credited back to the employer, toward future contributions or plan expenses, the correction amount that been deposited on behalf of that employee for $19.93.

For the plan year ending 9/30/2010, the plan provided for a discretionary employer contribution to all participants and the employer made a 1% of pay contribution for each participant. As a result, for the plan year ending 9/30/2010, the corrective contribution to each affected participant included a 1% employer contribution. Employer contributions were calculated counting Annual Pay which included all compensation earned by the participant during the plan year for which the contribution was made including compensation earned before the employee became eligible to participate in the plan. (See Section M and Section Q3 of the plan’s adoption agreement, included as Exhibit F. The wording of this provision remained the same from inception of the plan to the present).

For the plan year ending 9/30/2011, the plan provided for a discretionary employer contribution to each participant who was an active employee on 9/30/2011 and the employer made a 1% of pay contribution for each eligible participant. As a result, for the plan year ending 9/30/2011, the corrective contribution to each affected participant included a 1% employer contribution if the participant remained employed on 9/30/2011.

For the plan years ending 9/30/2012 and 9/30/2013, the plan continued to provide for a discretionary employer contribution but the employer did not make such discretionary employer contribution for those years. As a result, for the plan years ending 9/30/2012 and 9/30/2013, the corrective contribution to each affected participant included only missed deferral opportunity and lost earnings, but no employer contribution. The employer does not intend to make further employer contributions to the plan. As a
result, the employer will follow plan terms providing for 100% vesting to all participants as of the date of discontinuance of employer contributions, October 1, 2011. During the period from October 1, 2011 to the present, there have not been any forfeitures recorded in the plan, so no adjustments to participant accounts to reverse forfeitures will be needed.

For each affected year, the missed deferral opportunity was calculated by multiplying each affected employee’s wages (using the plan’s definition of wages for purposes of deferrals which included only the specified percentage of wages for each pay period occurring after reaching eligibility to contribute to the plan – See Section N of the plan’s adoption agreement, Exhibit G and pages 11 and 12 of the basic plan document, Exhibit H) by 50% of the plan’s ADP percentage for that year for the non-highly compensated group (since all affected employees were non-highly compensated). The lost earnings on missed deferral opportunity were calculated by first determining the loss date as the midpoint between the first pay date in the plan year that the employee would have had deferrals deposited to the plan had he/she not been inadvertently excluded and the last pay date in the plan year that the employee would have had deferrals deposited to the plan had he/she not been inadvertently excluded. The loss date was then used to calculate missed / lost earnings by use of the DOL VFCP Online Calculator.

The lost earnings on missed employer contribution was calculated by using the last day of the respective plan year as the loss date for the missed employer contribution and then calculating the missed / lost earnings by use of the DOL VFCP Online Calculator.

None of the affected participants had account balances in the plan during the period of the failure. As a result, actual earnings of the affected participant’s account could not be determined. In addition, because the plan permitted participants to direct the investment of their accounts, the plan’s rate of return as a whole was not available. The amount of missed deferral opportunity and missed employer contribution was small for each participant and the number of participants involved was a large number. As a result, in accordance with the principles of Section 6.02(5)(a) of Rev Proc 2013-12, it was determined that, although a precise calculation may have been possible to calculate, the probable difference between the earnings as determined using the DOL VFCP Online Calculator and the earnings determined using the principles of Section 3 of Appendix B of Rev Proc 2013-12 was insignificant and the administrative cost of a precise determination would significantly exceed the probable difference.

The number of participants affected for each year, all of whom were non-highly compensated employees is shown below:

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ATTACHMENT TO APPENDIX C – PART 1
MODEL VCP SUBMISSION COMPLIANCE STATEMENT

Employer’s Name: Pinellas Core Management Services
Plan Name: Pinellas Core Management Services 401(k) Plan
Employer’s EIN: 59-3647540
Plan Number: 001
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Failure # 4:

The employer has calculated and deposited to the plan corrective earnings for each participant affected by the late deposit of deferral contribution error.

For the year that ended 9/30/2012, the employer has found in a self audit that deferral contributions of $14.36 for one employee failed to be deposited for the pay period that ended 10/29/2011. The employer has calculated the lost earnings on the missed deposit of $14.36 by using the DOL VFCP Online Calculator using 10/29/2011 as the loss date and 11/22/2013 as the recovery date. Based on that calculation, the employer has deposited $15.28 ($14.36 plus $0.92) to the participant’s account on November 22, 2013.

For the plan year that ended 9/30/2010, the employer found in a self audit that 53 deferral contributions totaling $2,645.56 were deposited later than the earliest date that the amounts could reasonably have been determined, quantified, segregated and deposited. While each deferral contribution was deposited shortly after the date of the respective pay period, the timing of the deposit was not as fast as it should have been under the DOL plan assets guidelines. A copy of the spreadsheet showing the details of each late deposited deferral contribution that occurred in that plan year accompanies this submission as Exhibit I-1. To correct the late depositing error, the employer calculated lost earnings on each deferral deposit using the DOL VFCP Online Calculator using the paydate as the loss date and the actual date of deposit as the recovery date. The total earnings on the combined 53 late deposits pursuant to that calculation equaled $23.74, which the employer deposited to the plan on September 24, 2013. (See Exhibit I-2)

Accompanying this submission as Exhibits J-1 and J-2 and Exhibits K-1 and K-2 are the two transmittal letters sending the corrective earnings of $23.74 on September 24, 2013 to the plan’s recordkeeper and sending the corrective earnings of $0.92 to the plan’s recordkeeper on November 22, 2013, as well as copies of the checks deposited to the plan for $23.74 and $0.92.

The amount of each late deferral deposit was small and there were 54 separate occurrences of the error, a large number. As a result, in accordance with the principles of Section 6.02(5)(a) of Rev Proc 2013-12, it was determined that, although a precise calculation may have been possible to calculate, the probable difference between the earnings as determined using the DOL VFCP Online Calculator and the earnings determined using the principles of Section 3 of Appendix B of Rev Proc 2013-12 was insignificant and the administrative cost of a precise determination would significantly exceed the probable difference.

Section IV. Applicant’s Proposed Procedures to Locate and Notify Former Employees or Beneficiaries

Failure # 1:

The correction proposed by the plan sponsor will cause the plan document to reflect the manner in which the plan was operated. As a result, all participants will be in the same position in which each believed they were before this error was discovered. There will not be a need to contact participants.
Failure # 2:

The correction proposed by the plan sponsor will cause the plan document to reflect the manner in which the plan was operated. As a result, all participants will be in the same position in which each believed they were before this error was discovered. There will not be a need to contact participants.

Failure # 3:

The employer’s recordkeeper, Principal Financial Group, has attempted to contact each affected participants by sending benefit distribution packages to each at the last address on file for the participant. At this time all but four participants have responded.

One of the four has a balance of $0.82 which has been issued as a check to the individual. If the check is not cashed after a reasonable period of time, the employer will forfeit based on the cost of further location efforts exceeding the amount owed pursuant to Rev Proc 2013-12, Section 6.02(5)(b), which provides that if the amount of the corrective distribution due to a participant is $75 or less and the direct costs of processing and delivering the distribution to the participant would exceed the amount of the distribution, the benefit for the participant will be forfeited.

Two of the participants have not yet responded to the benefit distribution packages mailed to them. If they do not respond after a reasonable period of time, further efforts will be made to locate each. If the employer is unable to locate the participant by other reasonable measures, the employer will use a commercial locator service to attempt to locate these two lost participants.

Principal is in the process of issuing the benefit distribution package to the last of the four participants at this time. If the participant does not respond in a reasonable period of time, further efforts will be made to locate the participant. If the employer is unable to locate the participant by other reasonable measures, the employer will use a commercial locator service to attempt to locate her.

Failure # 4:

The employer’s recordkeeper, Principal Financial Group, has attempted to contact each affected participants by sending a letter to each at the last address on file for the participant. At this point in time, almost all of the affected participants have been contacted. If the employer is unable to locate a participant by reasonable measures, the employer will use a commercial locator service to attempt to locate the lost participant. However, pursuant to Rev Proc 2013-12, Section 6.02(5)(b), if the amount of the corrective distribution due to a participant is $75 or less and the direct costs of processing and delivering the distribution to the participant would exceed the amount of the distribution, the benefit for the participant will be forfeited.
Section V. Applicant’s Proposed Revision to Administrative Procedures

Failure #1:

The plan was originally written as a single employer plan because each covered employee was being paid through the payroll system of and under the EIN of the primary sponsoring employer (PCMS). PCMS is a 501(c)(3) organization providing funding and management services to neighborhood family centers and other agencies in Pinellas County Florida. Agencies using the services of PCMS received the majority of their funding from PCMS (which in turn received its funding from the Juvenile Welfare Board, a Florida governmental agency). Each agency’s budgets and financial arrangements were approved by and supervised by PCMS.

Since the plan’s original inception, the operations of PCMS have been revised and funding for the underlying agencies is now provided directly from the Juvenile Welfare Board to the agencies without going through PCMS. When the plan was first established in 2008, PCMS handled all employment functions for employees rendering services to each agency including paying the payroll of each employee under the PCMS EIN. The respective agency receiving services was then charged back the payroll expense through accounting charges for the expenses of employees rendering services to that respective agency.

On January 1, 2010, the operations of PCMS were revised moving the payroll function to a new organization whose employees are employed by the Juvenile Welfare Board. The new organization pays employees through a common payroll but uses the individual EINs of the respective agencies receiving the employee services for reporting of those payroll expenses and taxes. At that time, it became clear that the individuals rendering services to the respective agencies were employees of the respective agency, but PCMS believed that its continuing role in the operations, budgets and financial arrangements of the agencies caused it and the agencies to be considered part of the same controlled group. As a result, from inception to the present date, the plan was operated as a single employer plan without any wording applicable to multiple employer plans under Code §413(c).

The plan has never covered any highly compensated employees, so the separate testing requirement applicable to multiple employer plans that include 401(k) arrangements was never an issue. Similarly, services toward vesting and eligibility was continuously recognized without distinction as to which entity an individual worked for. As a result, in operation, there have been no violation of the Code §413(c) multiple employer plan requirements. The only problem has been that the plan did not include multiple employer plan wording required by Code §413(c).

The employer proposes to add the needed wording to the plan at this time and intends to terminate the plan once all of the issues involving the plan’s qualified status have been resolved. As a result, the employer does not anticipate that this error will be repeated.
Failure #2:

The plan was originally written as a single employer plan adopted only by the primary sponsoring employer (PCMS) because each covered employee was being paid through the payroll system of and under the EIN of PCMS. Based on this payroll arrangement, PCMS thought that it was the employer of each employee and believed it had full authority to adopt the plan to cover all of the employees on its payroll.

PCMS is a 501(c)(3) organization that provided funding and management services to neighborhood family centers and other agencies in Pinellas County, Florida under the supervision of the Juvenile Welfare Board, a Florida governmental entity. Until the reorganization of PCMS, agencies using the services of PCMS received the majority of their funding from PCMS and had their budgets and financial arrangements approved by and supervised by PCMS. When the plan was first established in 2008, PCMS handled all employment functions for employees rendering services to each agency including paying the payroll of each employee under the PCMS EIN. The respective agency receiving services was then charged back the payroll expense through accounting charges for the expenses of employees rendering services to that respective agency.

On January 1, 2010, PCMS revised its operations moving the payroll function to a new ASO organization whose employees were employed by the Juvenile Welfare Board. The new ASO organization paid employees through a common payroll but used the individual EINs of the respective agencies receiving the employee services for reporting of those payroll expenses and taxes. When the change in payroll was made, PCMS did not realize that each respective agency needed to specifically adopt the plan to continue participation of the agency’s employees in the plan. As a result, no special adoption activity occurred and participation in the plan continued to be offered to the employees of each respective agency, who were now being paid under the separate EINs of the agency to whom their services were being rendered.

As to each agency that continues to participate in the plan at this time, the employer proposes to have each respective agency adopt the plan now retroactive to the date when the agency’s employees first began participating in the plan.

One participating employer (2-1-1 Tampa Bay Cares, Inc.) began participating in the plan on January 1, 2012 and is no longer participating in the plan. The employer did not have formal adoption papers signed by 2-1-1 at the time it became a participating employer because the employer did not realize formal adoption was required. The 2-1-1 board of directors during the transition to join the plan repeatedly acknowledged in board minutes the change in retirement savings program for its employees from the prior 403(b) program (at Lincoln Financial) to the 401(k) program (at Principal Financial) (See Exhibits L-1, L-2, L-3 and L-4). As a result, it is clear that the 2-1-1 understood and intended to move its employees into the 401(k) program being administered at Principal Financial, which is this plan. The employer proposes to take no further action to document the adoption of the plan and participation in the plan by 2-1-1.

The employer has stopped accepting new employers into the plan and anticipates terminating the plan once the errors described in this submission have been fully resolved. As a result, the employer does not
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anticipate that the error of failing to document formal adoption of the plan by new participating employers will be repeated.

Failure # 3:

The plan was not offered to all employees who should have been eligible to participate in the plan because of a combination of errors. Prior to April 26, 2010, it is unknown what caused the error to occur because the persons handling the administrative functions of the plan for the employer are no longer employed by the employer. For periods occurring on and after April 26, 2010, the error occurred because the plan’s eligibility standards were amended and the employer did not understand how the amended requirements were supposed to operate.

Before April 26, 2010, the plan required an employee to be age 21 and complete 1 year of service to be eligible to participate in the plan. (See Section L of the Plan’s original adoption agreement, included as Exhibit M). For this purpose, a year of service required 1000 hours of service, resulting in the exclusion from the plan of employees who did not work sufficient hours to reach the 1000 hour requirement (generally referred to herein as “part time” employees).

Effective April 26, 2010, the plan’s eligibility requirement was changed to age 18 and 30 days of employment. (See Section K of Amendment No 1 to the Adoption Agreement adopted effective April 26, 2010, included as Exhibit N). When the change to 30 days was adopted, the employer did not understand that part time employees (who have never worked 1000 or more hours in an employment or plan year), would become eligible to participate in the plan. As a result, the employer did not change its procedure in communicating eligibility for the plan to part time employees and all part time employees continued to be excluded from the plan. Eventually, the employer became alerted to the fact that part time employees were now eligible to participate in the plan and the employer began offering the plan to all employees, including part time employees. However, when the employer made that change to its procedures it did not understand that it needed to go back and identify the part time employees who had been improperly excluded from the plan in prior periods. When the employer finally became aware of the need to make that retroactive correction, it reviewed its records and began the corrective process described in this correction submission.

The employer’s staff is now fully aware of the fact that part time employees are eligible to participate in the plan and the plan is being routinely offered to the part time employees. As a result, the employer does not expect this problem to occur again.

Failure # 4:

The employer failed to timely deposit deferral contributions to the plan for a variety of reasons depending on when the error occurred.
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The first late deposit has been identified as occurring for the October 2009 for employees of a new agency (InterCultural Advocacy Institute Hispanic Outreach Center) that began participating in the plan as of October 1, 2009. The employer is uncertain as to exactly why the delay in depositing the contributions occurred because the personnel who were responsible for depositing contributions at that time are no longer employed by the employer. However, all of the late deposited deferrals were for the new participating agency that joined the plan as of October 1, 2009. Considering the fact that the late deposits were isolated to employees of the new participating employer, it is likely that the delay was an error in transitioning and set up for the new participating employees. The plan is no longer accepting new participating employers and the intent is to terminate the plan once the corrections described in this submission have been completed. As a result, the employer does not expect there will be any further transition activities adding new employers to the plan, and as a result, deposit timing errors occurring because of those transition activities are not expected to recur.

The late deposits of employee deferrals for January 2010 is believed to have occurred in connection with the transition of payroll from PCMS to the ASO, when payroll moved from PCMS to the ASO (which wrote the payroll using the EINs of the respective agencies for whom the employees worked).

It is unknown why the error in depositing the deferral occurred for the pay period that ended 10/29/2011.

The employer’s personnel have now been alerted that all deferrals to the plan must be deposited as soon as reasonably possible on or after the payroll date for which they are deducted. In most cases, the deferrals are being forwarded to the plan when the paychecks are prepared, or, shortly in advance of actual delivery of the paychecks to employees covered by the plan. As a result, the employer does not believe this error will occur again.
U.S. Department of Labor
Employee Benefits Security Administration
61 Forsyth Street, S.W. – Suite 7B54
Atlanta, Georgia 30303
Phone: (404) 302-3900
Telefax: (404) 302-3977

SEP 03 2014
Carol Myers
Williams Parker Harrison Dietz & Getzen
200 S. Orange Avenue
Sarasota, Florida 34236

RE: VFC Application for the Pinellas Core Management Services 401(k) Plan (Plan)

Dear Ms. Myers:

The Department of Labor, Employee Benefits Security Administration (EBSA), has responsibility for administration and enforcement of Title I of the Employee Retirement Security Act of 1974, as amended (ERISA). As you are aware, EBSA has established a Voluntary Fiduciary Correction (VFC) Program to encourage the correction of breaches of fiduciary responsibility and the restoration of losses to an employee benefit plan’s participants and beneficiaries.

In accordance with the requirements of the VFC Program, the VFC Program application and supplemental documents identified the following transactions as breaches, or potential breaches, of Part 4 of Title I of ERISA. Documentation has been submitted to EBSA demonstrating that the Employer has taken the corrective action indicated.

Specifically, the application disclosed that for the pay periods ending October 1, 2009, January 15, 2010, January 29, 2010, October 29, 2011, Pinellas Core Management Services failed to remit employee contributions to the Plan in a timely manner. Upon learning of this breach, Pinellas Core Management Services remitted $23.74 and $.92 in lost earnings on September 24, 2013 and November 22, 2013, respectively. Furthermore, the company now remits employee contributions within seven (7) days of the pay date.

Because the above-described corrective action has been taken, which is consistent with the requirements of the VFC Program, EBSA will take no civil enforcement action with respect to this breach. Specifically, EBSA will not recommend that the Solicitor of Labor initiate legal action against the parties identified in the application. Further, EBSA will not impose the penalties in section 502(l) or section 502(i) of ERISA on the amount paid to the Plan pertaining to the identified transactions.

EBSA’s decision to take no further action is conditioned on the completeness and accuracy of the representations made in the referenced VFC Program application. Please note that this decision would not preclude EBSA from conducting an investigation of any potential violations of criminal law in connection with the transactions identified in the application or investigating
the transactions identified in the application with a view toward seeking appropriate relief from any other person.

Please also be advised that pursuant to section 3003 (c) of ERISA, 29 U.S.C. section 1203 (c), the Secretary of Labor is required to transmit to the Secretary of the Treasury information indicating that a prohibited transaction has occurred. Accordingly, this matter will be referred to the Internal Revenue Service.

In addition, you are cautioned that EBSA’s decision to take no further action is binding on EBSA only. Any other governmental agency, and participants and beneficiaries, remain free to take whatever action they deem necessary.

We are pleased that Pinellas Core Management Services has taken the opportunity to correct the identified transactions, and encourage the review of remaining employee benefit plans to determine if there are other violations which should be corrected.

If you have any questions about this letter, please contact Anushka Gehi of my staff, at the address listed above or at (404) 302-3909.

Sincerely,

[Signature]

JEN DEL NERO
Associate Regional Director