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**Policies and Procedures Manual**

 **(Revised 1/9/20)**

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***5.0 Appendix***

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| **Policy ID: 1.1 A** | **Title:** ***Board Membership Requirements***  |
| **Policy:** The Board shall meet all Early Childhood Iowa (ECI) State Board membership requirements. |
| **Member Requirements:** * Members of the public/citizen representative - an individual that is not an elected official or paid staff member of an agency whose services fall under the plan or purview of the community Board either directly or indirectly.
* Education, health, human services - individuals that have knowledge in these areas.
* Business - an individual representing the required perspective of business.
* Faith - an individual representing the required perspective of faith.
* Parent, guardian, grandparent - a parent or primary caregiver of a child, including grandparents or other relatives of the child, and foster parents, who are serving as the child’s primary caregiver from birth to kindergarten entry, and including a noncustodial parent who has an ongoing relationship with, and at times provides physical care for the child.
* (Optional) Elected official - a member who is elected to a public office.
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| **Procedures:*** The Board shall consist of a minimum of 10 Board members with a maximum of 17 Board members.
* Members at a miniumum will include at least one representative of the following: education, health, human services, business, faith, parent/guardian and/or grandparent and additional non-specific members of the public.
* The Board will strive to be conscientious to avoid having too many members representing one organization or a specific field of expertise.
* In addition to the membership representation requirements, the Board will seek to have gender balance on the Board, equally represent both counties and will take this factor into consideration during recruitment of new Board members.
* Vacancies in Board membership for required representation will be made within 60 days of the Board recognizing the vacancy.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 B**  | **Title:** ***Basic Board Membership Duties*** |
| **Policy:** Board members will be aware of Duty of Care, Duty of Loyalty, and Duty of Obedience.  |
| **Definitions:** The fundamental responsibility of the Board is to represent prudently the interests of the organization in directing the business and affairs of the organization within the law. |
| **Procedures:****Duty of Care*** Board Members generally must act with the care that reasonably prudent person in a similar position would use under similar circumstances. They must perform their duties in good faith and in a manner they reasonably believe to be in the best interest of the Board. Prior to making a business decision, Board Members must inform themselves of all material information reasonably available to them.
* This duty requires not only reasonable behavior with respect to matters submitted for approval, but also requires reasonable inquiry and monitoring of business affairs. Although Board Members are not insurers of the integrity of their subordinates or of general organizational performance, they are required to implement reasonable programs to promote appropriate organizational conduct and to identify improper conduct.

Duty of Loyalty* Board Members are required to refrain from engaging in personal activities, which would injure or take advantage of the organization. They are prohibited from using their position of trust and confidence to further their private interests. This duty requires an undivided and unselfish loyalty to the organization and self-interest. Examples of prohibited conduct for Board Members in this regard include:

\* May not realize secret profits or unfair gain through personal transactions with or on behalf of the organization.\* May not compete with the organization to its detriment.\* May not usurp an opportunity of the organization.\* May not realize personal gain by the use of material, non-public information.\* Should avoid even the appearance of a conflict of interest.Duty of Obedience* Board Members are required to perform their duties in accordance with applicable statutes and the terms of the Board. Examples are:

\* Carry out the purposes of the Mission of the organization\* Comply with Federal and State law\* Do required filings\* Comply with the organization’s governing documents |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 C** | **Title:** ***Board Members Roles and Responsibilities***  |
| **Policy:** Members will be aware of their role and responsibilities to the Board they serve. |
| **Procedures:** Members will be provided with a copy of this policy during their initial Board orientation and the policy will be reviewed annually.Full Board Responsibilities* Interpret the scope of responsibilities of the ECI Area as set by Iowa Legislation.
* Create and promote the organization’s identity including the development and support of the organization’s mission.
* Establish policies to support the legislative intent of Early Childhood Iowa.
* Administer funds from the state making sure that money is being spent in a responsible manner, including the approval of a budget that is fully understandable and regular review of income and expenses through acceptance of a monthly financial statement.
* Ensure that interest on earnings from the community ECI funds be used for services in the community plan.
* Award contracts and request funding proposals.
* Develop and implement the community plan with identified priorities, based on community assessments, which address human service, education and health needs to support the children and their families to reach desired results.
* Evaluate the outcome of the community plan.
* Assure wide community input as part of all procedures by forming standing committees, work groups and focus groups.
* Assign tasks to committees as appropriate.
* Ensure that the annual report is submitted each fiscal year by September 15 to the Iowa ECI Board and to local governing bodies in the ECI Area.
* Develop a community plan to support children and their families within the ECI Area.
* Assume other responsibilities established by law or administrative rule.
* Use data to make informed funding decisions.
* Make sure the organization is well managed including the authority to hire and dismiss an Area Director, ensuring that the Area Director has what she/he needs to do the job, and is supported, held accountable, and evaluated on a regular basis.
* Operate in accordance with the Board’s bylaws, policies and procedures.

Individual Board Member Responsibilities:* Attend all meetings of the Board, including assigned committees and task forces. Notify the Area Director of any absences in advance, if possible.
* Thoroughly review the agenda and all background support material and come to all meetings prepared to contribute to the discussion of issues and business to be addressed.
* Serve on at least one committee.
* Represent the Area Board in a positive and supportive manner.
* Keep the Board chairperson informed about any community concerns or issues that are relevant to this Board.
* Recognize conflicts of interest between position as a Board member and personal and professional life. If such a conflict does arise, declare that conflict before the Board and refrain from voting on matters in which a conflict exists.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 D** | **Title: *Board Membership Term Limits***  |
| **Policy:** Terms of membership on the Board shall be three years and the membership terms shall be staggered. A member can be re-elected to serve more than one term. Members can serve no more than two consecutive terms. At the completion of two full terms, Board members are ineligible to serve on the Board for twelve months.  |
| **Procedures:*** Terms of membership will be maintained and recorded by the Area Director.
* Membership roosters including terms will be shared with the Board annually prior to the end of the Fiscal Year.
* Members will be notified upon nearing the end of their term and informed of possible membership renewal options.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 E** | **Title:** ***Board Officer Terms and Election of Officers***  |
| **Policy:** Terms of officers shall commence July 1st and run through June 30th. Each term is one year. Officers may be re-elected to the same office or another office. |
| **Definitions:** Board Officers shall include Chairperson, Vice-Chairperson and Treasurer |
| **Procedures:*** An annual meeting of the Board shall be held between May 1st and June 30th. At that time the Board shall elect officers. An agenda item will reflect the need for nominations of Board Officers for the upcoming Fiscal Year. Nominations will be accepted and recorded.
* New officer terms will commence July 1st and run through June 30th.
* In the event there is a a Board officer vacancy the Board Process Committee will provide recommendations for replacements.
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| **Revised:** 12/10/15 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 F** | **Title:** ***Board Officers Roles and Responsibilities***  |
| **Policy:** Board Officers shall be elected by the Board from its membership.  |
| **Definitions:** Board Officers shall include Chairperson, Vice-Chairperson and Treasurer. |
| **Procedures:** Officers shall perform these duties as prescribed and shall assume such additional duties as may be prescribed by the Board.* **Chairperson:** Shall preside at all meetings of the Board, create the agenda for each meeting, call special meetings, oversee the operations of the Board and Boards compliance with Iowa law, execute documents on behalf of the Board when approved by the Board and appoint committee representatives.
* **Vice-Chairperson:** Shall in the absence of the Chairperson, assume the duties of the Chairperson. The Vice-Chairperson shall also assist the Chairperson win the appointing of committee representatives.
* **Treasurer:** Shall assist the board and the Area Director in the development and implementation of sound fiscal policy in accordance with rules and guidelines set forth by the State ECI Board and applicable state and federal laws.
* **Secretary:** The board does not have a Secretary. All official documents are signed by the Board Chairperson or the Chairperson’s designee.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 G** | **Title:** ***Attendance Requirements***  |
| **Policy:** Members who fail to attend three consecutive meetings may result in expulsion.  |
| **Procedures:*** Attendance records will be kept and monitored by the Area Director.
* In the event that a member is nearing a possible violation of the Board Attendance Policy, the member will be notified by the Board Chairperson of the board policy to ascertain their ability to serve their term.
* Action to expel a member may be commenced by any member of the Board at any meeting stating the reason for commencing such action and supported by one other member of the Board then in attendance.
* If the majority of the Board agrees with the decision to commence expulsion proceedings, the member will be placed on the agenda at the next regular Board meeting, or at the next special Board meeting provided that the call of the meeting includes notification that the matter of expulsion of the member is to be considered at that time.
* The Board member can choose to adhere to the Board policy, submit a letter of resignation to the Board Chairperson and/or Area Director, or appear before the Board and show cause why the member should not be expelled.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 H** | **Title:** ***Board Recruitment***  |
| **Policy:** Potential new Board members will be recruited to fill positions on the Board as needed. |
| **Procedures:*** The Board chair will appoint a Membership Committee in February to begin reviewing terms that will end in June and will propose a slate of officers for the next fiscal year.
* The Board chair should appoint a Membership Committee at any time there is a vacancy on the board that results in a required role being vacant.
* The date of the vacancy and the date it is filled should be noted in the meeting minutes.
* Board members are responsible for contacting potential new Board members for consideration and providing them with a brief explanation of Board functions.
* Board recruitment will be ongoing and a list of potential Board members will be kept on file at the Area Director’s office.
* The list will be reviewed on at needed basis by the Board and referred for an agenda item if needed.
* A potential Board member is required to submit a membership application to a Board member or the Area Director.
* The Area Director will meet with potential Board members to provide an overview of the expectations and the time commitment.
* Once an applicant indicates a desire to join the Board, the Membership committee will discuss the new potential member with the Board Chairperson to add membership approval as an agenda item at the next scheduled Board meeting.
* The Area Director will be responsible for letting a new Board member know that their application and Board membership has or has not been accepted.
* The new board member may participate in the meeting in which their application has been accepted.
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| **Revised:** 12/10/15 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 I** | **Title:** ***New Board Member Orientation***  |
| **Policy:** New Board members will be orientated to the policies, procedures, and workings of the Board. |
| **Procedures:*** The Area Director will contact the new Board member to arrange and time and place for the new Board member orientation.
* Board member orientation generally takes place prior to their first Board meeting.
* The new Board Member Orientation checklist will be used as a guide for the orientation and a packet of information will be shared as outlined on the checklist.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 J** | **Title:** ***Resignation/Removal of a Board Member***  |
| **Policy:** Any Board member shall be deemed to have submitted a resignation if written notification is provided to the Area Director or Chairperson.Any member of the Board may also be removed by a majority vote of the membership when, in its judgment, it is in the best interest of the Board. |
| **Procedures:*** If a Board member chooses to resign from the Board, they shall provide written notification to the Area Director or Chairperson.
* The resignation will then be recognized at the next regularly scheduled Board meeting noting the effective date when recognized.
* For good and sufficient reasons, including but not limited to failure to abide by all of the governing rules of the Board, a member may be expelled from Board membership.
* Action to expel a Board member may be commenced by any member of the Board at any meeting by stating the reason for commencing such action and supported on other member of the Board than in attendance.
* If the majority of the Board agrees with the decision to commence expulsion proceedings, the member will be placed on the agenda at the next regular Board meeting, or at the next special Board meeting provided that the call of the meeting includes notification that the matter of expulsion of the member is to be considered at that time.
* The Board member may choose to adhere to the Board policy, submit a letter of resignation to the Board Chair and/or Area Director, or appear before the Board and show cause why the member should not be expelled.
* A majority Board vote will then determine if the member shall be removed from the Board.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 K** | **Title:** ***Evaluation of Board Functioning***  |
| **Policy:** Annually the Board will evaluate the effectiveness of their functioning. |
| **Procedures:*** The Board will conduct the Board evaluation between March and May of each year.
* The Board will utilize an evaluation tool to evaluate Board functioning.
* The Board evaluation tool will be available in hard copy and/or by an electronic anonymous survey.
* Utilization of the Board evaluation tool will be completed by Board members and by individuals from the community who are familiar with the Board.
* Opportunity to complete the Board evaluation will be available for no more than four weeks.
* Results will be compiled by the Area Director and reviewed by the Board Processes Committee and then put on the agenda for discussion at the next regularly scheduled Board meeting.
* The Board will utilize the information to create the Board professional development plan.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.1 L** | **Title: *Committees***  |
| **Policy:** The Board may appoint committees as appropriate and necessary in carrying out its mandate, committees shall be responsible for the collaboration and development of work-plans required to meet the goals and objectives of the Board. Committees have no decision making authority. |
| **Procedures:** The chairperson and vice-chairperson with consultation of the Board shall, appoint Board members to serve on standing committees and/or ad hoc committees as it sees fit to carry out the goals and objectives of the Board. The Board may make further appointments from outside of the Board. Committees will be responsible for abiding the Open Meetings Laws by posting meeting notices and compiling meeting minutes for distribution at the next month’s Board meeting.**A. Board Process Committee –** isdesignated to evaluate the by-laws, vision and mission statements, legislation compliance, Board trainings, Board structure, nomination of officers, and out-reach/advocacy activities. Members of the community may be invited at the discretion of the Board. Recommendations from this committee shall be presented to the Board for action.**B. Early Childhood Services Committee -** is designated to review processes for program funding, request for proposal process, best practices, outcome performance, and annual report compliance. Members of the community may be invited at the discretion of the Board. Recommendations from this committee shall be presented to the Board for action.**C. Public Relations Committee –** is responsible for assuring that the general public and key stakeholders are informed about efforts to improve the lives of children birth to age five and their families. **D. Finance Committee -** shall consist of a minimum of two Board members appointed by the Chairperson. Tasks include but are not limited to: reviewing financial obligations, assisting with state budget regulations, and in the event issues pertaining to fiscal accountability arise, potential solutions will be sought. The committee will also review all payment vouchers prior to regular Board meetings. In the event Board meetings are postponed or cancelled, the committee is allowed to approve payment vouchers. Expenditures will then be presented at the next meeting. Recommendations from this committee shall be presented to the Board for action.**E. Other Committees**may be formed as needed to accomplish the Board’s vision and mission.  |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 A** | **Title: *Compliance with Open Meetings Law***  |
| **Policy:** The BooSt ECI or any committee or any other body established by the Board shall adhere to Iowa’s Open Meeting Law, under Chapter 21 Code of Iowa. |
| **Procedures:*** All actions and discussions at meetings will be conducted and executed in an open session, unless otherwise provided by law.
* The Board will keep minutes of all its meetings showing the date, time and place, the members present, a summary of the discussions, motions, members who voted and how (if the vote is not unanimous), and the action taken/decisions made at each meeting.
* The minutes will note the name and time any board member arrives after the meeting is convened and the name and time of any member who leaves prior to adjournment.
* Meetings will be held in a location that is reasonably accessible to the public and proceeded by public notice that states how someone can request an accommodation.
* If accommodations are needed for an individual with disabilities that wishes to attend or participate in the meeting, they will be directed to contact the ECI office prior to the meeting to arrange for special accommodations.
* The Area Director is responsible for making sure that special accommodations are met.
* These accommodations could include but are not limited to assistance in getting into the meeting site or providing accessibility to the meeting through a conference call.
* Open Meeting Laws information will also be posted on the website.
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| **Revised Date:** 12/10/15 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 B** | **Title:** ***Notice of Meetings***  |
| **Policy:** Meeting notices shall be posted on the BooSt Together for Children ECI Area Board website where the meeting is being held not less than 24 hours prior to the meeting.  |
| **Procedures:*** The Area Director shall be responsible for posting meeting notices on the Board website.
* Notice of Meetings will be compliant with the Open Meetings Law and will include the time, date, and place of the meeting and a tentative agenda.
* Notice of Meetings will be provided at least 24 hours in advance.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 C** | **Title:** ***Meeting Schedule***  |
| **Policy:** Regular meetings of the Board will be held at a predetermined time and place, set annually by the Board. The Board will meet at a minimum of six times annually. |
| **Procedures:** * It is the intention of the Board to at least meet quarterly or more if needed.
* The meeting schedule is posted on BooSt ECI website.
* A schedule of Board meetings will be drafted by the Area Director and presented to the Board at the June meeting for Board approval for the upcoming fiscal year.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 D** | **Title:** ***Special Meetings*** |
| **Policy:** Special meetings may be called by the chairperson or Vice-Chairperson at any time with approval of two additional Board members, or 4 or more non-officers may request a special meeting. |
| **Definitions:** A special meeting is a meeting not previously identified on the current fiscal year calendar. |
| **Procedures:*** The Chairperson or Vice-Chairperson shall call a special meeting within five days after receiving a request.
* Special meeting will be limited to purpose called.
* Notices will be sent to all Board members by the Area Director.
* The meeting shall adhere to the Open Meetings Law.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 E** | **Title:** ***Telephonic Meetings***  |
| **Policy:** The Board shall not have electronic Board meetings except for emergency meetings. Committees and emergency meetings of the Board may provide for electronic meetings. |
| **Procedures:*** When Committees’ of the Board have electronic meetings and an individual wishes to participate via the telephone, arrangements for a conference/telephone line will be made by the Area Director at the meeting location.
* The individuals participating in the telephone conference will be provided with a call in number. It is not the responsibility of the Board to provide a toll free number and charges may apply to the participant.
* Upon the call being made and anyone joining the meeting via telephone, notation will be made in the meeting minutes.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 F** | **Title:** ***Closed Session Meetings***  |
| **Policy:** Closed Session Meetings are discouraged, but if deemed necessary may occur. If the Board chooses to conduct a closed session, all requirements of the Open Meetings Law will be adhered to. |
| **Procedures:*** If the Board wishes to go into a closed session, a vote will be taken before this can occur.
* An affirmative 2/3 vote of the members or all members presented must be obtained before going into closed session.
* The reason for the closed session must be announced publicly and entered in the minutes.
* The vote of each member on the question of holding a closed session is kept in the minutes.
* Any business discussed during closed session must relate directly to the specific reason announced as justification to close the session.
* Final action on any matter discussed during the closed session will be taken in open session unless a specific provision of the Code expressly permits final action taken in closed session.
* Detailed minutes will be kept on (1) all discussion; (2) persons present; and (3) action occurring.
* The closed session will be audio recorded with the minutes and tape recording sealed and retained for a period of at least one year.
* The public shall not have access to the minutes or recording of the closed session.
* The person(s) who would otherwise have access to the closed session can get access to minutes and recording even though they may not have been present.
* If the reason for going into closed session is to review the Area Director’s job performance, it must be at the Area Director’s written request and shall be included in the minutes.
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| **Revised Date:** 12/10/15 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 G** | **Title:** ***Quorum Requirements***  |
| **Policy:** A majority vote of those present at a meeting of the Board where a quorum is present shall determine all matters of business.  |
| **Definitions:** A quorum shall be defined as majority of total membership positions filled and present. The Chairperson votes in the event of a tie. |
| **Procedures:*** The Area Director will note prior to the start of the Board meeting if a quorum has been achieved and make notes for meeting minutes.
* The Area Director will note comings and goings of any Board members at the meetings and note if the quorum was maintained or not.
* If the Board looses quorum during a Board meeting, the Area Director will immediately notify the Board Chairperson. At that time agenda items can be shared only and business will not be conducted.
* The Board Chairperson has the authority to adjourn the meeting.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 H** | **Title:** ***Meeting Agenda***  |
| **Policy:** The Agenda will be prepared by the Board Chairperson with the assistance of the Area Director.  |
| **Procedures:*** The Area Director will meet monthly with the Board Processes Committee to determine the business for the upcoming Board meeting.
* Any Board member may request an item be placed on the agenda by notifying the Chair.
* The Chairperson shall have the right to defer the item to a future meeting or omit the item.
* Items not on the agenda can be brought up on the Open Forum section of the meeting if an attending individual so chooses.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 I** | **Title:** ***How the Board Reaches Decisions***  |
| **Policy:** Although the Board will strive for consensus, Robert’s Rules of Order shall serve as Parliamentary Authority. |
| **Definitions:** Robert’s Rules of Order - a book of rules for presiding over a meeting;Parliamentary Procedure - a body of rules followed by an assembly.  |
| **Procedures:*** The Board will defer to Robert’s Rules of Order if questions arise during a Board meeting.
* The Area Director will have a copy of Robert’s Rules of Order available at all meetings.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.2 J** | **Title:** ***Public Input***  |
| **Policy:** Each meeting will have an agenda item “Open Forum” to allow for public input.  |
| **Definitions:** Open Forum is a designated time open to all expression that is protected under the First Amendment. |
| **Procedures:*** The Board Chairperson calls for the agenda item “Open Forum.”
* Attending individuals may speak publicly on any item one so chooses.
* Open forum can be limited to three minutes at the discretion of the Board chairperson.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.3** | **Title:** ***ECI Annual Report***  |
| **Policy:** The ECI Annual Report will be approved annually by the Board. |
| **Definitions:** The ECI Annual Report is a prescribed document of reporting requirements as determined by the State ECI Board and Office. |
| **Procedures:*** The ECI Annual Report is completed by the Area Director.
* Financials are completed by the Area Director and presented to the Fiscal Agent for verification and approval prior to the September 15 deadline.
* The Annual Report is presented to the Board before the September 15 deadline for Board approval and signature by the Board Chairperson.
* The Annual Report is then shared with the Fiscal Agent for approval and signature of the entire report prior to submittal to the State ECI office by September 15.
* The Annual Report is submitted by the Area Director to the State ECI office by September 15th,  one copy electronically and one copy sent by regular mail.
* The Annual Report will also be posted on the ECI website for public access.
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.4**  | **Title:** ***Evaluating and Utilizing the ECI Community Plan***  |
| **Policy:** The Board shall use the Community Plan to improve early care, health, and education. |
| **Procedures:*** The Community Plan is a living document that tells a complete story of the ECI Area.
* Updates are made by the Area Director under the direction of the Board.
* The Children’s Services Committee utilizes and references the Community Plan when reviewing funding requests and making funding decisions.
* The Community Plan is posted on the website for public access.
* The Community Plan is shared with community partners when revised and updated.
* A copy of the Community Plan can be requested any time by a member of the public.
 |
| **Revised:** 11/14/19 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.5** | **Title:** ***Signature Authority***  |
| **Policy:** Official documents requiring Board signature shall be signed by the Board Chairperson.  |
| **Definitions:** Official documents could include but are not limited to: Program Contracts, Annual Reports, Provider Reimbursements, Area Director Expenses, and State Contracts. |
| **Procedures:*** First option for signature shall be for the Area Director to contact the Chairperson.
* If the Chairperson is unavailable, authority for signatures shall be the Vice-Chairperson.
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.6** | **Title:** ***ECI Area Boundaries*** |
| **Policy:** Geographic areas for the BooSt Together for ChildrenECI are defined by the boundaries of Boone County and Story County. The Board will establish referral procedures for service requests for children and their families not living within BooSt ECI Area Boundaries. |
| **Procedures:*** The Area Director shall make contracted programs aware of geographic boundaries and boundaries will be noted in program contracts.
* If contracted programs are contacted regarding services for someone outside of the BooSt ECI Area, referrals are made to the ECI area where the individual resides by the contracted program with the assistance of the Area Director as needed.
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area |

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| **Policy ID: 1.7** | **Title:** ***Use of BooSt ECI Name and Logo***  |
| **Policy:** Contracted programs are required to use the BooSt Name and Logo |
| **Definitions:** BooSt Together for Children Early Childhood Iowa Logo\\boonecounty.local\work1\FolderRedirect\CCS-Boone\Documents\MKresse\My Documents\Board\Committees\Public Relations\Art work\Boost Logo.jpg |
| **Procedures:*** Contracted programs will be required to acknowledge and include BooSt Together for Children ECI as a sponsor and funding source in all public information.
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.8** | **Title:** ***Expense Reimbursement and Stipends for Board Members*** |
| **Policy:** Board members will not receive compensation for serving on the Board. Board members may be reimbursed for expenses incurred, including meals, mileage, and hotel costs, while attending an event or meeting on behalf of the BooSt ECI Board. Board members may be eligible for stipends to help offset expenses with childcare.  |
| **Definitions:** For the purpose of the stipend, Board meetings are defined as time spent at a Board meeting and does not include travel time. Stipends will have a maximum of $300 per Board member per calendar year. |
| **Procedures:*** A Board member will request expense reimbursement for attending a particular event/meeting utilizing a BooSt ECI payment voucher.
* Receipts will be required for reimbursement and mileage will be reimbursed at the state rate.
* Payment vouchers will then be submitted with other monthly payment vouchers to the Fiscal Agent for payment to the incurring Board member(s).
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.9** | **Title:** ***Political Support/Endorsements*** |
| **Policy:** The BooSt ECI will not provide political support or endorsements to individuals seeking election or re-election to public office.  |
| **Procedures:*** If the Area Director and/or a Board member is approached by an individual seeking election or re-election to public office for political support or endorsement from the BooSt Together for Children ECI Area Board, the Area Director or Board member is to simply state the Board policy of not providing support or an endorsement.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.10** | **Title:** ***Conflict of Interest***  |
| **Policy:** Board members and staff shall acknowledge when their personal or professional circumstances create a conflict of interest situation and refrain from voting on those items of business. |
| **Definitions:** Conflict of Interest happens when a person with decision-making power may benefit, directly or indirectly, from a decision. Conflicts of interest include financial and non-financial (personal relationships, status, power, etc.) concerns. **Purpose:** The purpose of this policy is to acknowledge and manage potential conflict of interest that allows the Board to make unbiased, independent decisions. The policy requires Board members and staff to:* Serve the mission and vision of the Board as a whole rather than any special interest or constituency.
* Maintain independence and objectivity with a sense of fairness, ethics and personal integrity
* Never accept (or offer) favors or gifts from (or to) anyone who does business with the Board.
* Avoid the appearance of conflict of interest
 |
| * **Procedures:**
* At the first Board meeting of a new year, Board members and staff shall complete, sign and date the Conflicts of Interest Statement.
* When a Board member is not present at this meeting, the Area Director will either mail or email the Conflicts of Interest Statement to the Board member. The Board member must complete, sign, date and return the Conflicts of Interest Statement to the ECI Area office before the next scheduled Board meeting. If the Board member does not return the completed statement, the Area Director will ask the Board member to complete the statement at the next scheduled Board meeting.
* When a new Board member joins the Board after the first Board meeting, the Area Director will ask the member to complete the Conflicts of Interest Statement at the new Board member orientation meeting.
* When a new staff person is employed, the person must complete the Conflicts of Interest Statement within 30 days of hire.
* If a Board meeting agenda item presents a perceived conflict of interest for a Board member, the member must not participate in the decision making, vote or use personal influence, or participate in Board discussions of the matter.
* When Board members vote on the motion, a member with a perceived conflict must abstain.
* The meeting minutes will state the name and reason the Board member abstained from voting.
* If a Board member with a perceived conflict of interest does not disclose the conflict, it is the duty of the other Board members present to encourage the member to disclose the perceived conflict of interest and request that the member abstain from voting.
* Staff with a perceived conflict of interest with an agenda item must not use personal influence, such as participate in Board discussion on the matter.
* A Board member with a perceived conflict of interest shall not participate on committees that may pose a potential conflict of interest.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.11 A** | **Title: *Compliance with Open Records Laws****/****Record Accessibility*** |
| **Policy:** The public has a right to examine, copy, or publish a record or the information contained in a record of the BooSt ECI unless it is other confidential under state or federal law pursuant to Chapter 22 of the Code of Iowa. |
| **Definition:** *Public Record* - all records and information in the possession of, stored, or preserved. |
| **Procedures:*** All records, documents, and information stored or preserved, including computer records developed or received by BooSt shall be considered a public record.
* If someone from the public has a request for a public record, they should contact staff.
* Examination and copying of records will be done under the supervision of the Board Chairperson and/or the Area Director.
* A reasonable fee for the services directly attributable to the supervision and copying may be charged to the recipient.
* Public records will be provided upon demand or as soon as reasonably practicable by the Board Chairperson and/or Area Director.
* A request for public records does not have to be made in writing.
* Records containing information that should not be disclosed to members of the public pursuant to Iowa Code section 22.7 or other provisions of the code are confidential.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.11 B** | **Title: *Record Retention, Storage, and Disposal*** |
| **Policy:** Records will be stored, retained, and disposed of in complies with Iowa’s Open Records Law. |
| **Procedures:*** Board records including but not limited to annual reports, financial statements, contracts, and program files will be retained by a minimum of 5 years.
* Records will be retained at the office of BooSt Together for Children ECI.
* Disposal of records will occur only after verification of any possible policy changes with overseeing entities.
* Disposal of records will occur under the direction of the Board on the specific documents to be disposed of (i.e. time frame).
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.12** | **Title: *Liability Insurance*** |
| **Policy:** The Board shall obtain Area Directors’ and Officers’ Liability Insurance annually. |
| **Procedures:*** The Area Director shall be responsible for obtaining information on options for Directors and Officers Liability Insurance under the guidance of the Board and State ECI Tool T.
* The information on options will be shared with the Board as an agenda item.
* Board action will need to be taken to enter into an agreement with an agency for Area Director and Officers liability insurance.
* Policy information will be reviewed annually prior to payment.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.13** | **Title: *Legal Representation*** |
| **Policy:** In the event that it is deemed necessary, the Board may retain legal representation for assistance and/or consultation. |
| **Procedures:*** Under the direction of the Board, the Board Chairperson and/or Area Director will contact an attorney regarding the matter at hand.
* Further procedure will depend on the action necessary.
* Necessary action will be under the direction of the full Board.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 1.14** | **Title: *Website and Social Media*** |
| **Policy:** The Board will maintain a website and use social media as it sees fit in order to communicate with parents, providers and community stakeholders about early care and education. |
| **Procedures:*** The Board will contract with an internet service provider to host the BooSt website.
* The content of the website will be reviewed regularly by the Public Relations Committee and updated as needed by the director.
* Additional social media formats may be employed as needed and as directed by the Board.
* Directions on how to update web content can be found in the Policy Manual Appendix.
 |
| **Effective Date:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.1** | **Title: *Roles, responsibilities and duties of Area Director*** |
| **Policy:** Roles, responsibilities, and duties of the Area Director shall be outlined in a job description for identification and clarity of the Area Director’s position. |
| **Procedures:*** An Area Director Job description is on file and reviewed annually.
* The job description is utilized in hiring/selection process of a new Area Director to provide insight on the requirements of the position.
* The job description is provided to employee upon hiring.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.2** | **Title:** ***Employer of Record*** |
| **Policy:** The Board shall enter into a contractual agreement for Employer of Record services for Board staff. The Board’s current Employer of Record is Story County, Iowa. |
| **Definitions:** Employer of Record is an entity contracted for the sole purpose of providing payroll and human resource services on behalf of the Board. Hiring and firing authority rests with the Board. |
| **Procedures:*** When needed, the Finance Committee and the Area Director work to explore options for possible Employer of Record contractors.
* The Finance Committee and the Area Director will negotiate the terms of the contract under the direction and approval of the Board.
* The contract is reviewed, updated, and renewed as specified in the contract.
* If the Finance Committee and the Area Director deems the contract needs an amendment or termination, contract discussion will be brought to the Board as an agenda item.
 |
| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.3** | **Title:** ***Job Vacancies/Hiring/Selection Process*** |
| **Policy:** To establish a standardized process for the hiring and selection of Board staff. |
| **Definitions:** Staff includes the Area Director and other positions deemed necessary by the Board. |
| **Procedures:*** Story County is notified when a vacancy occurs or is anticipated.
* The Story County Human Resources office is available to the BooSt Board to assist with posting job openings, accepting applications, and arranging interviews.
* An on-line job announcement will be posted by Story County. A vacancy announcement on the BooSt Together for Children ECI Area website will contain a link to the application on the Story County website.
* A standardized application form will be developed jointly by BooSt and Story County. Requesting resumes and cover letters is recommended.
* The Board Process committee will review resumes and select applicants for initial phone or on-line interviews by the full Board.
* The most qualified applicant is selected by Board consensus or majority vote.
* All new hires will be directed to Story County Human Resource Department Representative to complete initial new hire paperwork for administrative and technical support regarding county policies and procedures.
* Electronic copies of all application documents will be stored by Story County for five years.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.4** | **Title:** ***New Staff Orientation*** |
| **Policy:** To provide new staff with appropriate orientation for in their respective position(s). |
| **Definitions:** Staff includes the Area Director and other staff deemed necessary by the Board. |
| **Procedures:*** Prior to hiring a new director, the Policy and Procedure Manual should be updated.
* The Area Director participates in an orientation with the State ECI Office within 60 days post hire. If possible, it is helpful if the terms of the new and outgoing directors overlap.
* Orientation is overseen by the Board Chairperson in collaboration with the state staff.
* A nearby ECI Area Director may be contacted by the outgoing Area Director or the Board Chairperson to see if she or he would act as a mentor for the new staff member.
* Orientation will include introductions to all Board members, contractors and appropriate state staff, information on community resources, policies/procedures, and knowledge of working environment, as well as upcoming report deadlines and reporting procedures.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.5** | **Title:** ***Personnel Policies*** |
| **Policy:** The BooSt Together for Children ECI Area Board may at its discretion add sections to its personnel policies. Staff members are responsible for knowing and following these policies. Employees adhere to personnel policies in the Story County Employee Handbook except where different policies are specified in the BooSt Policy and Procedure Manual. Additional procedural details can be found in the Policy and Procedures Appendix that is amended as needed by the director. |
| **Procedures:*** The Personnel Policies will be reviewed annually and provided to the Employer of Record.
* Immediate staff oversight and responsibilities will be handled and managed by the Chairperson or other Board members assigned by the Chairperson.
* Story County is not required to issue an identification badge to BooSt employees.
* Employees are not permitted to drive Story County owned vehicles.
* The BooSt Board does not offer early retirement but does contribute to IPERS.
* BooSt employees are allowed to participate in voluntary salary withholding programs.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.6** | **Title:** ***Annual Performance Evaluation*** |
| **Policy:** All Board staff will receive an annual written performance evaluation by the Board. |
| **Procedures:*** The Board shall complete the Area Director Performance evaluation within 90 days prior to the end of the current fiscal year.
* A meeting will be scheduled and conducted by the Board Chair with the Area Director to review the results of the performance evaluation.
* Overall results of the performance evaluation will be noted at the next Board meeting and a summary will be provided to the Story County Human Resources manager.
 |
| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.7** | **Title:**  ***Staff Compensation and Benefits*** |
| **Policy:** The Area Director shall be compensated and granted benefits according to the Story County Employee Handbook and the BooSt ECI personnel policies. |
| **Procedures:*** The Area Director functions as an administrator and as a salaried exempt employee. The position is exempt from wage and hour requirements regarding overtime pay.
* The Area Director shall keep an accurate and complete bi-weekly timesheet.
* The Area Director is expected to complete assigned duties within a 40-hour workweek.
* The Area Director may adjust his or her schedule when working beyond normal office hours over the two-week pay period. Compensatory time with-in a pay period is earned at a rate of one hour per hour worked past 40 in one week.
* If it is not possible to avoid working overtime and cannot take compensatory time off, a salaried employee is not entitled to any additional compensation.
* Salary will be determined annually upon completion of the Annual Performance Evaluation.
* The Processes Committee will be responsible for making salary recommendations to the Board for their review and action.
* Salary adjustments are typically recommended prior to approving the new fiscal year budget.
* In the event of a change in the salary or benefits, Story County will be notified by the Area Director of the change and will provide a copy of the Board meeting minutes.
* Vacation pay will initially accrue at the rate of two weeks per year. After four years of employment the rate increases to three weeks per year. The Board may offer additional vacation time in lieu of a salary increase. After 8 years the vacation rate is 4 weeks per year.
* Sick and family leave is accrued at the same rate as regular Story County employees.
* The BooSt board will pay a percentage of the cost of an employee’s single or family health insurance plan that will be determined annually as a part of the overall salary and benefits package as approved by the Board of Directors.
* Employee benefits are reviewed annually.
 |
| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.8** | **Title:** ***Payroll – preparation & review of time cards*** |
| **Policy:** The Area Director, will submit bi-weekly time cards to Story County. |
| **Procedures:*** Staff submit a bi-weekly time card showing hours worked and any leave taken.
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| **Effective Date:** 3/10/16 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.9** | **Title:** ***Terminations*** |
| **Policy:** Board employees serve at-will. Terminations of employees can also occur in the following manners; 1) Resignation, 2) Dismissal, or 3) Layoff. |
| **Procedures:****1)** **Resignation:** Any employee who wants to terminate employment shall give a written notice directly to the Board or Board Chairperson. An employee who wants to terminate employment is expected to give as much advance notice as possible, with a minimum of two weeks. The employee notice of resignation starts when the Board Chairperson has received the resignation notice. The Board officially accepts the resignation at the next Board meeting. **2) Dismissal:** The Board can dismiss an employee for:*a) Substandard Performance -* An employee may be discharged if his or her performance is unacceptable. Documentation, to be prepared by the Board or Chairperson, shall include reason for separation, performance history, corrective efforts taken, alternatives explored, and any additional pertinent information and shall be placed in the employee’s personnel file. *b) Misconduct* - An employee found to be engaged in activities such as, but not limited to, theft of organization property, insubordination, conflict of interest, or any other activities showing willful disregard of organization interest or policies, is terminated as soon as the Board determines the action to be taken.**3) Layoff:** If the Board decided a reduction in force is necessary or if one or more positions are eliminated, employees are identified for layoff after evaluating the following factors: work requirements, abilities, experience, and skills. Story County shall be notified of the employee termination by the Board chair.The employee’s final check shall include all earned pay and any expenses due the employee, including vacation pay.Appeal Procedures for Employees: The appeal must be in writing and submitted to the Board within a seven-day period. The Board will place the appeal on the agenda of the next regularly scheduled Board meeting. The Board makes the final decision. |
| **Effective Date:** 3/10/16 | **Approved by:** BooSt Together for Children ECI Area Board |
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| **Policy ID: 2.10** | **Title: Succession Planning** |
| **Policy:** A succession plan shall be in place and ready for transition in the event that the Area Director is no longer available to assume duties of the current position. |
| **Procedures:** * The Chairperson under the direction of the Board shall utilize the sucession plan upon vacancy in the Area Director’s position.
* The Chairperson and Vice-Chairperson shall retain a copy of the succession plan.
* The plan shall be reviewed annually or as needed.
* The Area Director shall notify the Chairperson and Vice-Chairperson of any known changes to the plan and provide revised copies.
* Upon vacancy in the Area Director’s position, the Board will notify the State and County.
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| **Effective Date:** 3/10/16 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 2.11** | **Title:** ***Staff Participation in State level Workgroups*** |
| **Policy:** The ECI system depends on the support of local boards and staff members to help plan and implement system wide quality improvement efforts. |
| **Procedures:*** At a minimum, staff will attend state level meetings of local area directors with state staff.
* When available, staff should attend meetings of the Stakeholder Alliance.
* The Area Director should make an effort to learn about the ECI Workgroups and consider joining a workgroup.
* Time devoted to state level work should be balanced with local job responsibilities.
* How much time to allocate to state level activities should be made with board approval.
 |
| **Effective Date:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.1** | **Title:** **Contracting -** ***Request for Proposals or Renewals*** |
| **Policy:** The Board will conduct an open and fair process in contracting for early childhood services. |
| **Procedures:*** The Finance Committee will estimate available funding for the next fiscal year; the Board will determine the timetable and method for requesting funds.
* A Request for Proposal (RFP) or a Request for Renewal (RFR) may be used.
* If the Board determines that a RFP is necessary either for a portion of or all categorical funds, the Early Childhood Services (ECS) Committee will be convened to review and recommend for approval a draft RFP to be released.
* Following approval of the RFP, the document will be released to the public, both through email distribution and notification on the ECI website.
* If the Board decides to exercise the option to extend a contract, the current provider will be asked to submit a request for renewal (RFR).
* The Area Director will monitor all requests for funding received and convene the ECS Committee to evaluate the requests and determine next steps.
* Items to consider when determining funding requests for proposals will be current community priorities, level of satisfaction and evaluation of the current contractors, and levels of funding compared to previous year(s).
* Requests for proposals will be done at a minimum of every 3 years.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.2**  | **Title:** ***Process for Awarding Funding and Evaluating Programs*** |
| **Policy:** The BooSt Together for Children ECI Area Board will equally and fairly evaluate programs for awarding funding while meeting the needs of children 0-5 in the service area and ensuring that funds are utilized with maximum financial efficiency and performance outcomes. |
| **Procedures:*** An overview of requests by program will be complied and presented by the Area Director to the Early Childhood Services Committee (ECS Committee).
* The ECS Committee will meet to discuss availability of funding, proposals, narratives, and budgets received.
* When a proposal is received, ECS Committee members will receive copies of each proposal and a scoring sheet and asked to read the proposal and complete the scoring sheet before the next scheduled committee meeting.
* The ECS Committee will then add all scores together to get an average score.
* The ECS Committee will then begin to evaluate funding requests against funding availability against categorical requirements and against committee scoring.
* A completed funding recommendation and analysis will be shared with the Board at the next regularly scheduled meeting.
* The Board may accept or amend the ECS Committee’s recommendations.
* Awarded funds do not carry forward into the next fiscal year, even when the board decides to extend a contract.
 |
| **Revised:** 12/10/15 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.3 A** | **Title:** ***Program Budgeting - Request for Funds*** |
| **Policy:** A Program Budget Form will be utilized for programs requesting ECI funds to maintain consistency by requests. |
| **Procedures:*** Any program/contractor requesting funds will be required to complete and submit a program Budget and Justification Form. The form shall be submitted with any requests for funding and an amended form in its final draft shall be included as part of the program contract.
* The budget will show how funds will be expended to complete the proposed activities.
* The budget is to identify other sources of support (e.g., in-kind, grant sources, participant fees, etc.) that support the identified program/service, the source, and the amount from each source.

**Justification and line items:** Budgets are to provide the following line items and justification:* Salaries - Identify staff positions; including staff title, annual salary, percent of time devoted to project, and amount requested
* Benefits - Identify personnel benefits associated with the salaries, such as Social Security, worker’s compensation, unemployment insurance, health insurance, and other benefits. The total amount may be calculated as a percentage of salaries.
* Travel - Identify all in-state and out-of-state travel. Include costs for meals, lodging, and mileage.
* Professional development - Identify trainings, workshops, and conferences. If known at the time of application, include name of event, number of personnel to attend, registration cost/fees, name of the institution and place of event.
* Supplies - Identify all program related supplies and other expenses.
* Program materials - Identify program materials such as curriculum, printing, brochures or other program material costs.
* Equipment - Equipment purchases includes any item with a cost of value of $500 or more and with an anticipated useful life of one year or more. Equipment purchased with these funds must be inventoried and tracked.
* Rent and operational costs - The cost of providing space, utilities, phone, and internet for the service.
* Contract services - A brief explanation of the contractor’s role in the project; provide unit cost rate for contractor services, and total cost of the contractor.
* Indirect costs or administrative fees - Indirect costs are limited only to expenses incurred in the delivery of the contracted program.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.3 B** | **Title:** ***Program Budgeting - Indirect Costs and Administrative Fees*** |
| **Policy:** The BooSt Together for Children ECI Area Board shall have an established policy for the utilization of Indirect Cost Rates and allowable administrative fees. |
| **Procedures:** INDIRECT COSTS * Indirect costs of no more than 10% may be an allowable expense if the applicant provides documentation from a recognized federal agency that identifies an indirect cost rate approved by a federal agency.
* Indirect costs are limited only to expenses incurred in the delivery of the contracted program.
* Programs cannot charge administrative fees if they are charging indirect costs.

ADMINISTRATIVE FEES* Applicants without an approved indirect cost rate may charge no more than 5% administrative fees (3% for SR funds) and must describe how the rate is defined and what it includes.
* Administrative fees are limited only to expenses incurred in the delivery of the program.
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.3 C** | **Title: *Program Budgeting - Amendments*** |
| **Policy:** Amendments of Program Budget line items in excess of 10% require Board approval. |
| **Procedures:*** An annual program budget shall be submitted with a signed contract between the BooSt ECI Area Board and the funded program. This will be considered the working budget for the contract period unless an amendment is requested by the Contractor or BooSt.
* If a Contractor is anticipating change less than 10% to a line item, a budget amendment request can be made to the Area Director prior to expenditure.
* The Contractor will submit budget line item adjustments beyond 10% of the total budget to the full Board in writing using a form provided by the Area Director.
* The Contractor may be asked to attend a Board meeting to explain the request.
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.4** | **Title: *Requirements for Formal Contracts*** |
| **Policy:** All BooSt ECI Area Board program funds will be contracted for provided services. |
| **Procedures:*** The Contract shall include key components including but not limited to:
	+ Identity of Parties
	+ Duration of Contract
	+ Number of renewals possible
	+ Purpose
	+ Scope of Services including Performance Measures
	+ Monitoring and Review
	+ Compensation
	+ Termination
	+ Indemnification
	+ Insurance
	+ Contract Administration
	+ Execution
* The Board may utilize and review any templates provided by the State ECI Office.
* The Board may contract for services delivered outside the BooSt ECI Area, if the services are provided for a child who is a resident of the BooSt ECI Area.
* The Board may, at their discretion, have the contract reviewed by legal counsel.
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| **Revised:** 1//10/15 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.5** | **Title: *Contract Review and Sign-Off*** |
| **Policy:** The Board Chairperson, Area Director and the Contractor shall review and sign the contract. Both entities will receive a signed copy of the contract (electronic signatures are acceptable). |
| **Procedures:** * Once funding recommendations have been approved by the Board, a letter/email will be sent to the contract notifying them of the funding award, time frame, and amount.
* A draft contract will be prepared by the Area Director utilizing the approved template.
* The Area Director will provide details of the contract and required Performance Measures to each contractor.
* Once a formal budget has been approved by the State ECI office, the Area Director will send two copies of the contract to the contractor for their signature.
* Upon receiving back the two signed copies of the contract and any adjusted budget based upon the actual allocation, the Board Chair will sign both copies.
* An original signed copy will be returned to the Contractor.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.6** | **Title:** ***Monitoring - Terms of Contract/Performance Measures/Financials*** |
| **Policy:** The Board will monitor the performance on the Contractor to ensure that the Contractor is meeting the deliverables of the contract and achieving the specified results and targets. |
| **Procedures:*** Programs will be required to submit quarterly program and financial reports that follow the format designated by the Area Director and include at a minimum: demographic data, activities performed, state and local performance outcomes and measures as outlined in the contract. Reporting periods and due dates are outlined in the contract.
* Quarterly Program and Financial Reports will be reviewed by the Early Childhood Services Committee and then reported at a Board meeting; allowing Board members to ask questions and take action on the approval of the submitted reports.
* The Contractor will be asked to participate in a formal operational and financial performance review at contract mid-year. This review shall include but not be limited to current performance measures as well as expenditures to forecasted budget, terms of the Contract and progress toward implementation of the program, goals, achievements, outcomes, evaluation, and utilization of funds.
* If items are deemed to need further clarification or review, the Contractor may be asked to be present at the Board meeting for discussion of the program.
* Contractors will also be asked to provide the Board with a short presentation annually.
* The Area Director will also request and document upon receipt verification of contractor insurance as required in the contract.
* An onsite review form will be completed by the Area Director and put in the contractors file. Additionally, a summary of the review will be provided to the Board.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.7** | **Title:** ***Performance Reviews/ On-Site***  |
| **Policy:** Annually the Area Director (and board members if available) shall conduct an on-site review of the contractor and applicable program files as related to the service being provided. |
| **Procedures:*** As stated in the contract, the Contractor agrees that the Board of Director’s duly authorized and identified agents or representatives (Area Director) shall have the right to access any and all information pertaining to the Contract.
* The Area Director shall annually contact the contractor and arrange for a meeting at the location of the Contractor’s office to do an on-site review.
* The Area Director shall ask to have files made available at the time of the site visit pertaining to the service being offered.
* File requests will vary depending on the type of service being contracted. Examples include but are not limited to: staff files and documentation of qualifications, time studies, and professional development; documentation relating to the QRS, i.e. Health and Safety Assessments; attendance and program information for professional development; attendance records; and child/family on-line data for Family Support programming.
* Files will be reviewed by the Area Director with the assistance of the program supervisor allowing an understanding of the process on the part of both parties.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.8** | **Title:** ***Non-compliance with contract requirements*** |
| **Policy:** The BooSt ECI Area Board will address issues with contract non-compliance.  |
| **Procedures:*** If an item regarding contract non-compliance is brought to the attention of the Area Director and/or a Board member, the item will be brought to the Board Process Committee to explore the issue of non-compliance.
* The Board Process Committee and/or the Area Director will meet with the Contractor to discuss the issue with the intent of resolving the identified issue.
* Should the Board believe that further intervention is warranted; the Area Director will contact the State ECI office and request their assistance.
* A course of action for addressing the non-compliance will be drafted and provided to the Board for action.
* Regular updates towards progress of resolving the non-compliance item will be discussed at Board meetings and documented.
* If the Board deems that termination of the contract is necessary, Board action will be taken and 30 days written notice shall be provided to the Contractor.
* The Board’s Appeals Policy will be shared with the Contractor.
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| **Revised Date:** 12/10/15 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.9** | **Title:** ***Contract Amendments*** |
| **Policy:** The BooSt Together for Children ECI Area Board will request an amendment to a program contract where expenditure of funds is anticipated to not occur within the current fiscal year, where a program is requesting additional funds for expansion of program services, when there are programmatic changes, or when there are changes in state requirements. |
| **Procedures:*** When it is brought to the attention of the Board that a contractor is in need of a contract amendment for any reason, the Area Director will discuss and/or meet with the contractor to determine the scope of the amendment.
* The Early Childhood Services Committee will meet to review the proposed amendment and provide recommendation at the next regular Board meeting.
* The presence of the Contractor at the Board meeting when the amendment is allowed.
* Two copies of a contract amendment will be sent to the Contractor for their signature.
* The Board Chair will sign off on both copies and one original will be returned to the Contractor and one kept on file at the ECI office.
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.10** | **Title:** ***Communication Policy*** |
| **Policy:** The BooSt Together for Children ECI Area Board’s communication policy provides the community a structured process by which they may express a concern to the Board. |
| **Procedure:** When a Board member is contacted by the general public who has a concern or public comment, the Board member will follow the following procedures:* If a Board member receives a letter, call, email, or is approached by an individual or group they should listen to the comments or concerns and inform the individual or group that you will take this information to the Area Director and the Board Chairperson.
* If the individual or group requests a formal response, let the individual or group know that the Board Chairperson at his/her discretion will address the comment or concern at a Board meeting.
* Anyone having a concern is encouraged to submit the concern in writing or to ask to speak during the Open Forum portion of the Board meeting. The nature of the concern should be stated as well as the relief sought.
* The Area Director and the Board Chairperson will be responsible to route significant communication to the full Board.
* The Area Director and the Board Chairperson will notify all Board members of any significant communication provided to the concerned party.

**Guidelines for processing media concerns:** It is the BooSt ECI Area Board’s policy to release information to the public regarding programs, activities and consumer concerns as follows:* Maintain integrity in dealing with the public and the news media.
* Communicate in an accurate and honest way consistent with other related Board policies.
* The Area Director and/or Board Chairperson are the official spokespersons and shall provide the news media with a formal channel of communication.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.11** | **Title:** ***Reviewing Agency Audits***  |
| **Policy:** The BooSt ECI Area Board will review findings of independent financial audits or financial reviews (if conducted) for any program, service, or activity funded by the Board. |
| **Procedures:*** Each fiscal year the Area Director will contact the current contractors and request a copy of any audit or portion of any audit including ECI funds for the last fiscal year.
* The Area Director will share the audit findings with the Board.
* If the Board determines that further review is necessary, the Area Director will contact the Contractor and request a meeting to discuss the results of the audit.
* The Board will take action for approval or denial of the financial audits as presented.
* Denial of a report will warrant further information from the contractor.
* The Area Director will have the audits available for further review.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 3.12** | **Title:** ***Closing Out a Contract*** |
| **Policy:** The BooSt Together for Children ECI Area Board will maintain contracts and program files in a manner so that files can easily be located and reviewed in the future if need arises. |
| **Procedures:*** The following will be kept in the contractor file following the end of the current contract term:
	+ Program proposal, narrative, or letter for consideration
	+ Budget request
	+ Contract & Contracted budget
	+ Monthly claims and supporting documentation
	+ Program Evaluations
	+ Annual Financial Report
	+ Annual Program Report
	+ Performance Measure matrix as submitted with ECI Annual Report
	+ Completed Monitoring & Review (M&R) Document
	+ Any necessary communication/documentation with the contractor
* Closed files will be placed in storage dated and named with contents and stored for 5 years.
* The Area Director will be responsible for closing the contract file once the Annual Report evaluation has been received and reviewed by the Board.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.1 A** | **Title: *Fiscal Agent - Selection Of & Annual Agreement*** |
| **Policy:** The BooSt ECI shall designate an entity to serve as the fiscal agent for grant funds and for other funds administered by the Area Board. |
| **Procedures:** Iowa law requires that the entity meet one of the following criteria:* + An Iowa public agency, as defined in Iowa Code, section 28E.2
	+ A community action agency as defined in Iowa Code, section 216A.91
	+ An area education agency established under Iowa Code, section 273.2
	+ A nonprofit corporation
* The BooSt ECI will have a signed agreement with a fiscal agent to clearly define the roles and responsibilities of each. Templates provided by the State ECI office will be utilized as guidance.
* The fiscal agent agreement must meet the required elements of State ECI Tool HH. These required elements are also identified in Attachment A of the grant agreement between the local Area Board and the state of Iowa.
* Annually, the Board will discuss the effectiveness of the Fiscal Agent, contract terms, and the offering of a new or renewed contract.
* Should the Board desire considerations for other Fiscal Agents, recommendations will be taken from members for possible options.
* The Finance Committee and the Area Director will be responsible for contacting and having discussions with possible Fiscal Agent options.
* Options will then be discussed with the Finance Committee who will negotiate a contract and make a recommendation for a Fiscal Agent to the full Board.
* Should the Board desire to continue contracting with the current Fiscal Agent, the Fiscal Agent will be notified, requesting any changes to the contract if necessary and agreement to move forward.
* The Board Processes Committee will be responsible for reviewing any contract changes and negioating any new/revised contract terms.
* The Area Director will present to the Board and the Fiscal Agent with the new contract asking the appproval from both entities.
* Three originals will be signed by the Board Chairperson and the identified individual on behalf othe Fiscal Agent.
* Both entities will retain an original and one copy will be sent to the ECI state office.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.1 B** | **Title: *Fiscal Agent - Responsibilities***  |
| **Policy:** Responsibilities shall be outlined and agreed upon contractually for Fiscal Agent Services between the provider of services and the BooSt Board.**Procedures:** The Fiscal Agent shall:* Deposit ECI funds in an interest bearing account separate from other funds of the Fiscal Agent and in accordance with Iowa Code Chapter *12C* and the Cash Management Improvement Act, 31 U.S.C. §650 I et seq.
* Issue payments from ECI grant accounts as directed by authorized Board personnel.
* Be responsible for any costs charged bythe financial institution for maintaining the ECI grant accounts, or accounts containing ECI grant funds. The Fiscal Agent shall ensure that any such costs are reduced or offset to the extent possible through earnings credits offered by the financial institution.
* Be responsible for completing and submitting any 1099 reports as required by federal or state law or regulation.
* Maintain separate accounting records for School Ready Children Services and Early Childhood Program funds that at a minimum include the following for each grant payment made as directed:
	+ The date written notification/authorization was received from the staff.
	+ The name of the authorized Board staff authorizing the payment.
	+ The name and mailing address of the payee.
	+ The amount of the payment.
	+ The check number or other unique identification of the payment.
	+ The date the payment was mailed or hand-delivered to the payee.
	+ The date the payment is cleared or paid out of the ECI grant account or account containing ECI grant funds.
	+ The date of any stop payment made by the Fiscal Agent and the reason.
	+ Running balances for each fund which includes:
	+ The cumulative amount of payments authorized by the Board.
	+ The cumulative amount of payments issued.
	+ Available ECI grant funds that are not encumbered or otherwise allocated for payments.
* Separate running balances for Administrative funds and Program funds, including categorical funding streams for the School Ready and Early Childhood funds.
* The following shall be considered:
	+ Administrative expenses for School Ready Children Services are not to exceed 3% of the annual School Ready grant.
	+ Administrative expenses for the Early Childhood Program shall not exceed 5% of the annual Early Childhood grant.
	+ Interest accrued is to be added to program funds for each grant.
	+ Early Childhood funds have a time limit for expending, obligated with a federal fiscal year and expended by the end of the subsequent federal fiscal year.
	+ School Ready funds also have a time limit for expending, and shall not exceed three years. Use of School Ready funds shall adhere to the State ECI Tool Kit HH, “School Ready Funds Carry-Forward Policy.”
* Identify the amount of any bank fees for maintaining the ECI fund account or proportion of such costs attributable to that portion of an account constituting Early Childhood grant funds, and the amount of any monthly interest earned for the ECI fund account or proportion of such earnings attributable to that portion of account constituting ECI grant funds. Submit monthly expenditure reports, based on an accrual reporting system, within 10 work days from the end of the prior month to the Board.
* Submit monthly copies of bank statements identifying account balances for both the School Ready Children Services fund and Early Childhood Program fund.
* Submit a report within 45 calendar days from the end of the agreement period, or such earlier date as the agreement may be terminated, to the Board.
* Submit a report to the Board on any audits performed as well as the findings of any audits of the accounting records for the School Ready Children Services and Early Childhood Program funds.
* Return unexpended ECI grant funds, and accrued interest as may be required by law, to the Board if this agreement is terminated or if ECI grant funds remain in an account held by the Fiscal Agent at the end of the agreement period, unless the agreement is renewed or extended as provided for herein.
* Reconcile its records for the payment and distribution of ECI grant funds with the Board as requested by the Board.
* Maintain records that document the validity of all reports for a period of 5 years.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.1 C** | **Title: *Fiscal Agent - Payment*** |
| **Policy:** A payment will be made to the Fiscal Agent for services rendered on a quarterly basis. |
| **Procedures:*** The Fiscal Agent will submit an invoice quarterly to the Area Director for the contracted amount for services rendered.
* The Area Director will review the invoice for accurateness and submit to the Fiscal Agent for payment and report payments in the monthly financial report to the BooSt Board.
 |
| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |
| **Policy ID: 4.1 D** | **Title: *Fiscal Agent – Review of Audit*** |
| **Policy:** A fiscal audit of the BooSt Together for Children ECI Area Board’s financial records is completed and reviewed as part of the audit performed on behalf of the Fiscal Agent. |
| **Procedures:** * The BooSt financial records will be included in the audit of the Fiscal Agent.
* Costs associated with the audit will be estimated prior to the start of the fiscal year.
* Results of the audit will be provided to the Area Director within 5 work days of its receipt by the Fiscal Agent and shared with the Board at the next regularly scheduled meeting.
* The Board will approval or deny of acceptance of the financial audit as presented.
* Denial of an audit will warrant further information and discussions with the Fiscal Agent.
* The Fiscal Agent or State Auditor representative may be asked to attend the Board meeting or provide additional information about the audit or items in question.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.2 A** | **Title: *Budgeting - Fiscal Year Budget*** |
| **Policy:** The Board will submit a budget to the State ECI Office by June 15th of the current Fiscal Year. |
| **Procedures:*** After the BooSt Board has completed the process for funding for the upcoming fiscal year, the Area Director will complete the Fiscal Year Budget on the template provided by the State ECI office assuring that all programs can be funded within required categorical requirements by June 15th noting the Board approved date.
* A final copy will also be shared with the Fiscal Agent and each Board member.
* The Area Director will enter the approved budget into the Budget Worksheet and Chart of Accounts for the next Fiscal Year and submit a copy to the Fiscal Agent.
* Necessary corrections or clarifications from the State ECI office will be responded to within one business day upon receipt by the Area Director.
* No contractors will be allowed to expend funds until approval has been received from the State ECI office regarding the submitted budget.
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| **Effective Date:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.2 B** | **Title: *Budgeting - Amendments*** |
| **Policy:** BooSt ECI will submit a budget amendment to the State ECI Office if an additional program/contractor has been approved for funding following the submittal of the original budget. |
| **Procedures:*** If the Board has taken formal action to fund a program that was not submitted as part of the original budget, a budget amendment will be completed by the Area Director.
* An amended budget will be submitted to the State ECI Office using the budget form.
* Once the amended budget has been approved by the State ECI office, a contract will be offered to the new program.
* A copy of the amended budget will be shared with the Fiscal Agent.
* The Area Director will make the updated change on the monthly Budget Worksheet and submit to the Fiscal Agent for their continued use.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.3 A** | **Title: *Revenue - Deposits*** |
| **Policy:** Paper checks/warrants or Electronic Funds Transfer (EFT) may be utilized as an option for transfer BooSt funds from the State of Iowa to the Fiscal Agent. |
| **Procedures:*** If the Fiscal Agent chooses to utilize the EFT to receive ECI funds, the Fiscal Agent shall complete the required EFT Deposit form and submit to the State of Iowa.
* An email is sent to the ECI Area Director with notification that a deposit has been made, the amount of the deposit, and into what account the deposit was made.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.3 B** | **Title*: Revenue -* *Processing of checks and cash*** |
| **Policy:** The Fiscal Agent shall process checks and cash received in the mail on behalf of BooSt in a timely and fiscally responsible manner. |
| **Procedures:*** For items that are received by the ECI Diretor, all money is logged in as checks received or cash received, noting the date, payer, amount, and purpose of check/cash receipt. The check/cash is then sent to the Fiscal Agent.
* For checks or cash received by the Fiscal Agent, all checks received are copied and listed on the monthy financial report.
* Checks are stamp endorsed by the Fiscal Agent designee.
* A deposit is then made at the local bank in the ECI fund by the Fiscal Agent.
* Funds are deposited within two business days of receipt.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.3 C** | **Title: *Revenue - Interest Earned*** |
| **Policy:** ECI Funds are in an interest bearing account and accrued and added into appropriate accounts and utilized for program services. |
| **Procedures:*** Interest is directly deposited each month into the fund that generated the interest payment.
* the Fiscal Agent lists the interest amount in the Monthly Finance Report.
* The interest is proportioned between the school ready and the early childhood fund balances.
* Interest is then noted on the respective financial statements and may be spent from the School Ready “Other funding” budget or Early Childhood program funding.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.4 A** | **Title:** **Processing Claims** |
| **Policy:** The BooSt ECI will reimburse contractors for program expenses related to the contract. |
| **Procedures:** * The Contractor is responsible for completing the Voucher form and submitting to the Area Director by the 30th of the following month outlining expenses related to services performed under the contract.
* Claims not received by the 30th of the month will be paid the following pay period.
* End of year claims shall be submitted by July 15th.
* All expenses require detailed expenditure claims and supporting documentation; i.e., payroll register, time activity logs, receipts, etc.
* Expenses will be reviewed by the Area Director for accuracy, detailed documentation, and adherance to the provisions outlined in the program budget.
* Payment may be denied or reimbursement withheld due to lack of sufficient billing explanation and/or documentation.
* Most claims are in the form of an email attachment. File an electronic copy of the claim *(Documents - Budget and Finance - Claims and Invoices – Claims – Year - Month)*
* Print two copies of the Voucher form (the 1st page)
* Create a check number for the claim on the Expense Report and write it on the form.
* Enter the claim information in QuickBooks, open the register (be sure to open the correct fund – either School Ready or Early Childhood. At the bottom of the register enter the date, check number, vendor name, amount, account (use drop-down menu) and month of service.
* The Voucher form is attached to a Story County Claim form. The claim form should record the date, month of service, amount, chart of account code, check number and payment date.
* A revised Voucher form is provided to programs by the Area Director each year.
 |
| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.4 B** | **Title: *Area Director/Staff Expense Reports/Reimbursements*** |
| **Policy:** The Area Director must obtain Board Chair approval before submitting personal expenses. |
| **Procedures:*** The Area Director shall record and track all expenses related to the performance of the position, keeping all receipts of items purchased, noting mileage incurred, etc.
* The Area Director shall prepare, sign, and submit receipts to the Board Chair for approval.
* Upon receiving approval from the Board Chair, the Area Director’s expense claim is submitted to the Fiscal Agent for payment.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.4 C** | **Title: *Expenditures and Disbursements – Invoice/Payment Approval*** |
| **Policy:** The Fiscal Agent shall make payment to contractors for services rendered. |
| **Procedures:*** Claims and Vouchers are submitted to the Fiscal Agent for payment bi-weekly.
* The Fiscal Agent will make reimbursment within 15 work days of receipt of the invoices.
* The Fiscal Agent will provide a financial report outlining payments made for each month to the ECI Area Director.
* Checks will be mailed directly to the funded programs by the Fiscal Agent.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.5 A** | **Title: *Reporting - Monthly Financial Statements*** |
| **Policy:** The Fiscal Agent is responsible for submitting a monthly financial report to the Board. |
| **Procedures:*** The Fiscal Agent shall prepare and submit to the Area Director a monthly financial report.
* The report shall be submitted within 5 work days from the end of the prior month.
* The report shall include running balances of the School Ready and Early Childhood accounts.
* The report shall include payments made to contractors, cumulative amounts of payments issues, interest accrued, deposits made, running balances and expenditures by categorical funding.
* The Area Director will prepare a monthly financial report before the next Board meeting and work with the Fiscal Agent to reconcile the county’s report with books kept by BooSt.
* The monthly financial statement will be a regular agenda item for the Board and the Area Director to review, make corrections if needed, and accept.
* Questions not able to be answered by the Area Director will be referred to the Fiscal Agent with an answer to be available at the following meeting.
 |
| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.5 B** | **Title: *Reconciliation of Bank Statements with Financial Records*** |
| **Policy:** The Fiscal Agent and the BooSt Board will verify Fiscal Agent records of the BooSt ECI funds with Bank Statements ensuring that all entities agree on the amount of available funds. |
| **Procedures:*** The Fiscal Agent receives the monthly bank statement of BooSt ECI funds.
* A copy of the Monthly Financial Statement is provided to the Area Director.
* The Area Director receives a copy of the Monthly Financial Statement from the Fiscal Agent and the Area Director compares figures on the Financial Statement with BooSt’s records, verifying cleared checks and checks and deposits that are still outstanding.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.5 C** | **Title: *Reporting - Year End Financial Statements*** |
| **Policy:** Year End Financial Statements will be prepared and submitted to ECI by September 15th. |
| **Procedures:*** The Area Director tracks all contracts to see that final claims are submitted by July 15th.
* The Fiscal Agent reports how the final staff paycheck was allocated between the previous fiscal year and the new fiscal year. They also report the amount of interest accrued in June.
* After the prior fiscal year Accrual Report has been issued by the Fiscal Agent, the Area Director will complete the Year End Financial Statement.
* The report is provided by the State ECI Office and completed on-line. (See ECI website under Local Systems – Toolkit Tools and the Policy and Procedure Appendix.)
* The Year-end Financial statement is sent to the Fiscal Agent for review and signature.
* The Board will approve the Year End Financial Statement as part of the BooSt Together for Children ECI Annual Report prior to the September 15th deadline.
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| **Revised:** 1/9/20 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.6** | **Title: *Voided Checks and Stop Payments*** |
| **Policy:** If a check/payment is determined to be lost, the lost check will be voided and re-issued. |
| **Procedures:*** If a BooSt ECI check is reported as missing, the Area Director will notify the Fiscal Agent of the lost check. A three week waiting period is required between the date the check was first issued and the date the stop payment can be ordered.
* Once that time has elapsed, the Area Director will ask the Fiscal Agent to request a stop payment and re-issue payment.
* A program can request that the three week waiting period be waived.
* The cost of the stop payment will be deducted from the re-issued check.
* The fee is determined by the going rate at the issuing bank.
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| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.7** | **Title: *Property and Equipment*** |
| **Policy:** To maintain a protocol for purchasing non-supply items and for an ongoing itemization of the property of BooSt Together for Children ECI Area Board. |
| **Procedures:*** The Area Director will be responsible for presenting any equipment requests to the Board for approval to purchase the equipment, and receiving reimbursement for any purchased item.
* Purchase of any necessary property or equipment costing more than $500.00 will need the approval of the Board. Property valued in excess of $500 must be inventoried and tracked.
* The Area Director will be responsible for maintaining documentation of any ECI property in the ECI Succession Plan and recorded by the Fiscal Agent.
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.8** | **Title: *Records Retention*** |
| **Policy:** The BooSt ECI will maintain records for a minimum of five years. |
| **Procedures:*** At the end of each Fiscal Year, records from the past year will be gathered and filed in a storage box marked with the date and items enclosed.
* Records will be retained for a minimum of five years and organized and stored in a manner such that the records can easily be retrieved if necessary.
* Records maintained will include but are not limited to:
	+ Monthly Bank Statements
	+ Administrative Claims including Area Director and Board claims
	+ Annual Budgets including any amendments
	+ Annual Reports including Year End Financial Statements
	+ All Contractor Files
	+ Meeting Minutes
 |
| **Effective Date:** 11/13/14 | **Approved by:** BooSt Together for Children ECI Area Board |

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| **Policy ID: 4.9** | **Title:** ***Appeals Process*** |
| **Policy:** The Board’s appeal policy provides community residents, recipients of services, potential community service providers and the current contracted service providers a structured process with timeframes by which they may express a concern by appealing to the board. |
| **Procedure:** Appeals must be expressed through written procedures. The community has the right to appeal decisions based upon a showing that the policies and procedures governing the decision making process have not been properly applied. * Appeals should be in writing and filed with the Chairperson of the Board within five working days of the date of a Board decision.
* It is the responsibility of the applicant to assure that appeals are received by 4:30 p.m. on or before the fifth working day of the appeals process. Appeals received after 4:30 p.m. on the fifth day shall not be reviewed.
* All appeals shall clearly state how the decision failed in following due process as governed by BooSt policies and procedures. The request must also describe the remedy sought.
* The Board will review the appeal and gather information regarding any infractions.
* At the next regularly scheduled meeting the Board will determine if there has been a violation of due process and will rule on the appeal.
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**5.0 Policy and Procedures Appendix (adopted 1/9/20)**

**5.1 Using QuickBooks (QB):**

**Account Register**

1. Open Budget and Finance and assign each claim a number in the BooSt Expenditure Report
2. Open QB – password is Livvi7@
3. On the home page open the check register, from the dropdown open either the Early Childhood or the School Ready account. **(Be sure to enter checks and deposits to the correct account.)**
4. For each claim enter the date (today’s date is the default date but it can be changed), number, vendor, amount, account code (see below) and under memo the month the service was done
5. The account code is selected from the dropdown menu (for example ink is billed to 260-47 Office Supplies - it is important to use the correct code from the chart of accounts so that BooSt and County books agree).
6. After you enter a check or a deposit the balance on the lower right is automatically calculated.

**Account Register Payments from multiple accounts (paychecks)**

1. Some payments draw funds from multiple accounts (for example paychecks).
2. Instead of selecting the account code from the dropdown menu, double click in the lower left-hand corner. This will open a detailed view of the check.
3. Below the check you can enter amounts for multiple line items (for example - paychecks debit SR admin Salary, FICA, IPERS and Health Insurance and Quality Improvement Salary, FICA, IPERS and Health Insurance). To see an example, open a prior paycheck.
4. The paycheck portion that comes out of Early Childhood Admin is also split out this way.
5. Once you have the correct amount for each line item of the paycheck you can memorize and automate the check so that you do not have to recalculate these amounts each month.
6. **However, two months of the year have three paychecks. The third check will need to be corrected manually because health insurance is only taken from the first two paychecks. You will need to use the county’s monthly financial report expense detail to match the check with the county.**

**QuickBooks Reconciliation Report**

1. Near the first of the month the county will email a monthly financial statement.
2. Print the report and separate School Ready from Early Childhood. (I prefer to reconcile Early Childhood first because it has fewer checks.)
3. Open the QB account register for SR or EC and enter the amount of interest (it is for the prior month so if you are working on the August report list July int in the memo).
4. In the top row Banking tab click on reconcile. This opens the reconciliation dialog box.
5. Check the opening balance to see that it agrees with the Story County Fund Status opening bal.
6. Next enter the ending balance shown by the SC Auditor on the Fund Status and click continue.
7. Check the payroll amount on the SC Expense Detail and check it off on your hard copy.
8. If the amount agrees click on the entry, do the same for each check and each deposit.
9. When you have clicked on each entry the county has paid, the cleared balance and the reconciled balance should be the same and you will see a zero difference.
10. If the amounts match, click reconcile now to generate a reconciliation report. (if not see #12)
11. The reconciliation report shows both the cleared balance, that should match the county’s balance and a current balance that reflects any claims entered after the county cutoff date.
12. If they are not the same:
	1. check the beginning balances with the county’s report and the last reconciliation
	2. see if the amount for each check agrees with the county
	3. make sure a SR check is not listed under EC or vice versa
	4. that you have entered the monthly interest and any deposits made
	5. If that fails ask a co-worker to look at the books to see what you may have missed
13. Repeat the same steps for both funds.

**BooSt Monthly Finance Report**

1. Once you have reconciled both accounts, open Reports – Memorized Reports – Accountant – 2021 EC Monthly Report.
2. Review the report to make sure that it agrees with the Reconciliation Report.
3. Click the down arrow by the Salary, FICA, IPERS and Health Ins. to collapse the extra lines.
4. Click on the Excel tab above the report and click on create a new worksheet.
5. This will export a copy of the report. Save in Budget/Finance – Expense Reports – year - mo.
6. Repeat the process for the School Ready Fund.
7. Then open the previous EC SR Monthly Finance Report and save it as the current month.
8. Copy and paste the current EC Monthly Report over the past month’s report and do the same for the SR report.
9. Above the EC Report you should see the summary information updated to the current month.
10. If the figures are correct, this report gets printed (double-sided on yellow paper) for the board.
11. A hard copy and the reconciliation are filed with the co. financial statement for the same month.

**Semi Annual Report**

1. In early January after the December Monthly Report is completed submit the year to date income and expenses to the State ECI office.
2. Open the internet browser, under favorites go to Iowa Grants, enter user name and password, select My Grants, open the current year’s grant, select Status, then Semi-Annual Report.
3. Enter the SR and EC income and expenses.

**5.2 Developing a Budget**

The budgeting process begins in January by estimating the amount of funding that will be coming in the next fiscal year and estimating the total expenses. In the last eight years ECI has usually been level funded, so it is recommended that one start with the assumption of level state funding. As the legislature progresses, the state ECI office will send out a projected funding amount.

It is hard to estimate the amount of contracted funds contractors will not spend. I try to make a very conservative estimate because you do not want to contract for more funds than you actually have. The board can later reallocate additional funds if the carry forward estimate is low.

In early spring the board will determine the amount to fund contracts and preschool scholarships. Ask Story County if they know how much health insurance will cost next year. If they do not know ask how much they are estimating. The board also will conduct an annual evaluation and determine if they will award a salary increase.

Once you determine an amount for all the line item expenses each individual item is put into the revised Chart of Accounts for the next fiscal year (see attached a sample). The Chart of Accounts is used to create a budget that is approved by the BooSt Board at the June meeting. After it is approved the budget is submitted to the state in Iowa Grants. A copy of the Chart of Accounts is also sent to the Story County Auditor so they can set up the BooSt accounts for the fiscal year.

**Creating the Budget in QuickBooks**

1. In the QuickBooks menu click on Company tab, scroll to Planning and Budgeting/Set up Budgets
2. In the upper right corner select “Create new budget”
3. Select the year, profit and loss and click next
4. Select “no additional criteria” and click next
5. Select Create budget from scratch and click Finish
6. For state income enter 25% in July, October, January and April
7. Enter carry forward funds in July **(This will need to be corrected when actuals are known.)**
8. When an amount is projected to be the same each month, enter the full amount in the first month and divide by 12 then click “copy across” at the bottom of the page. *You may have to add or subtract a few cents from the first month to get the total to match the budgeted amount.*
9. Repeat this for each line item in the chart of accounts
10. If you need a new line item and it is not listed in the QuickBooks Budget, it will have to be added to the Chart of Accounts in QuickBooks. In the main menu go to List and select Chart of Accounts. Scroll down to the account that you want to add a sub account and R click. Give the account a name and number, be sure to link it as a sub account of the account it is under.
11. After you set up the budget, run a budget report in Reports – Budgets and Forecasts
12. Customize the budget to show the Year instead of Months, it should equal the total of the Chart of Accounts. If it does not, print a copy of the QuickBooks Budget Report and compare each line to the chart of accounts.

**5.3 BooSt Annual Report**

The annual report is completed on-line in Iowa Grants (see step 2 in Semi-Annual Report). The annual report is fairly time consuming. Each section is independent from every other section so you do not have to do it in the order below. **Instructions for “Completing the Annual Report” are on the ECI website, click Local Systems then Toolkit Tools and scroll down the page.** You may want to open the report and get familiar with each section in early July. An easy place to start is to open programs that we did not fund and mark them as complete. Then you will want to create a file folder for this year’s report and download any templates that need to be filled out, such as the board matrix.

**Annual Finance Report**

1. Once you have the reconciled Story Co’s Accrual Report with the QuickBooks Annual Report download the template for the SR and EC Financial report. (Mid-August)
2. Open a copy of last year’s report. The R-hand column of the FY19 report will be used to fill out the left-hand column for FY20.
3. Use the financial information in the QuickBooks report to complete the total income and expenses for each line item.
4. The final balance should match both the QuickBooks Report and the County’s ending balance.
5. If the totals match, have the Co. Auditor’s office sign 2 copies of each report. One copy is left with the county.
6. Scan a copy of each signed report and upload them to Iowa Grants/Annual Report.
7. Also save and upload an Excel copy of each report and upload to Iowa Grants/Annual Report.

**5.4 Contracting:**

Preschool Scholarships

It is difficult for programs to get a firm number for scholarships in the spring. One solution is to put additional funds in this category, if more children than expected enroll then funding is available. If fewer children enroll, funds can be used for another purpose or carry forward into the next year.

1. Forms from the previous year are found under Documents, PK Scholarships
2. Create a folder for the new fiscal year for updated forms.
3. In February, meet with the Children’s Committee to determine the amount of funding available for PK Scholarships and if they have any changes to the current application forms.
4. In March send the PK Scholarship applications forms to preschools (school and center based).
5. It is best to initially restrict existing programs to only apply for the number of scholarships they have in the current year. This is done so that programs do not over estimate the number of children they will enroll in the fall.
6. Track the number of
7. Initial applications should be returned by early June, this helps the board determine if more funds need to be allocated to scholarships in the budget for the next fiscal year.
8. In early August programs who have applied should be contacted to determine the number of children enrolled who are eligible for scholarships.
9. Update the Board at the August meeting on how many children have applied for Scholarships.
10. Work can begin on creating a draft contract for each program that has applied. Send out contracts that are ready at the end of August. Some programs, especially ISU centers, do not have firm numbers until school starts so the contract may go out in September.

**DAISEY reporting system:**

DAISEY is used by ECI to collect Family Support information (contractors have to submit Early Childhood program data directly to me). **You will need to be assigned a username and password from the team at the University of Kansas**. There are tutorials on the website that should be taken in the first two months after starting. The Area Director is required to approve adding contractors and administrators. The only data you have access to is quarterly reports and the Missing Data report. You should check this report each quarter to make sure contractors are up to date. I print the DAISEY quarterly report data and attach it to their narrative report. This way they do not have to report the data twice.

* 1. **Miscellaneous:**

**Computers and technology:**

Employee emails are setup by Boone Co. IT. The format is usually first initial and last name followed by “@boonecounty.iowa.gov”. There is a generic email (boost@boonecounty.iowa.gov). It is available to be printed on documents and given out to lists that will not need to be changed, when the director changes.

Computer software: BooSt is a member of Tech Soup a non-profit company that provides low-cost software to non-profits. If any software or equipment is needed, look at their catalogue first. The username and password are filed under Documents – Technology and Software - Tech Soup.

There is a laptop and a projector in the Boone office. There is a desktop in each county office. Eric Sloan is the tech support in Boone. The main office files are kept in Boone and the desktop is connected to the Boone Co. server.

The Ames desktop pass code is 1954. It is connected over public WIFI and is quite slow. The Boone IT set up a VPN connection to the Ames computer and the laptop. To connect remotely you need to connect to the internet, then connect via the VPN and then sign in via remote desktop using your password.

**Community Groups and Meetings:**

**Room Reservations:** If you want to reserve a meeting room in at the Ames office send an email to FMWorkorders@storycounty.com in the email state the group/purpose, date, time and room name. The meeting room at the top of the stairs is the West Conference Room, the large room by the BooSt office is the Multi-Purpose Room, and the smaller room next to it is the East Conference Room.

**ECI Regional Directors Meeting**: Area Directors from central Iowa meet 4-5 times per year via Zoom or conference call. The current chair is Barb Bremner.

**BooSt Contractors Meeting:** Every other month I try to meet with our contractors on a Wednesday the week following a Board meeting at 1 pm at the Ames office.

**Boone and Story County CARES** is the child abuse prevention council for Boone and Story County. I have been a member of the board. They fund an LDI parent development program in both counties.

**CPPC (Community Partnership for Protecting Children)** There are two CPPC meetings. One in Ames for Story County (2nd Tuesday at 10:00) and one in Madrid for Boone/Dallas County (3rd Thursday at 1:00). Jenny Felt is the coordinator.

**Grade Level Reading**: This group meets monthly to plan and implement collaborative strategies to improve literacy rates in Story County. It also works closely with Raising Readers. Contact, Malai Amfahr, United Way.

**Story County and Boone County Board of Supervisors**: At least once per year I schedule time at the Supervisors meeting to give an annual update. I use the annual report data to update the BooSt Snapshot document. It can be found in Documents – Board – Annual and Q. Reports- 2019. I try to go to the Story Board meeting in March to remind them that we need to renew our Fiscal Agent agreement. The report is 5-10 min.

**SCQLA:** Story County Quality of Life committee helps with the Story County Public Health needs assessment and community health plan. I represent early childhood on the committee. The leader is Les White from Mary Greeley Hospital.

**Boone Co. Human Services Council:** The Boone council meets on the second Monday at ISU Extension at noon. The helmet project below is a Boone HSC project.

**Bike Helmets**: There are helmets stored in the basement of the Boone office. I have coordinated the fund raising and ordering of the helmets for several years for the Boone County Human Services Council. We distribute helmets at the Boone Public Library’s Summer Reading Kickoff in early June. There is a computer file folder in Documents – Community Partners – Boone Co Human Ser – Helmets. Due to COVID19 the June 2020 event was canceled so no fund raising needs to be done in FY21.

1. In early fall request funding (usually $500) from CPPC (Jenny Felt).
2. Other funding sources are the FORCE Foundation, CARES, Good Community Trust, and local service clubs – Rotary, Kiwanis, etc. (Funders should be recognized with a sign at the event.)
3. Any donations are given to the Human Ser. Council Treasurer (Michelle Hull RSVP Boone Courthouse)
4. We usually go through 200-220 helmets at the event.
5. In February or March order the helmets from Top Gear, Tacoma, WA
6. The helmets are stored in the basement
7. In the spring form a committee to help with transporting the helmets, set up and helmet fitting.
8. Someone should also volunteer to set up a table to display Boost and HS Council information.

Pancake griddles and cooking supplies in the BooSt storage room in the Boone office belong to the Boone Co. HSC. We used to cook pancakes at a family resource fair that is no longer held. The griddles are available to HSC agency that would like to use them for a fund-raising event.

Strollers – There are about 20 strollers stored in the basement. They belong to the YSS Family Nest program. I will talk to YSS about coming up with some ideas to get the strollers distributed to parents.

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|  | **Sample BooSt FY20 Chart of Accounts** |  |
|  |  **Category**  |  **Account Codes**  | **Program/Service** | **Entity** | **SR FY20 Funds** |
|  |  **SR Admin**  |  45000-03300-100-47  | Director Sal (12.188%) | Staff (1 of 3) |  $ 5,484.00  |
|  |   |  45000-03300-110-47  | FICA (.0765 x Sal) | 1 of 3 |  $ 332.00  |
|  |   |  45000-03300-111-47  | IPERS (.0944x Sal)  | 1 of 3 |  $ 518.00  |
|  |   |  45000-03300-114-47  | Health and Disability  | 1 of 3 |  $ 2,157.00  |
|  |   |  45000-03300-260-47  | Office Supplies 100% |   |  $ 425.00  |
|  |   |  45000-03300-399-47  | Audit/ board exp. | various |  $ 2,115.00  |
|  |   |  45000-03300-411-47  | PR/Web 100% |   |  $ 800.00  |
|  |   |  45000-03300-413-47  | Mileage 100% |   |  $ 548.00  |
|  |   |  45000-03300-414-47  | Phone 100% |   |  $ 900.00  |
|  |   |  45000-03300-420-47  | Fiscal Agent .03sal/b | Story County |  $ 2,112.00  |
|  |   |  45000-03300-422-47  | Training/Conf 100% |   |  $ 80.00  |
|  |   |  45000-03300-462-47  | Liability Ins. 100% | ICAP |  $ 1,245.00  |
|  |   |  |  | Subtotal admin |  $ 16,716.00  |
|  |  **Quality**  |  45-03300-378-100  | Dir. Sal (78.124%) | Staff 2 of 3 |  $ 35,156.00  |
|  |  **Improvement**  |  45-03300-378-110  | FICA .0765 x .766 sal | 2 of 3 |  $ 2,133.00  |
|  |  378-47  |  45-03300-378-111  | IPERS .105 x .766 sal | 2 of 3 |  $ 3,330.00  |
|  |   |  45-03300-378- 114  | Health Insurance | 2 of 3 |  $ 13,928.00  |
|  |   |  45-03300-378-476  | **Mini Grants** | various |  **$ 3,380.00**  |
|  |   |  |  | Subtotal QI |  **$ 57,927.00**  |
|  |  **SR Other**  |  45000-03300-366-47  |  | **Agency** |   |
|  | 366-47 |  45000-03300-366-470  | PK Scholarships | various |  **$ 112,000.00**  |
|  |  |  45000-03300-366-471  | Storks Nest  | YSS |  **$ 48,000.00**  |
|  |  |  45000-03300-366-472  | Preschool Program  | MICA Pre K |  **$ 39,000.00**  |
|  |  |  45000-03300-366-473  | Mini Grants | various |  **$ 47,920.00**  |
|  |  |  45000-03300-366-474  | Healthy Futures | YSS  |  **$ 109,650.00**  |
|  |  |  45000-03300-366-478  | Parents as Teachers | LSI |  **$ 170,640.00**  |
|  |  |  |  | Subtotal Other |  $ 527,210.00  |
|  |  |  |  | SubSRPrograms |  $ 585,137.00  |
|  | **Early Childhood FY20 Billing Codes** | **SR Total** |  $ 601,853.00  |
|  |  **Category**  |  **Account Codes**  | **Program/Service** | **Agency** |  |
|  |  **EC Admin**  |  46000-03300-100-46  | Director Sal 9.688% | 3 of 3 |  $ 4,360.00  |
|  |   |  46000-03300-110-46  | FICA (.0765 x .1 sal) | 3 of 3 |  $ 260.00  |
|  |   |  46000-03300-111-46  | IPERS .0867 x .1 sal | 3 of 3 |  $ 400.00  |
|  |   |  46000-03300-114-46  | health In .0867 x .1sal | 3 of 3 |  $ 1,724.00  |
|  |   |   |   | Subtotal EC adm |  $ 6,744.00  |
|  |  **EC Programs**  |  4600-03300-394-462  | Crisis Child Care | LSI |  **$ 41,600.00**  |
|  |   |  4600-03300-394-464  | Childcare Consultation  | Orchard Place |  **$ 38,871.00**  |
|  |   |  4600-03300-394-476  | **CCNC MICA** | MICA |  **$ 40,025.00**  |
|  |  |  4600-03300-394-477  | Mini Grants | various |  **$ 14,907.00**  |
|  | EC interest  | 170.17 | 134408 | Subtotal EC CC |  $ 135,403.00  |
|  | SR interest | 849 | 557552 |  EC Total |  **$ 142,147.00**  |
|  | EC carry for | 7568.83 |  | SR Total |  **$ 601,853.00**  |