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FISCAL GUIDANCE 240.01
[OEL-FG-0048-08]

CASH MANAGEMENT PROCEDURES
September 22, 2008

Summary

This fiscal guidance advises early learning coalitions and other subrecipients that receive early learning funding from the Agency on procedures governing changes to electronic funds transfers, advanced payments, final and supplemental invoices, interest earned on advanced payments, audit disallowances, and current and prior year refunds.

This fiscal guidance replaces OEL-FG-0044-07.

Background

The Federal Government requires that minimal time elapse between the transfer of funds from the U.S. Treasury and the disbursement of payments by the Agency or a coalition (45 *Code of Federal Regulations* § 74.22). Effective cash management includes:

- Control and accountability for all funds.
- Written procedures to minimize the time between the transfer of funds and payment of allowable costs.
- Sufficient cash on hand to prevent any interruption in services.

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Office of Early Learning

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The Agency reviews the coalition's procedures covering the receipt, custody, and expenditure of program funds. This fiscal guidance references the following attachments: 1. School Readiness Fiscal Forms; 2. Voluntary Prekindergarten (VPK) Fiscal Forms; 3. VPK Outreach and Awareness and Monitoring Initiative Fiscal Forms; and 4. Recommended Procedures for Effective Cash Management.

Fiscal Guidance

Electronic Funds Transfers and Warrants

Pursuant to 411.01(7)(c), F.S., coalitions are required to fully implement the electronic funds transfer system (EFTs) for efficient and timely payment processing. If a coalition changes financial institutions or merges with another coalition, the EFTs may need to be changed. A coalition must plan accordingly because reimbursement may be delayed if changes are not properly processed. A coalition experiencing a change that may impact its EFTs is recommended to immediately do the following:

- Submit a letter from the new financial institution and a Direct Deposit form (Form DFS-A1-26E) to the Department of Financial Services. The Direct Deposit form is available online at: <http://flair.dbf.state.fl.us/>. After the website is accessed, choose the "Forms" link under the "Vendors" column, and select "Direct Deposit."
- If registered with the Direct Deposit Unit and MyFloridaMarketplace, please note the first seventeen characters of the registered information at each office must match. If this information does not match, an EFT is not processed and a warrant is issued instead. For information pertaining to EFT/Direct Deposit, call (850) 410-9466. If registered at MyFloridaMarketplace, call (866) 352-3776.

Voluntary Prekindergarten Payments

Section 1002.71(5)(b), *Florida Statutes*, requires the Agency to adopt procedures for the advance payment of private providers and public schools in the VPK program. Prepayments are based on student enrollment in the program. Prepayments are reconciled based on certification of student attendance in accordance with Rule 60BB-8.204, *Florida Administrative Code*, the Agency's uniform attendance policy.

If a coalition owes VPK prepayments to the Agency at the end of a fiscal year, the coalition must prepare its final invoice for the fiscal year and mark the box on the Reimbursement Request Invoice indicating final invoice and remit the invoice with a check made payable to the Agency for the balance owed to the address listed on page 6 of this guidance.

If a coalition is owed money by a provider at the end of the fiscal year due to unrecovered provider overpayments, the coalition may invoice the Agency on the final (13th) invoice for the delinquent amount. A coalition must prepare its final invoice for the fiscal year and submit the Reimbursement Request Invoice (Attachment 1, Page 1; Attachment 2, Page 1; or Attachment 3, Page 1) indicating final invoice and remit the invoice including supportive detail of funds owed to the coalition by each delinquent provider on account. A coalition must make efforts to recover delinquent accounts in accordance with OEL File No. 240.03. When debt is collected by the coalition, the coalition must submit a check to the Agency, along with a supplemental invoice indicating a Prior Year Adjustment.

Advanced Payments, Voluntary Prekindergarten Administrative Advances, and VPK Program Advances

A cash advance of school readiness funds must be limited to the minimum amount needed (see detail below) and must be timed in accordance with the actual, immediate cash requirements in carrying out the purpose of the school readiness program (45 *Code of Federal Regulations* § 98.60(f)). The timing and amount of a cash advance must be as close as administratively feasible to the actual disbursements by the recipient organization for direct program or project costs and the proportionate share of any allowable indirect costs (45 *Code of Federal Regulations* § 74.22).

To facilitate a cash advance, a coalition must:

- Submit an initial cash advance request for a new fiscal year to the Agency before, or early into, the new fiscal year.
- Base an initial cash advance of school readiness funds on the projected need to cover the coalition's immediate cash requirements not to exceed the anticipated expenses of a 30 day period. An initial cash advance may not exceed the coalition's highest invoice month from the previous fiscal year. If at any time the advanced amount represents an increase over the highest invoice for

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the previous fiscal year, the coalition must provide sufficient justification, including, but not limited to, the coalition's spending plan or other internal projections supporting the Cash Advance Reconciliation Form (Attachment 1, Page 2). The Agency may permit a coalition experiencing unusual circumstances to exceed the highest-month requirement. The Agency does not process or approve an initial cash advance request until the prior fiscal year's advance is repaid in full.

- Request a VPK administrative advance that does not exceed one-twelfth of the total administrative allocation. A coalition must use the current VPK Payment Request Invoice Form (Attachment 2, Page 1) to request a VPK administrative advance.
- Request a VPK program advance that does not exceed the highest VPK enrollment number in the previous grant award period, multiplied by the legislatively mandated base student allocation, divided by 11. A coalition with a District Cost Differential (DCD) higher than 1 may adjust the base student allocation in line with its DCD. A coalition has the option of requesting no VPK program advance, a lesser program advance, or a greater program advance amount. A request for a greater VPK program advance amount must include sufficient supportive documentation to justify the greater amount requested. A coalition must use the current VPK Reimbursement Request Invoice Form (Attachment 2, Page 1) to request a VPK program advance. A coalition may request an additional program advance during the fiscal year, with documents that support the request.
- Complete a monthly reconciliation, including projections for future cash needs. A coalition's account may not hold more than 1 month's expenses in surplus unless authorized by the Agency in writing. For school readiness funds, the Monthly Reimbursement Request Invoice Form is used to increase or decrease the balance of the cash advance provided by the Agency. The Invoice documentation must include the Cash Advance Reconciliation Form to support the increase or decrease request. If at any time the advanced amount represents a significant increase over the highest invoice for the previous fiscal year, the coalition must provide sufficient justification, including, but not limited to, the coalition's spending plan or other internal projections supporting the Cash Advance Reconciliation Form. The Agency may permit a coalition experiencing unusual circumstances to exceed the highest-month requirement.
- Reconcile the advanced payment to the actual expenditures for the current month and document the process in the coalition's files.
- Manage its cash and repayment of advanced funds by offsetting the advance against expenditures in a manner that the final invoice does not require a repayment to the Agency.

If a coalition owes a cash advance of school readiness funds, a VPK administrative advance, or a VPK program advance to the Agency at the end of a fiscal year, the coalition must prepare its final invoice for the fiscal year and submit the Reimbursement Request Invoice indicating final invoice with a check made payable to the Agency for the balance owed.

If an expenditure equals or exceeds the advanced payment, a coalition must follow the standard processing procedures using the Reimbursement Request Invoice.

Interest Earned on Advanced Funds

Federal regulations require the coalition to promptly, but at least quarterly, remit to the grantor agency interest earned on federally funded advances (i.e., school readiness funds) which must be held in a secure interest bearing account. The coalition is responsible for ensuring their subrecipients, if any, comply with applicable laws, rules and regulations regarding interest income from advanced grant funds. A coalition may keep interest amounts up to \$100 per year for administrative expenses (45 *Code of Federal Regulations* § 92.21(i)). The first \$100 of interest earned may be retained; however, the coalition must reflect the interest retained on the Reimbursement Request Invoice. A coalition must use the funds to offset administrative reimbursements (97BBA) on the invoice during the period that the allowable \$100 in interest is retained.

A coalition must invest VPK funds provided as advances or prepayments in a secure interest-bearing account. A coalition must return interest income on VPK funds to the Agency in accordance with Section 216.181(16), *Florida Statutes* and paragraph 5 of the grant agreement.

Each quarter, a coalition must calculate, using the methodology explained in Fiscal Support Guidance 07.02, the interest earned throughout the program year on unexpended school readiness or VPK funds in the coalition's interest-bearing account. A coalition must keep documents to support the interest-income calculation based on bank statements and make these documents available for audit or monitoring purposes. The interest must be calculated separately for each program (i.e., school readiness or VPK). Earned interest must be returned by check made payable to the Agency within 30 calendar days after the end of each quarter. The remittance detail must identify the fiscal quarter and the interest payment attributable to each program.

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A coalition must submit a remittance check to the following address:

Attn: Financial Administration
Agency for Workforce Innovation
Office of Early Learning
Caldwell Building, MSC 140
107 East Madison Street
Tallahassee, Florida 32399-4120

Audit and Monitoring Disallowances

During monitoring or audit activities, a particular item or items of cost may be questioned. The Agency may formally determine an expenditure to be unallowable in accordance with the applicable cost principles or other terms contained in the award (45 *Code of Federal Regulations* § 74.2) or state statutes. A disallowance may involve either current-year funds or prior-year funds.

For a disallowance involving current-year grant funds, the coalition must:

- Reduce or “offset” the next monthly Reimbursement Request Invoice with the amount of repayment due from the coalition;
- Enter the amount of disallowance as a reduction to the OCA originally impacted by the expenditure; and
- Include a written explanation indicating that the Reimbursement Request Invoice reflects a reduction because of a disallowance referenced in the supporting documents provided.

Prior-year disallowances must be repaid to the Agency from revenue sources other than grant funds. To repay prior-year disallowances, the coalition or subrecipient must:

- Remit a check (made payable to the Agency for Workforce Innovation) for the disallowed amount with a Reimbursement Request Invoice to the address listed above;
- Indicate a prior-year refund transaction by checking the appropriate box on the Reimbursement Request Invoice; and
- Identify the OCAs originally impacted by the disallowance and provide supporting documents that reference the disallowance.

Refunds

If a parent, contractor, school readiness provider, or VPK provider repays funds (i.e., refunds) to a coalition that resulted from an overpayment or improper payment of current-year grant funds or remits restitution repayments, the coalition must:

- Use the refund amount to reduce or “offset” the next monthly current year Reimbursement Request Invoice (Attachment 1, Page 1; Attachment 2, Page 1; or Attachment 3, Page 1);
- Enter the refund on the Reimbursement Request Invoice as a reduction to the OCAs originally impacted by the expenditure; and
- Submit documents that explain the reason for the refund along with the Reimbursement Request Invoice.

A coalition that receives a refund (resulting from an overpayment, improper payment or restitution payment) involving prior-year grant funds must:

- Remit a check (made payable to the Agency for Workforce Innovation) for the refund amount with the monthly Reimbursement Request Invoice to the address listed on page 6;
- Indicate that the refund is a prior-year refund transaction on the Reimbursement Request Invoice; and
- Provide a written explanation describing the reason for the refund and identify the OCAs originally impacted by the expenditure.

Reimbursement Request Invoice

A coalition must submit a Reimbursement Request Invoice using the currently approved form.

Replacement of Former Policy

This fiscal guidance replaces OEL-FG-0044-07 (Cash Management Procedures) adopted by the Office of Early Learning on May 24, 2007.

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History

Original.—FPSR-PI-FMS-04-02. (*Rescinded*). *Revised* OEL-PI-0038-06 (June 23, 2006). *Revised.*—OEL-FG-0044-07 (May 24, 2007). *Revised* – OEL-FG-0048-08 (September 22, 2008).

Attachments:

- Attachment 1 (School Readiness Fiscal Forms)
- Attachment 2 (VPK Fiscal Forms)
- Attachment 3 (VPK Outreach and Awareness and Monitoring Initiative
Fiscal Forms)
- Attachment 4 (Recommended Procedures for Effective Cash Management)



AGENCY FOR WORKFORCE INNOVATION

EARLY LEARNING COALITION

Invoice Number
 Invoice Type
 DATE

Supplemental
 Type

Reimbursement Request Invoice

SCHOOL READINESS SERVICES

Grant Payment Information	
Grant Number	
Grant Amount	
Reimbursement Period	
Grant Period	July 01, 2008 - June 30, 2009
County(s)	
Payee FEID #	
Payee	
Address	
City	

Children Served	
Unduplicated	

Reimburse to: Dept. Org XXXX	County Name Org Code	County	County	County	County	County	County	County	TOTAL
		County 1	County 2	County 3	County 4	County 5	County 6	County 7	
97BBA									0.00
97BBD									0.00
97Q00									0.00
97QVP									0.00
97QI4									0.00
97QIN									0.00
97BDE									0.00
97INT									0.00
97PPA									0.00
97PPD									0.00
97PP0									0.00
97C00									0.00
97CF0									0.00
97LCA									0.00
97LCD									0.00
97LC0									0.00
97LCE									0.00
97R00									0.00
97G00									0.00
97GSD									0.00
97P00									0.00
97GNW									0.00
97TNW									0.00
89JTR									0.00
89J00									0.00
97RSP									0.00
97HCR									0.00
97HCF									0.00
97ADV*									0.00
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CERTIFICATIONS

"I certify that the above information and included on the attached page(s) is true and correct and the expenditures are allowable under the terms and condons of this award".

Coalition Certification _____ Date _____

"I have reviewed the invoice and related documentation in accordance with departmental standards and hereby approve this invoice for payment."

Date Rec'd by Analyst _____ OEL Financial Admin. Analyst: _____ OEL Financial Admin. Analyst Approval Date _____

Date Rec'd by AWI/Grants Management: _____
 _____ AWI Grants Management APPROVED FOR PAYMENT _____ Date: _____

*To only be used for clearing the advance against subsequent reimbursements

School Readiness Cash Advance Reconciliation

Cash Required for Current Business Cycle	_____	[Analysis should address comprehensive cash flow pending next reimbursement from OEL. Documented analysis must be retained for subsequent monitoring.]
Cash Advance Now Held	_____	[Advance On-hand, supported by analysis of reconciled cash balance on general ledger. Documented analysis must be retained for subsequent monitoring. Reconciled Cash balance on general ledger should be traceable to reconciled bank statement on a monthly basis - documentation should be retained]
Adjustment to 97ADV	_____	[Adjustment amount should be included as repayment of 97ADV on current school readiness invoice, if positive amounts represents a time critical need, submit a supplemental SR invoice for approval by financial admin. analyst]

ELC's Responsibility

- 1 Maintain supporting documentation for items above.
Review Cash Required Analysis procedures with financial admin. analyst
- 2 prior to any request for an adjustment to original SR advance for 2007-08, the FA should understand and approve process.
- 3 Reconciliations should be completed in a timely manner.

Financial Admin. Analyst Responsibility

- 1 On a monthly basis FA should track Cash requirement and compare to actual expenditures. This should be a function of the SR Workbook.
- 2 FA should obtain an understanding of the Cash Required Analysis and approve the process prior to processing adjustments for the SR Advance.
- 3 The FA shall review the Cash Advance Now Held on a quarterly basis.

Coalition Detail

Invoice Number :

Reimbursement
 Period:

DIRECT SERVICES COSTS	Net Cost	Net Cost	Adjustments to	Less Local	Less Local	Total	OCA	County/ Coalition	Gold Seal	Direct Service
Billing Grp	POS \$ Amt	C/V \$ Amt	Invoices	Match POS	Match C/V	Amount	Conversion	Roll Up	97GSD	Payment
			Amount	Amount	Amount					
BGD						0.00	97HCF			0.00
DHKAL						0.00	97HKR			
DHKMS						0.00	97HKR			
DHKLA						0.00	97HKR			0.00
BG3W						0.00	97G00			
BG5T						0.00	97G00			
BG5						0.00	97G00			
BGSNT						0.00	97G00			0.00
BG3R						0.00	97GNW			
BG3T						0.00	97GNW			
BG3						0.00	97GNW			0.00
BG7						0.00	97P00			
BG8-Teen Prt						0.00	97P00			
BG8						0.00	97P00			0.00
BG8OP						0.00	97C00			0.00
CF-Migrant						0.00	97CF0			
CF-Disabled						0.00	97CF0			0.00
BG8HS				X	X	0.00	97LCO			0.00
CCPP						0.00	97PP0			0.00
CCPP-GSD*				X	X	0.00	97PP0			0.00
BG1				X	X	0.00	97R00			0.00
BG5N						0.00	97TNW			0.00
WRC						0.00	97RSP			0.00
							97GSD			
							97GSD - 0-2		0.00	
							Revised 97GSD		0.00	
TOTAL	0.00	0.00	0.00					0.00		0.00

*CCPP-GSD is for information only. The Gold Seal amount should already be included in the Net Cost.

OTHER COSTS:

Coalition Administration

	97BBA	
Budget	0.00	
Payment	0.00	

Non Direct Services

	97BBD	
Budget	0.00	
Payment	0.00	

Purchasing Pool Administration

	97PPA	
Budget	0.00	
Payment	0.00	

Resource and Referral

	97QI4	
Budget	0.00	672870.83
Payment	0.00	

Application Processing

	97BDE	
Budget	0.00	
Payment	0.00	

Infant & Toddler Quality Set Aside

	97INT	
Budget	0.00	
Payment	0.00	
Adjust 97GSD 0-2 to 97INT	0.00	
Revised Payment	0.00	

Purchasing Pool Non-Direct Services

	97PPD	
Budget	0.00	
Payment	0.00	

Inclusion Services

	97QIN	
Budget	0.00	
Payment	0.00	

Quality

	97Q00	
Budget	0.00	
Payment	0.00	

Safety Net

	89JOO	
Budget	0.00	
Payment	0.00	

Local Coalition Option- Admin.

	97LCA	
Budget	0.00	
Payment	0.00	

CCDF Quality

	97QVP	
Budget	0.00	
Payment	0.00	

89JTR

Budget	0.00	
Payment	0.00	

Local Coalition Option - Non-Dir.

	97LCD	
Budget	0.00	
Payment	0.00	

Local Coalition Option - Eligibility

	97LCE	
Budget	0.00	
Payment	0.00	

Children Served

Unduplicated
 (SRS 5045)

COALITION: EARLY LEARNING COALITION OF _____
ADDRESS: _____
PERIOD COVERED BY THIS REPORT: _____

SUMMARY RECAP SHEET FOR NON-DIRECT COSTS BY OCA

97BBA		97BBD		97PPA		97Q14	
Sub Contractor A	0.00	Sub Contractor A	0.00	Sub Contractor A	0.00	Sub Contractor A	0.00
Sub Contractor B	0.00	Sub Contractor B	0.00	Sub Contractor B	0.00	Sub Contractor B	0.00
Sub Contractor C	0.00	Sub Contractor C	0.00	Sub Contractor C	0.00	Sub Contractor C	0.00
Sub Contractor D	0.00	Sub Contractor D	0.00	Sub Contractor D	0.00	Sub Contractor D	0.00
Sub contractor E	0.00	Sub contractor E	0.00	Sub contractor E	0.00	Sub contractor E	0.00
Sub Contractor F	0.00	Sub Contractor F	0.00	Sub Contractor F	0.00	Sub Contractor F	0.00
Sub Contractor G	0.00	Sub Contractor G	0.00	Sub Contractor G	0.00	Sub Contractor G	0.00
Sub Contractor H	0.00	Sub Contractor H	0.00	Sub Contractor H	0.00	Sub Contractor H	0.00
Sub Contractor I	0.00	Sub Contractor I	0.00	Sub Contractor I	0.00	Sub Contractor I	0.00
ELC	0.00	ELC	0.00	ELC	0.00	ELC	0.00
TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -
97BDE		97INT		97PPD		97QIN	
Sub Contractor A	0.00	Sub Contractor A	0.00	Sub Contractor A	0.00	Sub Contractor A	0.00
Sub Contractor B	0.00	Sub Contractor B	0.00	Sub Contractor B	0.00	Sub Contractor B	0.00
Sub Contractor C	0.00	Sub Contractor C	0.00	Sub Contractor C	0.00	Sub Contractor C	0.00
Sub Contractor D	0.00	Sub Contractor D	0.00	Sub Contractor D	0.00	Sub Contractor D	0.00
Sub contractor E	0.00	Sub contractor E	0.00	Sub contractor E	0.00	Sub contractor E	0.00
Sub Contractor F	0.00	Sub Contractor F	0.00	Sub Contractor F	0.00	Sub Contractor F	0.00
Sub Contractor G	0.00	Sub Contractor G	0.00	Sub Contractor G	0.00	Sub Contractor G	0.00
Sub Contractor H	0.00	Sub Contractor H	0.00	Sub Contractor H	0.00	Sub Contractor H	0.00
Sub Contractor I	0.00	Sub Contractor I	0.00	Sub Contractor I	0.00	Sub Contractor I	0.00
ELC	0.00	ELC	0.00	ELC of Miami-Dade/Monroe	0.00	ELC	0.00
		GSD 0-2 Adj.	0.00				
TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -
97QOO		89JOO				97LCA	
Sub Contractor A	0.00	Sub Contractor A	0.00			Sub Contractor A	0.00
Sub Contractor B	0.00	Sub Contractor B	0.00			Sub Contractor B	0.00
Sub Contractor C	0.00	Sub Contractor C	0.00			Sub Contractor C	0.00
Sub Contractor D	0.00	Sub Contractor D	0.00			Sub Contractor D	0.00
Sub contractor E	0.00	Sub contractor E	0.00			Sub contractor E	0.00
Sub Contractor F	0.00	Sub Contractor F	0.00			Sub Contractor F	0.00
Sub Contractor G	0.00	Sub Contractor G	0.00			Sub Contractor G	0.00
Sub Contractor H	0.00	Sub Contractor H	0.00			Sub Contractor H	0.00
Sub Contractor I	0.00	Sub Contractor I	0.00			Sub Contractor I	0.00
ELC	0.00	ECL	0.00			ELC	0.00
TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -			TOTAL REQUEST	\$ -
97QVP		89JTR		97LCD		97LCE	
Sub Contractor A	0.00	Sub Contractor A	0.00	Sub Contractor A	0.00	Sub Contractor A	0.00
Sub Contractor B	0.00	Sub Contractor B	0.00	Sub Contractor B	0.00	Sub Contractor B	0.00
Sub Contractor C	0.00	Sub Contractor C	0.00	Sub Contractor C	0.00	Sub Contractor C	0.00
Sub Contractor D	0.00	Sub Contractor D	0.00	Sub Contractor D	0.00	Sub Contractor D	0.00
Sub contractor E	0.00	Sub contractor E	0.00	Sub contractor E	0.00	Sub contractor E	0.00
Sub Contractor F	0.00	Sub Contractor F	0.00	Sub Contractor F	0.00	Sub Contractor F	0.00
Sub Contractor G	0.00	Sub Contractor G	0.00	Sub Contractor G	0.00	Sub Contractor G	0.00
Sub Contractor H	0.00	Sub Contractor H	0.00	Sub Contractor H	0.00	Sub Contractor H	0.00
Sub Contractor I	0.00	Sub Contractor I	0.00	Sub Contractor I	0.00	Sub Contractor I	0.00
ELC	0.00	ELC	0.00	ELC	0.00	ELC	0.00
TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -	TOTAL REQUEST	\$ -

Total Non Direct \$ -

PERIOD COVERED BY THIS REPORT:

SUMMARY RECAP SHEET FOR NON-DIRECT COSTS BY OCA BY COUNTY FOR SUBCONTRACTOR A AND ELC ONLY

<u>97BBA</u>			<u>97BBD</u>			<u>97PPA</u>			<u>97Q14</u>		
Sub Contractor A	ELC		Sub Contractor A	ELC		Sub Contractor A	ELC		Sub Contractor A	ELC	
County 1	0.00	0.00	County 1	0.00	0.00	County 1	0.00	0.00	County 1	0.00	0.00
County 2	0.00	0.00	County 2	0.00	0.00	County 2	0.00	0.00	County 2	0.00	0.00
County 3	0.00	0.00	County 3	0.00	0.00	County 3	0.00	0.00	County 3	0.00	0.00
County 4	0.00	0.00	County 4	0.00	0.00	County 4	0.00	0.00	County 4	0.00	0.00
County 5	0.00	0.00	County 5	0.00	0.00	County 5	0.00	0.00	County 5	0.00	0.00
County 6	0.00	0.00	County 6	0.00	0.00	County 6	0.00	0.00	County 6	0.00	0.00
County 7	0.00	0.00	County 7	0.00	0.00	County 7	0.00	0.00	County 7	0.00	0.00
SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -
Check	Okay	Okay	Check	Okay	Okay	Check	Okay	Okay	Check	Okay	Okay
<u>97BDE</u>			<u>97INT</u>			<u>97PPD</u>			<u>97QIN</u>		
Sub Contractor A	ELC		Sub Contractor A	ELC		Sub Contractor A	ELC		Sub Contractor A	ELC	
County 1	0.00	0.00	County 1	0.00	0.00	County 1	0.00	0.00	County 1	0.00	0.00
County 2	0.00	0.00	County 2	0.00	0.00	County 2	0.00	0.00	County 2	0.00	0.00
County 3	0.00	0.00	County 3	0.00	0.00	County 3	0.00	0.00	County 3	0.00	0.00
County 4	0.00	0.00	County 4	0.00	0.00	County 4	0.00	0.00	County 4	0.00	0.00
County 5	0.00	0.00	County 5	0.00	0.00	County 5	0.00	0.00	County 5	0.00	0.00
County 6	0.00	0.00	County 6	0.00	0.00	County 6	0.00	0.00	County 6	0.00	0.00
County 7	0.00	0.00	County 7	0.00	0.00	County 7	0.00	0.00	County 7	0.00	0.00
SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -
Check	Okay	Okay	Check	Okay	Okay	Check	Okay	Okay	Check	Okay	Okay
<u>97QOO</u>			<u>89JOO</u>			<u>97LCA</u>					
Sub Contractor A	ELC		Sub Contractor A	ELC		Sub Contractor A	ELC				
County 1	0.00	0.00	County 1	0.00	0.00	County 1	0.00	0.00			
County 2	0.00	0.00	County 2	0.00	0.00	County 2	0.00	0.00			
County 3	0.00	0.00	County 3	0.00	0.00	County 3	0.00	0.00			
County 4	0.00	0.00	County 4	0.00	0.00	County 4	0.00	0.00			
County 5	0.00	0.00	County 5	0.00	0.00	County 5	0.00	0.00			
County 6	0.00	0.00	County 6	0.00	0.00	County 6	0.00	0.00			
County 7	0.00	0.00	County 7	0.00	0.00	County 7	0.00	0.00			
SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -			
Check	Error	Error	Check	Okay	Okay	Check	Okay	Okay			
<u>97QVP</u>			<u>89JTR</u>			<u>97LCD</u>			<u>97LCE</u>		
Sub Contractor A	ELC		Sub Contractor A	ELC		Sub Contractor A	ELC		Sub Contractor A	ELC	
County 1	0.00	0.00	County 1	0.00	0.00	County 1	0.00	0.00	County 1	0.00	0.00
County 2	0.00	0.00	County 2	0.00	0.00	County 2	0.00	0.00	County 2	0.00	0.00
County 3	0.00	0.00	County 3	0.00	0.00	County 3	0.00	0.00	County 3	0.00	0.00
County 4	0.00	0.00	County 4	0.00	0.00	County 4	0.00	0.00	County 4	0.00	0.00
County 5	0.00	0.00	County 5	0.00	0.00	County 5	0.00	0.00	County 5	0.00	0.00
County 6	0.00	0.00	County 6	0.00	0.00	County 6	0.00	0.00	County 6	0.00	0.00
County 7	0.00	0.00	County 7	0.00	0.00	County 7	0.00	0.00	County 7	0.00	0.00
SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -	SUB TOTAL REQUEST	\$ -	\$ -
Check	Okay	Okay	Check	Okay	Okay	Check	Okay	Okay	Check	Okay	Okay

Total Non Direct \$ -

1

AWI/OFFICE OF EARLY LEARNING	Invoice Number	1	
EARLY LEARNING COALITION of	DATE		
Reimbursement			
PAYMENT REQUEST INVOICE	VOLUNTARY PRE-KINDERGARTEN SERVICES		

Grant Number	SVXXX
Grant Amount	
Reimbursement Period	
Prepayment Period	
Grant Period	July 01, 2008 - June 30, 2009
County(s)	
Payee FEID #	
Payee	
Address	
City	

Unduplicated Children served	Unduplicated Children Served by County							
	0	0	0	0	0	0	0	
County Name Org Code	A xx-xx-xxx-xx-xxx	B	C	D	E	F	G	TOTAL
VPADM								0.00
VPADV								0.00
VPENR								0.00
VPMON								0.00
VPPRV								0.00
VPPRP								0.00
VPKSD								0.00
VPPRS								0.00
Left Blank for Expansion								0.00
TOTAL								0.00

CERTIFICATIONS

"I certify that the above information and included on the attached page(s) is true and correct and that expenditures included on this invoice are allowable under the terms and conditions of this award".

Coalition Certification _____ Date _____

"I have reviewed the invoice and related documentation in accordance with AWI/OEL Invoice Review Procedures and hereby approve this invoice for payment."

Date Rec'd by Analyst _____ OEL Financial Admin. Analyst _____ OEL Financial Admin. Analyst Approval Date _____

Date Rec'd by AWI/Grants Management Unit: _____ AWI/Grants Management Unit APPROVED FOR PAYMENT Date: _____

**VPK Prepay Request and Prepay Adjustment
 2008-09**

Coalition Name:
County Name:

	Month of	
Prepayment Received - 1		
Prepayment Received - 2		
Total Prepayment Received	\$	-

[Financial Admin. Analyst will maintain prior requests in VPK Workbook]
 [Financial Admin. Analyst will maintain prior requests in VPK Workbook]

Projected Prepayment Needed based on Enrollment

	5045V ¹	Additional ²		
Prepayment Received - 2			\$	-
Current Prepayment Request			\$	-
Total Prepayment Needed	\$		\$	-
Adjustment to VPPRP	\$		\$	-

¹ The 5045V for the applicable Month will be included.

² Support for enrollments not yet included in EFS must be support by documented calculations and certified by ED.

Reference Box

Submit in Month of:	Current Prepayment Request	Prepayment Received - 1	Prepayment Received - 2
July	July	N/A	N/A
July	August	N/A	N/A
August	September	July	August
September	October	August	September
October	November	September	October
November	December	October	November
December	January	November	December
January	February	December	January
February	March	January	February
March	April	February	March
April	May	March	April
May	June	April	May
June	N/A	May	June
July	N/A	June	N/A

Coalition Detail

COUNTY:
COALITION:

DATE:

CURRENT MONTH EXPENDITURES

ADMINISTRATIVE

DIRECT SERVICES

Vol Pre-K Administration

VPADM
 Budget **0.00**
 Payment **0.00**

Vol Pre-K Advance Program Services

VPPRV
 Payment **0.00**

Vol Pre-K Advance Administration

VPADV
 Payment **0.00**

Vol Pre-K Program Services

VPPRS
 Budget **0.00**
 Payment **0.00**

Vol Pre-K Enrollment

VPENR
 Budget **0.00**
 Payment **0.00**

Vol Pre-K Program Services Prepayment

VPPRP
 Payment **0.00**

Left Blank for Expansion

Budget **0.00**
 Payment **0.00**

Vol Pre-K Monitoring

VPMON
 Budget **0.00**
 Payment **0.00**

Vol Pre-K School District Round Up

VPKSD
 Payment **0.00**

Check Sum

-

Children Served
 Unduplicated
 (VPK 5045)


COALITION: EARLY LEARNING COALITION OF _____

ADDRESS: _____

PERIOD COVERED BY THIS REPORT: _____

SUMMARY RECAP SHEET FOR VPK NON-DIRECT COSTS BY OCA

<u>VPADM</u>			<u>VPENR</u>			<u>VPMON</u>		
AA	\$	-	AA	\$	-	AA	\$	-
BB	\$	-	BB	\$	-	BB	\$	-
CC	\$	-	CC	\$	-	CC	\$	-
DD	\$	-	DD	\$	-	DD	\$	-
EE	\$	-	EE	\$	-	EE	\$	-
FF	\$	-	FF	\$	-	FF	\$	-
GG	\$	-	GG	\$	-	GG	\$	-
HH	\$	-	HH	\$	-	HH	\$	-
II	\$	-	II	\$	-	II	\$	-
COALITION	\$	-	COALITION	\$	-	COALITION	\$	-
TOTAL REQUEST	\$	-	TOTAL REQUEST	\$	-	TOTAL REQUEST	\$	-

Total \$ -
 Total from Invoice 0.00
 Check 

Fiscal Year 2008-2009
VOLUNTARY PRE-KINDERGARTEN SERVICES
 Budget Allocations by OCA

Coalition: _____ Grant Number: **SVXXX**

Org. Code _____

DATE:												
Grant Revision:	Initial	0	0	0	0	0	0	0	0	0	0	Revised Budget
Budget Revision:	Initial	1	2	3	4	5	6	0	0	0		
VPADM												\$0.00
VPENR												\$0.00
VPMON												\$0.00
VPPRP	NO Budget Required											\$ -
VPKSD	NO Budget Required											\$ -
VPPRS												\$0.00
Left Blank for Expansion												\$0.00
UNALL	Should have no Unallocated Budget on VPK											
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Check Sum \$ -

SIGNATURES: _____ Grant Award Check

_____ Date

ELC Representative

_____ Date

OEL Financial Admin. Analyst

Agency for Workforce Innovation/Office of Early Learning **Invoice Number** _____

EARLY LEARNING COALITION of **Date** _____

REIMBURSEMENT REQUEST INVOICE VOLUNTARY PREKINDERGARTEN OUTREACH, AWARENESS AND MONITORING INITIATIVE

Grant Payment Information	
Grant Number	
Grant Amount	
Reimbursement Period	
Grant Period	July 1, 2008- June 30, 2009
County(s)	
Payee FEID #	
Payee	
Address	
City, State Zip	

Reimburse to:	County Name	County 1	County 2	County 3	County 4	County 5	County 6	County 7	TOTAL
Other Cost Accumulator	Org Code								
VPLPI									0.00
VPLCM									0.00
VPLTR									0.00
VPMNI									0.00
97AVP									0.00
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CERTIFICATIONS

"I certify that the above information is true and correct and that expenditures included on this invoice are allowable under the terms and conditions of this award".

 Coalition Certification Date

"I have reviewed the invoice and related documentation in accordance with departmental standards and hereby approve this invoice for payment."

 Date Rec'd by Analyst OEL Financial Admin. Analyst: Analyst Approval Date

Date Rec'd by AWI/Grants Management Unit: _____

AWI/Grants Management Unit Date:
APPROVED FOR PAYMENT

Coalition Detail
OUTREACH, AWARENESS AND MONITORING INITIATIVE
Reimbursement Request Invoice

COUNTY:

VPK Local Planning and Implementation	VPLPI	VPK Provider Monitoring Initiative	VPMNI
Budget	0.00	Budget	0.00
Payment	0.00	Payment	0.00
VPK Local Curricula and Materials	VPLCM		
Budget	0.00		
Payment	0.00		
VPK Local Training	VPLTR		
Budget	0.00		
Payment	0.00		
VPK Advances	97AVP		
Payment	0.00		

Fiscal Year 2008-2009												
VPK OUTREACH, AWARENESS AND MONITORING INITIATIVE												
Budget Allocations by OCA												
Coalition:												Grant Number:
Org Code:												COUNTY
DATE:	7/1/08											Budget Allocation
Grant Revision:	Initial											Budget Allocation
Budget Revision:	Initial	1	2	0	0	0	0	0	0	0	0	Budget Allocation
VPLPI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VPLCM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VPLTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VPMNI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
97AVP	No Budget Required											
TOTAL												
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
											Comparison to Grant Award Must be the Same	OKAY
SIGNATURES:												
ELC Representative				Date		OEL Financial Administration Analyst				Date		

MONITORING COMPLETED

Coalition: XXX
 County: County 1
 OAMI Monitoring Initiative Allocation: \$ -
 Minimum Number of Providers: 0

	Provider	Monitoring Scheduled	Monitoring Completed
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(You can delete the rows not needed above)

Total Providers Monitored:

0

**Summary of Allocation
 Monitoring Award**

Coalition: XXX

County: County 1

OAMI Monitoring Initiative Allocation: \$ -
 Minimum Number of Providers: 0
 Total Number of Providers Monitored: 0
 Percent of Required Monitoring Completed: 0%

Expenditure:

July's Invoice:	0.00
August's Invoice:	0.00
September's Invoice:	0.00
October's Invoice:	0.00
November's Invoice:	0.00
December's Invoice:	0.00
January's Invoice:	0.00
February's Invoice:	0.00
March's Invoice:	0.00
April's Invoice:	0.00
May's Invoice:	0.00
June's Invoice:	0.00
Expenditures To Date:	\$0.00
Allocation:	\$0.00
Percent of Allocation Expended	0%

I certify that the above information is true and correct and that the total amount requested for reimbursement is allowable under the terms and conditions of this award.

 Signature

 Date

Summary of Allocation
Data Entry Allocation

Expenditures:	
July's Invoice:	0.00
August's Invoice:	0.00
September's Invoice:	0.00
October's Invoice:	0.00
November's Invoice:	0.00
December's Invoice:	0.00
January's Invoice:	0.00
February's Invoice:	0.00
March's Invoice:	0.00
April's Invoice:	0.00
May's Invoice:	0.00
June's Invoice:	0.00
Expenditures To Date:	0.00
Total Allocation:	\$ -

Percent of Allocation Expended 0%

Remaining Budget: \$ -

RECOMMENDED PROCESSES FOR EFFECTIVE CASH MANAGEMENT

Cash management is the process of monitoring, analyzing, and adjusting cash flows. The following activities are recommended for effective cash management at the ELC level.

1. Ensure that management of program income is in accordance with all SR and VPK limitations.
2. Prior to incurring expenditures, apply the allowable, reasonable and necessary test.
3. Avoid disallowed costs by seeking prior approval for expenditures that require prior approval.
4. Develop and follow effective internal fiscal control policies and practices.
5. Ensure accurate invoice reconciliation on which to base cash advance requests.
6. Ensure accountability for all fiscal activities by keeping accurate records and ready availability of supportive documentation for all expenditures.
7. To generate up-to-date cash availability data, make frequent posting to accounting systems.
8. Establish written policies for making provider payments specifically with regard to timeliness of payments.
9. Perform timely account and bank reconciliations.
10. Be aware of cash flow issues; specifically know how and when cash needs will occur.
11. Analyze fiscal needs based on historical experience, e.g. holidays, hurricane season, migrant work, school holidays/closings, and other factors that impact enrollment.