

Moody Early Childhood Center Board of Directors Agenda
Friday October 25, 2019 @ 1:00 p.m. in the
Family Engagement Room at MECC
1110 21st Street Galveston, Texas 77550

1. Call to order
2. Introduction and Welcome (Ms. Massey)
3. Review & Approval of Minutes:
 - a. September 23, 2019 (enclosed)
4. Public Comment
5. Committee Reports:
 - a. Finance – (Angela Brown and Karin Miller)
 - i. Public Comment
 - b. Government Affairs – (Ms. Kinnear and Ms. Adams)
 - i. Public Comment
 - c. Resource Development – (Ms. Massey)
 - i. Public Comment
 - d. Governance and Board Development-(Dr. Prochaska)
 - i. Public Comment
 - e. Board of Advisors (Ms. Doherty)
 - i. Public Comment
6. Executive Director's Report –delivered at meeting (Ms. Miller)
7. Discussion/Action:
 - a. Early Head Start application
 - i. Public Comment
 - b. Head Start Partnership with Baker Ripley
 - i. Public Comment
 - c. Business Operations Manual
 - i. Public Comment
 - d. Employee Handbook revisions
 - i. Public Comment
 - e. Parent Handbook revisions
 - i. Public Comment
8. Adjourn to Executive Session
9. Reconvene from Executive Session and take any action warranted
10. Confirm next meeting dates (November 22, 2019)
11. Adjourn

MOODY EARLY CHILDHOOD CENTER
Board of Directors Monthly Meeting
September 27, 2019

Present: Ms. Kinnear (Presiding), Ms. Brown, Dr. Prochaska, Ms. Massey (Video conference), Ms. Adams (Video conference), Ms. Miller, Executive Director, Ms. Garcia, Your Part-Time Controller

Absent: Ms. Doherty, Ms. Templar

The meeting was called to order at 1:05pm

There was a motion to approve minutes from last month's meeting by Ms. Brown, seconded by Dr. Prochaska. Motion was passed unanimously.

No members of the public were present for public comment.

Ms. Miller and Ms. Garcia presented the monthly finance report. Ms. Garcia provided an update on the current status of her team's efforts and plans for the next month. Ms. Garcia announced that the current fiscal year's audit will be starting on October 15th. Ms. Garcia reviewed all accounts and discussed upcoming expenses with the board. Ms. Miller provided an update on the current status of our line of credit and fiscal projections through the end of October. Ms. Miller indicated that we may need to make another draw on the line of credit.

Ms. Brown moved to allow a \$100,000 draw down on the line of credit at Moody Bank, seconded by Ms. Kinnear. Motion carried unanimously.

Ms. Garcia noted that full updates and comprehensive financial reports should be ready by the next board meeting. Ms. Garcia left the board meeting at 1:23pm.

Ms. Miller presented the Executive Director's report to the board. She reported updates related to the upcoming charter school association conference, the motor and sensory lab, updates with current partnerships, and the status of ongoing grants. Ms. Miller discussed a possible change in late fee policy to keep families from becoming too far behind in their payments. The board discussed this as an opportunity for our family advocates to engage with families earlier before any difficulties get worse. Ms. Miller discussed a request to open up enrollment for off-island UTMB employees. Further information will be gathered on this topic. Ms. Miller discussed offering no charge after-school care to bring MECC in alignment with offerings at other GISD campuses. Ms. Miller also requested the board donate and solicit gift cards for staff appreciation activities.

The Board discussed the MECC strategic plan developed by Ms. Miller and staff based on the Board's previous discussions during the strategic planning retreat. Ms. Kinnear moved to approve and adopt the strategic plan for 2019-2022 as presented by Ms. Miller, seconded by Ms. Brown. The motion passed unanimously.

Ms. Miller and Ms. Massey provided an update on grants currently under consideration and grants to be submitted. A grant to the Moody Foundation is currently under consideration for \$5.9 million to sustain the operations and capital improvements of the Center. A grant to the Mary Moody Northen Endowment is currently under consideration for \$10,000. A similar grant was also submitted to the

Brownberg Foundation for \$10,000. These two grants are requesting funding for specific purchases of radios, tables, storage units, vacuums, and crash pads for the Center. Ms. Massey and Ms. Miller are currently working on a proposal for the Kempner Fund for \$40,000 for general operating funds. Ms. Massey and Ms. Miller are also working on a resubmission to the Meadows Foundation for capital improvement funds, as well as operating funds.

Ms. Adams provided updates on the implementation of HB3, including the opportunity MECC has for providing input to Early Matters and TEA on their rulemaking as the law becomes implemented. Ms. Brown moved to authorize MECC to become part of the Commit Letter presented by Ms. Adams, seconded by Dr. Prochaska. The motion was passed unanimously.

Ms. Miller provided an update on the Board of Advisors meeting. She discussed upcoming parent classes and family engagement activities and how the Advisors may be able to support these activities. She also discussed their potential for providing scholarship and CDA training support. Finally, she noted that the group toured the new Teen Health Clinic now operating on the MECC campus.

Ms. Miller provided an update on the special event fundraiser. She is working on gaining access to a refrigerated storage unit, as well as shipping and transport logistics to get the donated items to Galveston and into an appropriate storage environment.

Ms. Massey left the meeting at 2:32pm.

The Board discussed the time, date, and location of the next monthly meeting of the Board and set the meeting for Friday, October 25th, at 1:00 pm at the MECC family engagement room.

The meeting was adjourned at 2:35 with a motion by Ms. Brown, seconded by Dr. Prochaska. The motion passed unanimously.

Respectfully submitted, John D Prochaska, DrPH, MPH, Board Secretary



"Giving all Galveston children the opportunity to soar"

**MOODY EARLY CHILDHOOD
FINANCE COMMITTEE
AGENDA
October 18, 2019**

1. Status Update
2. Business Operations Manual (Board Approval)
3. Cash Flow
4. Financial Status Aug, 2019
5. Fundraiser/Resource Development
 - a. Moody Bank Fundraiser – Erin's House
 - b. Head Start (Board Approval)
 - i. Baker Ripley
 - ii. EHS
 - c. Heinz Foundation



Moody Early Childhood Center is a United Way Partner Agency.

The Moody Early Childhood Center is a private nonprofit 501 (c) (3) and does not discriminate on the basis of sex, race, color, national origin, disability, religion or age in the administration of its educational policies, admissions policies, and all other school-administered programs.

MEMORANDUM

To: Karin Miller, Executive Director – Moody Early Childhood Center

From: Ashley Garcia, YPTC

Date: October 18, 2019

Subject: Project Status Update

Important Highlights:

Your Part-Time Controller (YPTC) has been assisting Moody Early Childhood Center (MECC) in getting their current accounting (payroll, payroll liabilities, payroll filings, TRS reporting, invoicing, etc.) up to date, while also working through a detailed review of FY 2019 transactions and financial statements to ensure conformity with GAAP and prepare for the upcoming audit engagement which is scheduled to begin October 28, 2019.

Current Accounting

Upon our start at MECC, we identified several delinquent filings, late reports, late invoices, and late bill payments. We have been able to get all the delinquent filings, tuition invoicing and late reports up to date, however, due to cash flow restraints, we are still working though getting late bill payments caught up.

FY 2019 Financial Statement Clean-up and Review of Work Performed by Previous Accountant

We are still finishing our review of the work performed by MECC's previous accountant for the period of September 2018 through May 2019. We have identified significant items that will require additional investigation and adjustments to properly report financial information for FY 2019:

- Beginning balance do not tie to the FY 2018 audit report. YPTC has corrected this and ensured beginning balances tie to the audit report
- Transfers between bank accounts improperly recognized. YPTC has corrected this and ensured transfers are properly recognized
- Expense and revenue transactions improperly categorized. As YPTC continues their review of transactions, we are reclassifying expense and revenue transactions to their proper general ledger category

We are still reviewing these items and as we review, are making the necessary adjustments. We have been able to reconcile the bank accounts through August 2019 for special projects, capital, professional development, operating and credit cards. We have also reconciled all asset accounts on the balance sheet and identified necessary adjustments (allowance for doubtful accounts, prepaid assets, etc.) and are working on making the journal entries. We are still

working through liabilities as well as revenue and expense recognition for grants not recorded on the books.

Work Plan:

We have provided our current work plan for MECC. This shows in greater detail, what we are currently working on and what is upcoming, categorized by their current priority. Our current focus is the FY 2019 clean-up as the audit is scheduled to start the week of October 28, 2019.

Cash Flow:

We have also provided to you the current bank balances as of October 18, 2019 as well as estimated upcoming expenditures. We have completed the bank reconciliations through August 2019 in preparation for the audit and will catch-up on September and October once year end August 2019 is audit ready. We are currently working as part of our FY 2019 review to identify how much restricted funding has been utilized for general operations.

Financial Statements for period ended 8/31/2019:

We have also provided as a reference a copy of the current financial statement (Statement of Financial Position and Statement of Activities) as shown in the QuickBooks for the period ended 8/31/2019 as of October 18, 2019. As mentioned, these are still under review as additional entries will be made to ensure financial statements are prepared in conformity with GAAP.

Accounting Policies and Procedures:

We have identified that MECC is missing most accounting policies and procedures. One of the key policies needed as we work on audit schedules for year end August 31, 2019 is a fixed asset policy which identifies MECC's capitalization policy. We have identified several immaterial asset purchases are being capitalized (under \$1,000), and suggest a threshold be selected to expense asset purchases considered immaterial.

Please let me know if you have any questions or would like to discuss.

Your Part-Time Controller, LLC
 Name of Client: Moody Early Childhood Center

updated as of:
 10/18/2019

This Plan is subject to change as new requests are made, or issues are identified

Priority	Objective	Items	Status	Date Completed
1	Get MECC Current Accounting Caught-up	Process payroll and ensure payroll liability payments are up-to-date. Train assigned MECC employee on payroll processing	Completed	8/31/2019
		Get accounts payable up-to-date	Completed	8/31/2019
		Get tuition invoicing up-to-date and train assigned MECC employee on process for invoice and deposits	Completed	8/31/2019
2	Reconcile Bank Accounts	Review previous accountants work and ensure accounts are properly reconciled	Completed	10/11/2019
		Make any necessary adjustments needed to properly recognize or adjust reconciled transactions in conformity with GAAP	In process	
		Ensure all bank accounts are reconciled through August 2015	Completed	10/11/2019
	Set-up proper log-in segregation for work being performed by Moody personnel	Determine how duties will be segregated and which employees will perform which functions	Completed	8/31/2019
		Contact QuickBooks about setting up proper rights for each logir	In process	
Finish TRS reports and train MECC employees	Determine the proper way to report TRS withholdings	Completed	8/31/2019	
	Assist with submission of delinquent reports	Completed	10/4/2019	
	Assist MECC staff on report submission	Completed	10/4/2019	
Clean-up FY2019 financial statements	Review work performed by previous accountants and make any necessary adjustments to ensure financials statements are in conformity with GAAP	In process		
	Reconcile beginning balance to PY (FY2018) Audit Report	Completed	10/11/2019	
Reconcile Net Assets With Donor Restrictions	Review Grant Agreements to ensure proper revenue recognition and proper restrictions	In process		
	Determine beginning balances for net assets with donor restrictions	In process		
3	Set-up TxEIS	Determine and reconcile transfers between restricted bank accounts and determine how much restricted funding has been used for general operations	In process	
		Set-up Chart of Accounts for TxEIS	Completed	10/4/2019
		Set-up Vendor File	Completed	8/31/2019
4	Prepare year-to-date FY2020 Financial Package	Set-up Direct Deposit Information	Completed	8/31/2019
		Reconcile all balance sheet accounts for year-to-date FY2020		
		Prepare full set of financial statements in conformity with GAAP for year-to-date FY2020		
5	Update Policies and Procedures	Review current accounting policies and procedures manual to determine what updates need to be made Based on review, compare current processes and procedures to current manual and make recommendations and changes Review updates with MECC and obtain feedback		



Pay Online:
whitleypenn.com/makeapayment

September 24, 2019

Moody Early Childhood Center
1110 21st St
Galveston, TX 77550

Invoice: 398046
Client: 651077.0

Professional services rendered through August 31, 2019:

Professional services related to preparation and/or review of bookkeeping and general ledger through June 2019.

Consulting Services:

Services related to bank reconciliations for all bank accounts, transaction entries for two (2) bank accounts for September 2018 through June 30, 2019.

	Current Amount	\$	1,655.00
Prior Balance as of 08/01/2019			(90.00)
08/23/2019 Invoice 393862			<u>1,724.00</u>
	Total Amount Due	\$	<u>3,289.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,655.00	1,634.00	0.00	0.00	0.00	3,289.00

Our office has moved
Please update your records with our new address

DUE UPON RECEIPT

Late fees applied on past due balances

Please include invoice number with remittance

Remittance Address:
640 Taylor Street, Suite 2200 Fort Worth, Texas 76102
wpbilling@whitleypenn.com 817.259.9798

10/18/2019

Moody Early Childhood Center
Bank Balances as of October 18, 2019

Operating Account Cash Flow

Name	Balance
Capital	1,734.27
Operating	419,970.34
Special Projects	2,562.58
Scholarship	636
Professional Develop	1,551.34

Estimated Upcoming Expenses

TRS October (estimate)	(\$30,000.00)
Payroll Tax Deposits October (estimate)	(\$26,000.00)
Payroll (October 25 estimated)	(\$75,000.00)
Current Accounts Payable/Estimated Outstanding Checks	(\$59,524.00)
TOTAL DUE	(\$190,524.00)

Moody Early Childhood Center
Profit & Loss
 September 2018 through August 2019

	Sep '18 - A...
Income	
400 · Contributions - Individuals	2,560.33
402 · Contra - Found/Corp/Individual	225,077.51
403 · Contributions - Moody Found	1,800,000.00
405 · Contributions - Rst -Scholorship	200,000.00
406 · Restricted - Special Projects	4,350.00
407 · Capital Contributions	46,662.23
415 · Contributions - Board Member	350.00
420 · Grants-State/Local - PK3 Fund	456,327.39
430 · Grants - Federal - Title Funds	205,215.87
435 · Grants - Federal Food Services	27,409.97
445 · Grants-Fed-Child Care Subsidy	5,607.33
450 · Tuition - Full Pay	
450.01 · Tuition - Full Pay - Infants	182,952.35
450.02 · Tuition - Full Pay - Toddlers	125,619.00
450.03 · Tuition - Full Pay - PreK3	42,170.00
450.04 · Tuition - Full Pay - Deposits	225.00
450 · Tuition - Full Pay - Other	92,453.53
Total 450 · Tuition - Full Pay	443,419.88
451 · Surplus Sales	366.00
455 · Tuition - FCCS Subsidized (TWC)	
455.01 · Tuition - FCCS (TWC) - Infants	3,218.00
455.02 · Tuition - FCCS (TWC) - Toddlers	15,544.75
455.03 · Tuition - FCCS (TWC) - PreK3	2,599.95
455 · Tuition - FCCS Subsidized (TWC) - Other	112,519.13
Total 455 · Tuition - FCCS Subsidized (TWC)	133,881.83
460 · Tuition - Scholarship Prnt Pay	
460.01 · Tuition - Sch Pt Pay - Infants	19,533.50
460.02 · Tuition - Sch Pt Pay - Toddlers	32,350.00
460.03 · Tuition - Sch Pt Pay - PK3	290.00
460 · Tuition - Scholarship Prnt Pay - Other	950.00
Total 460 · Tuition - Scholarship Prnt Pay	53,123.50
470 · Fundraising Events	1,282.54
480 · Other Inome	17,521.50
6999 · Discounts	-10,791.38
8000 · Ask My Accountant	0.00
Total Income	3,612,364.50
Gross Profit	3,612,364.50
Expense	
5000 · Expense Charges	
5000.01 · Expense Charges - Infants	1,540.89
5000.02 · Expense Charges - Toddlers	184.98
5000.03 · Expense Charges - PreK3	2,443.30
5000.04 · Expense Charges - Staff	15,573.53
5000.09 · Expense Charges - Admin	4,579.21
5000 · Expense Charges - Other	4,035.73
Total 5000 · Expense Charges	28,357.64
5001 · Expenses - PD Charges (Reim)	5,786.64
5010 · Scholarships	-100.00
5015 · Licensing & Fees	2,221.82
5025 · Food Services	82,520.76
5030 · Transportation	76,222.99

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Accrual Basis

Moody Early Childhood Center
Profit & Loss
September 2018 through August 2019

	Sep '18 - A..
6114 · New Employee Epense	1,088.00
6115 · Benefits - Hlth, Vision & Denta	292,068.61
6115.1 · Benefits - STD/LTD	3,138.14
6116 · Benefits - Payroll Taxes	27,610.76
6117 · Benefits - W/C	18,238.81
6119 · Stipends	18,435.02
6200 · Professional Contracted Service	133,571.48
6220 · Professional - Accounting/Audit	
6220.1 · Professional - Accounting	24,106.63
6220.2 · Professional - Audit	19,300.00
Total 6220 · Professional - Accounting/Audit	43,406.63
6225 · Professional - Legal	6,974.00
6230 · Professional - Educ Consultants	876.50
6240 · Professional - Develop & Train	
6240.01 · Prof - Develop & Train - I/T	172.32
6240.02 · Prof-Develop & Train - PK3	159.00
6240 · Professional - Develop & Train - Other	185,233.28
Total 6240 · Professional - Develop & Train	185,564.60
6245 · Professional - Other	3,100.52
62800 · Facilities and Equipment	27,227.06
6300 · Supplies & Materials	
6300.02 · Supplies & Materials - Toddlers	5,199.95
6300.03 · Supplies & Materials - PreK3	147.99
6300 · Supplies & Materials - Other	3,693.50
Total 6300 · Supplies & Materials	9,041.44
6310 · Supplies Educatonal	
6310.02 · Supplies Educational - Toddlers	296.43
6310.03 · Supplies Educational - PreK3	48.12
6310 · Supplies Educatonal - Other	1,464.95
Total 6310 · Supplies Educatonal	1,809.50
6315 · Supplies - Office	43,023.51
6320 · Supplies - Cleaning	19,142.05
6325 · Supplies Program	715.42
6330 · Supplies Classroom	13,448.32
6335 · Supplies - Furniture/EQ <1,000	6,528.14
6340 · Supplies - Other	578.75
6400 · Other Operating Costs	10.00
6405 · Rent	
6405.01 · Rent - GISD	196,569.20
Total 6405 · Rent	196,569.20
6410 · Repairs & Maintenance	44,615.96
6425 · Insurance - Facilities	14,535.77
6430 · Insurance - Liability	20,597.71
6432 · Interest Expense	0.52
6440 · Equipment Rental	3,631.23
6450 · Postage & Shipping	465.59
6451 · Copying, Printing & Publishing	1,006.96
6455 · Dues & Subscriptions	10,521.20
6460 · Contract Labor	31,568.95
6465 · Bank Charges	22,126.45
6466 · Credit Card Fees	-475.06
6470 · Travel Staff	
6470.02 · Trvl - Stff Dev & Conf - PreK3	102.85
6470 · Travel Staff - Other	1,957.22
Total 6470 · Travel Staff	2,060.07
6475 · Technology	11,775.90
6480 · Telephone/Internet	4,175.73

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10/18/19
Accrual Basis

Moody Early Childhood Center
Profit & Loss
September 2018 through August 2019

	<u>Sep '18 - A..</u>
6482 · PR/Marketing	7,681.63
6485 · Board Expenses	3,959.65
6490 · Other Expenses	15,700.21
6600 · Payroll Expenses	2,803,868.45
6601 · Summer Program Payroll Expense	36,147.51
7200 · Community Outreach	<u>3,025.00</u>
Total Expense	<u>4,284,165.74</u>
Net Income	<u><u>-671,801.24</u></u>

Moody Early Childhood Center
Balance Sheet
 As of August 31, 2019

	Aug 31, 19
ASSETS	
Current Assets	
Checking/Savings	
100 · Operating Account	148,405.92
106 · Cash - Professional Development	42,135.34
107 · Cash - Scholarship Fund	100,636.00
110 · Cash - GISD - Capital	23,569.73
115 · Cash - Special Projects - 0814	8,362.58
Total Checking/Savings	323,109.57
Accounts Receivable	
11000 · Accounts Receivable	48,911.53
11001 · A/R - Other	115,741.61
Total Accounts Receivable	164,653.14
Other Current Assets	
120 · A/R - Tuition	10,747.00
12000 · Undeposited Funds	33.04
12200 · Accrued Revenue	-298,391.50
129 · Allow for Doubtful Accounts	-1,000.00
Total Other Current Assets	-288,611.46
Total Current Assets	199,151.25
Fixed Assets	
155 · Office Furnitue & Fixtures	10,403.44
160 · Office Equipment	24,715.01
165 · Furn and Equip - Campus	694,985.45
170 · Playground Equipment	154,439.79
171 · Computer Software	1,440.00
175 · Accumulated Depreciation	-119,995.10
Total Fixed Assets	765,988.59
TOTAL ASSETS	965,139.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	57,778.94
Total Accounts Payable	57,778.94
Credit Cards	
20001 · Master Card - MNB #1394	5,391.30
Total Credit Cards	5,391.30
Other Current Liabilities	
200 · Accounts Payable (prior)	33,239.34
2110 · Direct Deposit Liabilities	-752.21
215 · Payroll Taxes Payable	769.43
220 · Unemployment Taxes Payable	1,404.39
24000 · Payroll Liabilities	280,022.69
25600 · Short-term Notes - Bank Account	-39,162.23
Total Other Current Liabilities	275,521.41
Total Current Liabilities	338,691.65
Long Term Liabilities	
27100 · Notes, Mortgages, and Leases	198,133.34
Total Long Term Liabilities	198,133.34
Total Liabilities	536,824.99

11:17 AM

10/18/19

Accrual Basis

Moody Early Childhood Center


Balance Sheet

As of August 31, 2019

	<u>Aug 31, 19</u>
Equity	
30000 · Opening Balance Equity	-89,642.97
310 · Net Assets - Restricted	202,633.36
315 · Net Assets - Undesignated	1,012,095.04
32000 · Unrestricted Net Assets	-24,969.34
Net Income	-671,801.24
	<hr/>
Total Equity	428,314.85
	<hr/>
TOTAL LIABILITIES & EQUITY	965,139.84
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Erin's House

Erin's House, the Erin Grisby Family Resource Center, is a family outreach program within the Moody Early Childhood Center (MECC). Erin's House was dedicated to the memory of Erin, a teacher, as she passed away in April 2008 after a courageous battle with brain cancer. Erin shared a passion of learning through her love, giving, and acceptance of others. She was one of the first Family Advocates (school counselor) for MECC. Erin's House strives to carry on her legacy by supplying MECC families with necessary household items, clothing, and infant/toddler essentials.

A heart shape is painted on a distressed, light blue-green wooden surface. The heart is filled with a darker, muted green color and has a dark outline. The background wood is peeling and shows some orange-brown spots.

Moody Bank's United Way Campaign will be collecting items for the wish lists for the Erin's House, which include:

- Shampoo
- Conditioner
- Bar Soap
- Sponges
- Hand Soap
- Kids underwear (Sizes 2T-5T)
- Socks
- Toothpaste

Donations collected can be brought to the Main Bank at the Wrap up on November 7th. If you are unable to join the Wrap Up, then a UW campaign member will be able to collect items from your locations between November 8-11th.

**MECC
Executive Director Report
October 25, 2019**

1. Enrollment
 - a. Registration
 - i. IT = 89
 - ii. PK3 = 111
 - iii. PK4 = 14
2. Updates
 - a. Family Engagement
 - i. Events
 1. Triple P
 1. Parent Café
 2. Incredible Years
 3. Parenting HELP
 4. Rosenberg Library
 5. Halloween Parade (Oct 31)
 - b. Staff Training
 - i. Staff- Safety Training-Oct 12th
 - c. Board Training
 - i. Charter Conference
 - d. Partners
 - i. UTMB
 1. OT Classes
 - ii. Teen Health
 1. Pediatric Clinic late night - Wednesdays
 - iii. GISD
 1. BESST
 - iv. Children's Museum
 1. Parenting Classes, Staff Training, and Field Trips
 - e. Grants
 1. PD Grant
 - Expenditure Timeline
 - Continuation?
 2. Possible Partnerships for Early Intervention
 - Sealy Smith/UTMB
 3. SB 1882 Implementation Grant
 - Weekly Phone Calls
 - Amendments
 - i. Program Director hired

1. Wkly meetings
 - ii. Reimbursement – PO cut, mailed
 - External Evaluator
 - i. Westat
3. Board Information
- a. Employee Handbook revisions
 - b. Parent Handbook revisions
 - c. Policy for Business Operations Manual
 - d. Volunteer Help
 - i. Gift Cards for staff prizes!!!

- Recognizes own name (written)
- Knows birthday, telephone number, street address
- Knows age

Observations and Assignments

All of our teachers are highly trained and qualified. We take great care in placing each student in a classroom that will help them exceed. Please note, we will take parent requests under advisement; however, we can not promise any particular teacher for your child.

Per TEXAS DEPARTMENT FOR PROTECTIVE SERVICES, children are assigned to classrooms by age. When it is time for your child to move to the next classroom, Moody Early Childhood Center will notify you and develop a transition plan for the child. Teachers will discuss the decision to move your child's classroom prior to any transition. In all instances, when a child transfers to another educational setting we will work to ensure a smooth transition.

We value your child's experiences. When your child starts at Moody Early Childhood Center, observations will occur throughout their time here. This will help us provide the best care academically and socially for your child.

Logistical information

Hours of operation

The Moody Early Childhood Center is open from 7:00am until 6:30pm, Monday through Friday, year-round except for observed holidays and professional development days.

Infant and Toddlers will enter from the Avenue L entrance and may arrive at 7:00. Academics begin at 9:00 a.m. No student will be allowed to enter after 9:00 a.m. without a doctor's note.

PreK students may enter through Avenue K and may arrive as early as 7:00 a.m. Staff will be outside to assist getting your student out of your vehicle from 7:00-7:30 a.m. If you need to park, you will enter through the Avenue L entrance. Breakfast will be served from 7:00-7:20 a.m. in the cafeteria. Students arriving after 7:20 will not be served breakfast, and all food must be finished or thrown away by 7:30. Breakfast is not permitted in the classrooms. After 7:30 a.m., parents must enter through the doors on the Avenue L to get a tardy slip before students may go to their classrooms. Classes begin promptly at 7:30 a.m. and are released at 3:00 p.m.

Children participating in the MECC extended day program remain on campus after 3:30 p.m. and can stay until MECC closes at 6:30 p.m. Parents picking up extended day students must enter through the Ave L entrance.

Tuition

Tuition is based on a 12-month calendar. Parents are encouraged to pay the full tuition prior to the first day of school but may choose to pay in monthly or weekly installments. Monthly payments will be due by the first day of the month for the following month. Weekly payments are due Monday morning of each week. Parents have the convenience of using our 'Pay Online' option using the link included on your electronic invoice. Tuition is based on enrollment not attendance.

- Illness: Refunds or credits will not be issued for illnesses
- Vacations: (For students in the Infant & Toddler program only), refunds or credits will not be issued for vacations that are less than 2 weeks in duration. For vacations for 2 weeks or more...
 - Parent/guardian must give a note to the Executive Director or Deputy Executive Director at least 2 weeks prior to a vacation
 - Tuition may be reduced to half price for the time the child is on vacation.
- Holidays: Refunds or credits will not be given for holiday closings
- Inclement weather closings: Refunds or credits will not be given for inclement weather closings

- Failure to report to work three consecutive workdays without proper notification
- Falsification of center records (i.e. **employment application, time clock, and your records**)
- Working under the influence of alcohol or illegal drugs
- Smoking in prohibited areas
- Not reporting an arrest (Class B or above) for any offense while employed by the center
- Conviction of a felony for any offense committed while employed by the center
- Fighting, threatening violence or boisterous or disruptive activity in the workplace
- Leaving a child unattended (**inside or outside**)
- Allowing a child to leave the center with an unauthorized person
- Sleeping while supervising children
- Habitual absenteeism or tardiness without notice or unauthorized absences from workstation during the workday
- Sexual or other unlawful or unwelcome harassment
- Negligence or improper conduct leading to damage of employer-owned or customer-owned property
- Insubordination that show gross disrespect such as threatening, profanity, or yelling at the administration or supervisors.
- Unauthorized use of telephones, mail system, or other employer-owned equipment (**No personal use of cell phones use** allowed in the center during work hours!)
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, or while operating employer-owned vehicles or equipment
- Unsatisfactory performance or conduct
- Engaged in activities or employment that would cause disgrace or embarrassment to the organization
- Sharing confidential information about the center or any of its employees
- Promoting and sharing rumors or negative information about **Moody Early Childhood Center**.

HEALTH AND SAFETY

As a Center licensed by TDFPS, **Moody Early Childhood Center** must assure that all employees have First Aid, CPR and Safety Training. It is the employee's responsibility to remain current with certifications and trainings.

In general **Moody Early Childhood Center** believes injuries, illness and accidents are preventable through the establishment of and compliance with safe work practices. It is the policy of **Moody Early Childhood Center** to maintain safe working and student conditions, and to establish and insist upon safe methods and work practices.

All employees have a responsibility to themselves and to **Moody Early Childhood Center** for their own safety, their coworkers and the students we serve. Employees are required to follow **Moody Early Childhood Center's** Health & Safety policies and to work in a safe manner at all times in addition, all employees are required to:

- Comply with all federal, state, local rules, regulations, laws and acceptable health & safety standards.
- Observe all **Moody Early Childhood Center** rules, regulations, and procedures related to the efficient and safe performance of their work.

Not available, the designated **Moody Early Childhood Center** representative must be contacted (number to be provided). Please try both numbers until the phone is answered. The following are not acceptable and could be cause for immediate termination:

- ✓ Leaving a message on the answering machine at the **Moody Early Childhood Center**.
 - ✓ Texting or leaving a message for the Office Manager or designated representative without talking to her/him directly on the phone.
 - ✓ Please note, a lack of phone service is not a valid excuse for failure to contact the office of tardiness or absence
- Employees must email the Office Manager or designee if they are unable to contact them directly. They then need to continue to make verbal contact to ensure their absence has been reported.
 - It is your responsibility to notify the Office Manager **BEFORE** your starting time. State the reason for your tardiness and when you expect to arrive at work. Failure to call in personally to report absence or lateness is a violation of Center rules, and the absence or lateness will be considered unauthorized. Calls from friends or relatives on your behalf will not be accepted as an authorized notice of absence or tardiness; you may be required to submit evidence verifying the reason for your absence or tardiness. Failure to provide the requested substantiation will result in discharge.

All absences will be monitored. Excessive absences, or pattern of absences that begin to occur, will be addressed by the administration and could possibly be grounds for termination. It is important to understand that when we are short of staff, it is not only stressful on the other staff members but affects the children as well.

- Without a doubt, working in a childcare environment can sometimes be very stressful. Please let the Deputy Executive Director know if a situation arises where time is needed to regroup or even a “*stress free*” day off needs to be taken from your accrued PTO balance. **Moody Early Childhood Center** strives to be sensitive to the needs of its employees and will try to make arrangements to accommodate an over stressed staff member. Simply walking out or not returning from break leaves co-workers in a bind, but even more important, the children who are left are the ones who suffer.
- job abandonment If the employee does not call or report to work ~~for three consecutive days, this~~ will be considered and thus **employee will be terminated** from employment.
- Any employee, who chooses to walk off the job or simply does not return after leaving for break and/or lunch, will be terminated for Job Abandonment. Also, the employee’s last paycheck will be processed and mailed to the employee on the next pay period and may not be picked up at **Moody Early Childhood Center** office. This also applies to employees who simply do not show up for work and do not call or give notice of their decision to quit.
- If any employee plans to terminate employment with **Moody Early Childhood Center**, a **two week** notice in writing is requested.

TIME KEEPING

Accurate recording of time worked is the responsibility of every full time and part time hourly employee. Federal and state laws require **Moody Early Childhood Center** to keep accurate records of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties. Time records are considered official **Moody Early Childhood Center**

TIME OFF WITHOUT PTO

Employees who do not have the amount of PTO time available to cover an absence are not eligible to request time off.

Individuals who take time off but have exceeded or are not eligible for paid time off (PTO) will not be compensated for their off and subject to progressive discipline actions up to and including termination.

OTHER LEAVE

If in an emergency situation, you are unable to come to work, you are expected to immediately contact the Office Manager to arrange for proper coverage in the school. In most instances, 24 hours' notice is expected. If your emergency is more immediate, you are expected to help as much as humanly possible to find a suitable replacement. Appointments and other non-emergency absences are to be managed outside of scheduled hours, to minimize classroom inconsistencies which can be detrimental to the classroom or to your teammates.

SCHOOL PRACTICES

USE OF SCHOOL TELEPHONE SMART DEVICES AND MAIL SYSTEM

If, as a staff member you answer the center's telephone, please say the name of the center, your name and ask how you might be of help. It is expected that any telephone usage will follow the highest professional phone etiquette. Any failure to follow these requirements will result in a performance conference with the center director. Long distance telephone calls may NOT be placed on MECC telephones unless approved by the management

Calls for or by you should be conducted either before or after a shift, or on a lunch break. All personal electronics must be stored in a locker while on duty. ~~Failure to store personal items will be considered insubordination and grounds for dismissal.~~ Cell phones and other electronic devices such as Smart Watches ~~are not to~~ may be used ~~while for work related emergencies only while~~ on duty, including in the classroom or on the playground. ~~They must remain in the employee's locker and should only be used on breaks when off the clock.~~ In emergency situations, please advise the Deputy Executive Director/Executive Director and they will be happy to make other arrangements.

Personal cell phone use while on duty, including use of cell phone including talking or texting, or using other technology in the presence of children or while on duty is strictly prohibited. Personal telephone calls may be placed and received ONLY when an employee is clocked out.

Note: This includes NO texting, messaging, or other types of social media on a cell phone, smart watch, or iPad while in the classroom or while children are in your care.

Access to the internet or to the center computer is to be used ONLY for professional purposes. Any use of center computers, including internet access for personal reasons is not permitted. This includes e-mails, instant messaging via computer, smart phones, cell phones or watches. If you have any questions about the appropriate use of computer technology or other electronic devices, discuss them with your director. No MECC-owned electronic equipment may be removed from the center.

**Moody Early Childhood Center
Business Office Procedures Manual**

Fixed Asset Policy

Property and equipment include items such as:

1. Office furniture and equipment
2. Playground Equipment
3. Computer hardware
4. Computer software
5. Leasehold improvements

It is the organization's policy to capitalize all items which have a unit cost greater than five thousand dollars (\$5,000). Items purchased with a value or cost less than five thousand dollars (\$5,000) will be expensed in the period purchased.

The depreciation period for capitalized assets is as follows:

<u>Playground Equipment</u>	<u>15 years</u>
<u>Office Equipment</u>	<u>5 years</u>
<u>Furniture and Fixtures</u>	<u>7 years</u>
<u>Computer Software</u>	<u>3 years</u>
<u>Leasehold improvements</u>	<u>Length of lease</u>

1. A Fixed Asset Log is maintained by the Accountant including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.
2. The Log will be reviewed by the Executive Director annually.
3. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
4. Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.
5. Donated Assets are reported as unrestricted unless the donor has restricted the assets to a specific purpose.

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operating transfer to the appropriate fund in the amount of the fair market value of the equipment. Market value may be determined by an independent appraiser or vendor for the equipment. If MECC elects to sell the equipment, it may be sold according to MECC policies for disposing of surplus property. In either case, the proceeds from the purchase/sale may be credited to the appropriate federal/grant program fund and be used to expand the program(s) at MECC. If MECC does not wish to use the proceeds in that program, the proceeds are to be refunded to the program from which it was purchased.

POLICIES