



Board of Trustees Meeting

April 29, 2021

12-1:00 p.m.

[Virtual Meeting via Zoom](#)

Chair:	Debbie Feldman
Note Taker/Time Keeper:	Barbara Elrod
Members Expected to Attend:	<input type="checkbox"/> PJ Brafford <input type="checkbox"/> Debbie Feldman <input type="checkbox"/> Anissa Lumpkin <input type="checkbox"/> Jane McGee-Rafal <input type="checkbox"/> Jamie Rippey <input type="checkbox"/> Angeline Washington
Members Expected Absent:	
Guests:	Chris McCaskey, Katherine Pavy
Vision:	All Montgomery County, Ohio children are ready for kindergarten.
Mission:	Preschool Promise ensures that children are ready for Kindergarten by equipping Preschools and families with exceptional support, coaching, and education.

CALL TO ORDER/EXECUTIVE DIRECTOR REPORT		
1) Call to Order	Debbie Feldman	<i>Attachment</i>
2) Approval of Minutes <ul style="list-style-type: none"> February 15, 2021 meeting <i>Action Needed: Approval of minutes</i>		<i>Action to Approve</i>
3) Executive Director Report <ul style="list-style-type: none"> Conclusion of the 2020-21 year State Budget 	Robyn Lightcap Ashley Marshall Latoria Marcellus	

FINANCIAL REPORT		
4) Flagel Huber Flagel Audit Report <i>Action Needed: Acceptance of Audit</i>	Chris McCaskey Katherine Pavy	<i>Attachment</i> <i>Action to Approve</i>

ACTION ITEMS		
5) Financials Review & Approval <i>Action Needed: Approval of Financials</i>	Marie Giffen	<i>Attachments</i> <i>Action to Approve</i>

6) Recommend approval of an agreement with Instructional Coaching Group for professional development for staff and contracted coaches during June, 2021 in the amount of \$15,900.00 for instruction and \$93.00 per person for materials. <i>Action Needed: Approval of Agreement</i>	Latoria Marcellus	<i>Attachments</i> <i>Action to Approve</i>
7) Recommend approval of a renewal contract with EMS LINQ for the Preschool Promise website including on-line application and forms (OneView), CMS hosting, maintenance and support as outlined in the contract. Effective July 1, 2021-June 30, 2025 in an amount not to exceed \$24,840.00. <i>Action Needed: Approval of Contract</i>	Robyn Lightcap	<i>Attachments</i> <i>Action to Approve</i>
8) Recommend approval of a funding agreement with Mad River Local Schools to increase the number of high-quality preschool seats and to provide preschool services to families through the Preschool Promise Program for the 2021-2022 school year, as presented under separate cover. <i>Action Needed: Approval of Agreement</i>	Ashley Marshall	<i>Attachments</i> <i>Action to Approve</i>
9) Recommend approval of a contract for Deborah Barnhart as the Passport to Kindergarten Coach and Coordinator, effective May 1, 2021-May 30, 2022, as presented under separate cover. <i>Action Needed: Approval of Contract</i>	Latoria Marcellus	<i>Attachments</i> <i>Action to Approve</i>
10) Recommend approval of a contract with Susan Hampel for the position of Conscious Discipline Specialist, effective August 1, 2021-May 31, 2022 as presented under separate cover. <i>Action Needed: Approval of Contract</i>	Latoria Marcellus	<i>Attachments</i> <i>Action to Approve</i>
11) Recommend approval of an addendums to the following contracts for Senior Outreach Specialists, effective May 1, 2021 as presented under separate cover: <ul style="list-style-type: none"> • Meghann Clevenger • Shelly Davies <i>Action Needed: Approval of Addendums</i>	Robyn Lightcap	<i>Attachments</i> <i>Action to Approve</i>

DISCUSSION ITEMS		
• 2021-22 School Year	Robyn Lightcap Ashley Marshall	

EXECUTIVE SESSION		
12) Motion to enter Executive Session to discuss personnel and personnel compensation.	Debbie Feldman	

ADJOURN		
13) Adjourn <i>Action Needed: Adjourn.</i>	Debbie Feldman	<i>Action to Adjourn</i>

Upcoming Board Meetings

Dates	Planned Key Topics
June 30, 2021	
August 26, 2021	
October 28, 2021	Review of 2020-2021 school year data
December 8, 2021	2022 Budget



Board of Trustees Meeting MINUTES

February 15, 2021

12:00 p.m. – 1:00 p.m.

Virtual Meeting via Zoom

Chair:	Deborah Feldman
Note Taker/Time Keeper:	Barbara Elrod
Members Present:	<input checked="" type="checkbox"/> PJ Brafford (<i>arrived at 12:30 p.m.</i>) <input checked="" type="checkbox"/> Deborah Feldman <input type="checkbox"/> Anissa Lumpkin <input checked="" type="checkbox"/> Jane McGee-Rafal <input checked="" type="checkbox"/> Jamie Rippey <input type="checkbox"/> Angeline Washington
Members Absent:	Anissa Lumpkin, Angeline Washington
Guests:	
Vision:	All Montgomery County, Ohio children are ready for kindergarten.
Mission:	Preschool Promise ensures that children are ready for Kindergarten by equipping Preschools and families with exceptional support, coaching, and education.

CALL TO ORDER / EXECUTIVE DIRECTOR REPORT

1.) CALL TO ORDER

Meeting was called to order at 12:05 p.m. by Deborah Feldman.

2.) APPROVAL OF MINUTES FROM PREVIOUS MEETING

Board reviewed minutes from the meeting held on December 9, 2020.

Jane McGee-Rafal motioned for approval. Jamie Rippey seconded the motion.

All in favor; none opposed; motion passed (4-0).

3.) EXECUTIVE DIRECTOR REPORT

Ashley Marshall shared that we have 1,400 fully enrolled students for this school year. The application for the 2020-2021 school year will remain open longer this year to help families as schools re-open in-person.

Robyn Lightcap shared that the Committee to Transform Preschool for Black Boys' first meeting is this coming Thursday (February 18, 2021). The Committee consists of 19 Black men and the Committee Chairs, Rev. Joshua Ward, and Jonathan Washington, are eager to get started. The Committee includes a great mix of Dads, Preschool teachers and community members.

Barbara Elrod presented the Quality updates with 307 unique teachers, assistant teachers and administrators participating in our professional development offerings to date. The breakdown by training type is: Professional Learning Communities-221 participants with 15 offerings; Workshops-95 participants with 5 offerings; and X-Treme Trainings-94 participants with 5 offerings. She also stated that we currently have 50 Swivls and iPads in the field being utilized for CLASS assessments and coaching for our PLCs.

Robyn Lightcap shared that we are continuing to receive tremendous responses about the Play Boxes being offered this year. We will be offering this again next year. Robyn also shared an update on the Step Up To Quality Star Rating and Improvement System administered by the Ohio Department of Education and the Ohio Department of Job and Family Services. She stated that sites need to be at least a 3-star by the year 2025 and that the sites in Montgomery County have significantly increased their Star Ratings. In 2008 there were 5 sites that were star rated compared to 276 sites in 2021. Thanks to Montgomery County's support, we are working closely with 4C for Children and offering assistance to centers beyond the Preschool Promise boundaries to continue to meet the year 2025 deadline.

ACTION ITEMS

4.) REVIEW AND APPROVAL OF FINANCIALS

The Board approved the presented financial statements as of December 31, 2020.

Jane McGee-Rafal motioned for approval. PJ Brafford seconded the motion.

All in favor; none opposed; motion passed (4-0)

5.) CONTRACT ADDENDUM APPROVAL – 4C for Children

The Board approved an addendum to the contract with 4C for Children to provide support to child care providers in Montgomery County to help them earn a 3-Star Rating or higher in the amount not to exceed an additional \$15,000 through the end of the contract as outlined in the Scope of Work (under separate cover)

PJ Brafford motioned for approval. Jane McGee-Rafal seconded the motion.

All in favor; none opposed; motion passed (4-0)

6.) CONTRACT APPROVAL – Terry Rasor

The Board approved a contract with Terry Rasor to fabricate and install the Play on Purpose experience at the Gem City Market. As the Play on Purpose Fabrication Consultant his contract will be October 1, 2020 through December 31, 2021, in the amount not to exceed \$32,000.00.

This is being paid for with a grant from What Works Cities.

Jane McGee-Rafal motioned for approval. Jamie Rippey seconded the motion.

All in favor; none opposed; motion passed (4-0)

7.) CONTRACT APPROVAL – Toledo Early Learning Coalition

The Board approved a contract with the Toledo Early Learning Coalition for back-office, shared services support for three centers outlined in the Scope of Work (under separate cover) during February 15, 2021 through December 31, 2021 in the amount not to exceed \$13,500.00.

Jane McGee-Rafal motioned for approval. PJ Brafford seconded the motion.

All in favor; none opposed; motion passed (4-0)

DISCUSSION ITEMS

8.) 2021-22 School Year

Ashley Marshall shared that the student application for next year will open in May and the Operations team is currently working with providers on their registration events. She was excited to report that they conducted the Provider Info Sessions for the 2021-22 program year with over 100 attending through 4 sessions. We are adding West Carrollton for the coming year and are accepting Provider applications until March 1st. There are 21 new potential providers for next year.

Ashley stated that the Preschool Promise Plus program will end July 31 and that we will not be utilizing the tablets for next year. We will reinstate the Star Attendance program for next year, and will continue the monthly Play Boxes that have been extremely popular with children and families.

9.) ADJOURN

Deborah Feldman adjourned the meeting at 12:44 p.m.

Preschool Promise, Inc.
Financial Statements
December 31, 2020 and 2019

Preschool Promise, Inc.

Table of Contents

December 31, 2020 and 2019

Independent Auditor's Report	Page 1 - 2
Financial Statements	
Statements of Financial Position	3
Statements of Activities	4 - 5
Statements of Functional Expenses	6 - 7
Statements of Cash Flows	8
Notes to Financial Statements	9 - 16
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	17 - 18
Schedule of Findings and Responses	19

Independent Auditor's Report

To the Board of Trustees of
Preschool Promise, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Preschool Promise, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Preschool Promise, Inc. as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **CURRENT**, on our consideration of Preschool Promise, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Preschool Promise, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Preschool Promise, Inc.'s internal control over financial reporting and compliance.

Certified Public Accountants

Dayton, Ohio

CURRENT

Preschool Promise, Inc.
Statements of Financial Position
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 520,311	\$ 217,449
Accounts and grants receivable	1,489,181	1,690,606
Accounts receivable - related party	37,142	33,194
Pledges receivable	20,000	20,000
Prepaid expenses	7,640	5,610
Total Current Assets	<u>2,074,274</u>	<u>1,966,859</u>
Property and Equipment, net	<u>107,876</u>	<u>394</u>
Total Assets	<u>\$ 2,182,150</u>	<u>\$ 1,967,253</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 526,418	\$ 710,390
Accounts payable - related party	7,066	7,066
Accrued expenses	0	11,510
Accrued leased employee costs	175,107	145,051
Refundable advances	1,009,597	800,000
Total Current Liabilities	<u>1,718,188</u>	<u>1,674,017</u>
Net Assets		
Net Assets Without Donor Restrictions	321,910	173,658
Net Assets With Donor Restrictions	142,052	119,578
Total Net Assets	<u>463,962</u>	<u>293,236</u>
Total Liabilities and Net Assets	<u>\$ 2,182,150</u>	<u>\$ 1,967,253</u>

The accompanying notes are an integral part of these statements.

Preschool Promise, Inc.
Statement of Activities
For the Year Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Government grants	\$ 5,599,930	\$ 0	\$ 5,599,930
Contributions	243,369	120,557	363,926
In-kind contributions	69,992	0	69,992
Other revenue	6,859	0	6,859
Net assets released from restrictions	98,083	(98,083)	0
Total Support and Revenue	6,018,233	22,474	6,040,707
Expenses			
Program services	5,285,763	0	5,285,763
Management and general	584,218	0	584,218
Total Expenses	5,869,981	0	5,869,981
Change in Net Assets	148,252	22,474	170,726
Net Assets – beginning of year	173,658	119,578	293,236
Net Assets – end of year	\$ 321,910	\$ 142,052	\$ 463,962

The accompanying notes are an integral part of these statements.

Preschool Promise, Inc.
Statement of Activities
For the Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Government grants	\$ 5,292,267	\$ 0	\$ 5,292,267
Contributions	64,070	119,578	183,648
In-kind contributions	64,635	0	64,635
Other revenue	3,028	0	3,028
Net assets released from restrictions	2,508	(2,508)	0
Total Support and Revenue	5,426,508	117,070	5,543,578
Expenses			
Program services	4,912,370	0	4,912,370
Management and general	506,234	0	506,234
Total Expenses	5,418,604	0	5,418,604
Change in Net Assets	7,904	117,070	124,974
Net Assets – beginning of year	165,754	2,508	168,262
Net Assets – end of year	\$ 173,658	\$ 119,578	\$ 293,236

The accompanying notes are an integral part of these statements.

Preschool Promise, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2020

	Program Services				Management and General	Total
	Community Education	Expansion of Availability and Quality	Family Assistance	Total Program Services		
Direct mission expense	\$ 311,034	\$ 2,155,493	\$ 1,460,045	\$ 3,926,572	\$ 309,975	\$ 4,236,547
Leased employee costs	282,672	307,319	338,986	928,977	117,008	1,045,985
Publicity and promotion	141,169	5,000	22,780	168,949	768	169,717
Printing and postage	22,090	22,139	3,591	47,820	4,599	52,419
Occupancy	225	5,351	0	5,576	65,287	70,863
Utilities	3,273	4,711	7,727	15,711	129	15,840
Professional fees and contracted services	25,805	11,433	783	38,021	53,284	91,305
Insurance	0	0	0	0	8,385	8,385
Participant and teacher engagement	1,147	27,147	908	29,202	300	29,502
Office and educational supplies	5,264	48,654	1,954	55,872	9,116	64,988
Other office expense	1,262	9,988	23,396	34,646	15,367	50,013
Travel, meetings and training	881	13,981	6,658	21,520	0	21,520
Depreciation	12,897	0	0	12,897	0	12,897
Total Expenses	\$ 807,719	\$ 2,611,216	\$ 1,866,828	\$ 5,285,763	\$ 584,218	\$ 5,869,981
Percent of Total Expenses	14%	44%	32%	90%	10%	100%

The accompanying notes are an integral part of these statements.

Preschool Promise, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2019

	Program Services				Management and General	Total
	Community Education	Expansion of Availability and Quality	Family Assistance	Total Program Services		
Direct mission expense	\$ 127,368	\$ 2,438,216	\$ 1,128,333	\$ 3,693,917	\$ 276,242	\$ 3,970,159
Leased employee costs	225,874	151,761	300,002	677,637	109,253	786,890
Publicity and promotion	198,981	2,775	101,003	302,759	1,412	304,171
Printing and postage	26,494	9,481	2,833	38,808	579	39,387
Occupancy	1,318	9,992	0	11,310	56,998	68,308
Utilities	1,414	0	1,834	3,248	0	3,248
Professional fees and contracted services	6,459	823	350	7,632	39,701	47,333
Insurance	0	0	0	0	8,119	8,119
Participant and teacher engagement	19,870	75,488	2,652	98,010	3,332	101,342
Office and educational supplies	6,228	13,921	3,392	23,541	4,846	28,387
Other office expense	985	17,709	17,175	35,869	4,823	40,692
Travel, meetings and training	1,188	18,179	272	19,639	457	20,096
Depreciation	0	0	0	0	472	472
Total Expenses	\$ 616,179	\$ 2,738,345	\$ 1,557,846	\$ 4,912,370	\$ 506,234	\$ 5,418,604
Percent of Total Expenses	11%	51%	29%	91%	9%	100%

The accompanying notes are an integral part of these statements.

Preschool Promise, Inc.

Statements of Cash Flows

For the Years Ended December 31, 2020 and 2019

	2020	2019
Cash Flows From Operating Activities:		
Change in net assets	\$ 170,726	\$ 124,974
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	12,897	472
Changes in assets and liabilities:		
Accounts and grants receivable	201,425	(3,029)
Accounts receivable - related party	(3,948)	(33,194)
Pledges receivable	0	(20,000)
Prepaid expenses	(2,030)	3,283
Accounts payable	(183,972)	(97,725)
Accrued expenses	(11,510)	11,510
Accrued leased employee cost	30,056	15,645
Refundable advances	209,597	(44,367)
Net Cash Provided by (Used in) Operating Activities	423,241	(42,431)
Cash Flows From Investing Activities:		
Purchase of property and equipment	(120,379)	0
Change in Cash and Cash Equivalents	302,862	(42,431)
Cash, Cash Equivalents, and Restricted Cash – beginning of year	217,449	259,880
Cash, Cash Equivalents, and Restricted Cash – end of year	\$ 520,311	\$ 217,449

The accompanying notes are an integral part of these statements.

Preschool Promise, Inc.

Notes to Financial Statements

December 31, 2020 and 2019

1. Organization and Purpose

Preschool Promise, Inc. is a not-for-profit organization designed to help children start kindergarten at the proper time, enroll in a high-quality preschool program, and be ready to learn in Montgomery County, Ohio. In all of its work, the Organization is committed to fostering equity and promoting best practices for young learners and achieves this outcome by educating the community about the power of preschool (Community Education), expanding the availability of high quality preschool programs (Expansion of Availability and Quality), and assisting families in finding and paying for preschool (Family Assistance). Preschool Promise, Inc. is primarily funded through grant agreements with the City of Dayton, Ohio; Montgomery County, Ohio, and local school districts.

2. Summary of Significant Accounting Policies

The following is a summary of the significant accounting policies followed in the preparation of the financial statements.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for not-for-profit organizations.

Financial Statement Presentation

Preschool Promise, Inc. reports information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. A description of each class as it pertains to the Organization is as follows:

Net Assets With Donor Restrictions – Represents net assets subject to donor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Net Assets Without Donor Restrictions – Represents net assets available for use in general operations and not subject to donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Fair Value Measurement

Fair value is defined as the price that would be received for an asset or paid to transfer a liability, in the principal or most advantageous market for the asset or liability, in an orderly transaction between market participants at the measurement date. Assets or liabilities listed at fair value require expanded disclosure about the extent to which they are measured at fair value, the information used to measure fair value and the effect of fair value measurements on earnings. Fair value measurements apply whenever standards require (or permit) assets or liabilities to be measured at fair value. Preschool Promise, Inc. has not expanded the use of fair value measurements in any circumstances.

Preschool Promise, Inc.

Notes to Financial Statements

December 31, 2020 and 2019

2. Summary of Significant Accounting Policies (Continued)

Cash, Cash Equivalents, and Restricted Cash

For financial statement purposes, the Organization considers all checking accounts, money market accounts, and certificates of deposit to be cash equivalents. Restricted cash represents amounts set aside due to donor restrictions.

The Organization may maintain a portion of this cash in commercial bank accounts which, at times, could exceed federally insured limits. The Organization has not experienced any losses in these accounts and believes it is not exposed to any significant credit risk on cash.

Cash, cash equivalents, and restricted cash as of December 31, 2020 and 2019 consist of the following:

	<u>2020</u>	<u>2019</u>
Cash	\$ 431,453	\$ 151,065
Cash - with donor restrictions	88,858	66,384
Total cash, cash equivalents and restricted cash shown in the statements of cash flows	<u>\$ 520,311</u>	<u>\$ 217,449</u>

Accounts and Grants Receivable

Accounts and grants receivable represent uncollected amounts due to Preschool Promise, Inc. The majority are related to government reimbursement grant agreements.

Preschool Promise, Inc. utilizes the allowance method to account for bad debts. An allowance is made for possible losses on collection of receivables based upon periodic review of risk. When accounts receivable are determined to be uncollectible, they are charged off against the allowance. Management deems an account to be uncollectible when all internal collection efforts have been exhausted. Management has evaluated its accounts receivable and determined an allowance was not necessary at December 31, 2020 and 2019. There was no bad debt expense with respect to accounts receivable for the years ended December 31, 2020 and 2019.

Property and Equipment

Property and equipment is stated at cost when purchased or fair value when received as a donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Preschool Promise, Inc. capitalizes all assets that have an expected useful life of 3 years or more and a cost of \$1,000 or greater.

Preschool Promise, Inc.

Notes to Financial Statements

December 31, 2020 and 2019

2. Summary of Significant Accounting Policies (Continued)

Revenue Recognition

The Organization accounts for program service revenue in accordance with *Accounting Standards Update No. 2014-09, Revenue from Contracts with Customers (Topic 606)*. Under this guidance, revenues from contracts are measured based on the amount of consideration specified in a contract with a customer and are recognized when performance obligations (i.e., obligations to transfer goods and / or services) are satisfied, which generally occurs with the transfer of control of the goods or services to the customer.

The Organization is the recipient of grant funds from the City of Dayton and Montgomery County, Ohio. Under *Accounting Standards Update No. 2018-08, Not-For-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, these reimbursement type grants are classified as conditional contributions rather than program service revenue, see Note 4.

Contributions and Support

Contributions received are recorded as with donor restrictions or without donor restrictions, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions.

When a restriction expires (that is, when a stipulated time restriction ends, or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Conditional contributions are recognized when the conditions on which they depend are substantially met.

Donated Materials and Services

Donated materials are recorded as contributions at their estimated fair values at the date of donation. Contributions of services are recognized in the financial statements if the services enhance or create non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Preschool Promise, Inc. recorded \$7,747 and \$5,150 of donated professional fees, \$7,400 and \$2,725 of donated direct mission expense, and \$54,845 and \$56,760 of donated occupancy for the years ended December 31, 2020 and 2019, respectively.

Functional Allocation of Expenses

The costs of providing various programs and related supporting services have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated to the appropriate program and supporting services. Approximately 90% and 91% of total expenses were spent on program services for years ended December 31, 2020 and 2019, respectively.

Advertising Costs

The Organization uses advertising to promote its program services within the community. Advertising costs are expensed as incurred. Advertising expense for the years ended December 31, 2020 and 2019 totaled \$169,717 and \$304,171, respectively.

Preschool Promise, Inc.

Notes to Financial Statements

December 31, 2020 and 2019

2. Summary of Significant Accounting Policies (Continued)

Income Tax Status

The financial statements include no provision for income taxes as Preschool Promise, Inc. is qualified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. However, any income from certain activities not directly related to Preschool Promise, Inc.'s tax exempt purpose may be subject to taxation as unrelated business income.

Preschool Promise, Inc. determines the recognition of uncertain tax positions, if applicable, that may subject the Organization to unrelated business income tax necessary by applying a more-likely-than-not recognition threshold and determines the measurement of uncertain tax positions considering the amounts and probabilities of the outcomes that could be realized upon ultimate settlement with tax authorities. Preschool Promise, Inc. does not have any material uncertain tax positions, including any positions that would place the Organization's exempt status in jeopardy at December 31, 2020. Preschool Promise, Inc. believes it is no longer subject to income tax examination for tax years prior to 2017.

Reclassification

Certain amounts have been reclassified in the prior year to conform to the current year's presentation.

3. Liquidity and Availability

The following reflects the Organization's financial assets as of December 31, 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year.

Cash and cash equivalents	\$ 520,311
Accounts and grants receivable	1,489,181
Accounts receivable - related party	37,142
Pledges receivable	20,000
Financial assets at December 31, 2020	<u>2,066,634</u>
Less those unavailable for general expenditures within one year, due to:	
Donor-imposed restrictions:	
Restricted by donor with purpose restrictions	(142,052)
Performance obligations:	
Refundable advances	<u>(1,009,597)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 914,985</u>

The Organization is substantially supported by contributions, which may contain donor restrictions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management policy, it structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. It is the policy of the Organization to regularly review and assess the need for funds to meet operating obligations and to ensure the availability of cash or collateral to fulfill those needs.

Preschool Promise, Inc.

Notes to Financial Statements

December 31, 2020 and 2019

4. Refundable Advances

The Organization's grant agreements with the City of Dayton and Montgomery County, Ohio stipulate that the grantors are entitled to reimbursement for any funds not expended or committed for the purposes of the grant, or within the period covered by the grant. Accordingly, the Organization recognizes cash receipts in advance of qualifying expenses from these grantors as refundable advances until qualifying expenditures have been made.

Refundable advances at December 31 consist of the following:

<u>Grantor Name</u>	<u>2020</u>	<u>2019</u>
City of Dayton	\$ 800,000	\$ 800,000
Montgomery County	209,597	0
Total	<u>\$ 1,009,597</u>	<u>\$ 800,000</u>

These amounts consist of funds advanced in relation to each grantor's agreement with the Organization. These funds are intended to ease the cash flow difficulties that can result from reimbursement type grants and will be expended on qualifying expenses or repaid to the grantors upon conclusion of the grant periods. See Note 9.

5. Property and Equipment

Property and equipment consists of the following at December 31:

	<u>2020</u>	<u>2019</u>	<u>Estimated Life in Years</u>
Computer equipment	\$ 8,398	\$ 1,417	3
Furniture and fixtures	113,398	0	5
	121,796	1,417	
Less accumulated depreciation	(13,920)	(1,023)	
Net book value	<u>\$ 107,876</u>	<u>\$ 394</u>	

Depreciation expense was \$12,897 and \$472 for the years ended December 31, 2020 and 2019, respectively.

6. Leased Employee Costs

The Organization leases employees from Montgomery County Educational Service Center. The agreement provides for automatic renewal for successive one-year periods unless either party provides written notice of termination by January 1 of the following year. Total leased employee expense was \$1,045,985 and \$786,890 for the years ended December 31, 2020 and 2019, respectively.

Preschool Promise, Inc.

Notes to Financial Statements

December 31, 2020 and 2019

7. Commitments and Contingencies

The Organization executed a contract with Mad River Local Schools (MRLS) for implementation of the Preschool Promise Program within the school system. The Organization agreed to provide up to \$80,000 for approved expenses to support the expansion of the preschool program within MRLS for the 2020-2021 school year. As of December 31, 2020, the Organization had incurred expenses related to this contract of \$52,091. The contract expires in June 2021.

Financial awards from federal, state, and local governmental entities in the form of grants are subject to compliance audits. Such audits could result in claims against Preschool Promise, Inc. for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits as Preschool Promise, Inc. does not believe it is at risk of such loss.

8. Concentrations

At December 31, 2020 and 2019, support from various government entities made up approximately 93% and 96% of total support and revenue, respectively. Likewise, these government entities comprised 98% and 99% of accounts and grants receivable at December 31, 2020 and 2019, respectively.

Four organizations made up 97% of the Organization's contribution revenue for the year ended December 31, 2020. Five organizations made up 98% of the Organization's contribution revenue for the year ended December 31, 2019.

9. Related Party Transactions

As a result of sharing certain management and staff personnel, Preschool Promise, Inc. and Learn to Earn Dayton are related parties. For the years ended December 31, 2020 and 2019, the Organization received a total of \$0 and \$33,194, respectively, of contributions from Learn to Earn Dayton. Additionally, the Organization paid \$0 and \$164 to Learn to Earn Dayton for various program expenses for the years ended December 31, 2020 and 2019, respectively. Learn to Earn Dayton reimbursed the Organization \$3,947 and \$1,873 for various program expenses for the years ended December 31, 2020 and 2019, respectively.

The Organization is a jointly governed organization of the City of Dayton (the City) wherein the City appoints three members to the board of Preschool Promise, Inc. The Organization received significant funding from the City, which totaled \$3,149,373 and \$3,360,423 for the years ended December 31, 2020 and 2019, respectively.

In addition, as of December 31, 2020 and 2019 the Organization had \$800,000 of refundable advances from the City of Dayton. See Note 5.

The Organization is a related organization of Montgomery County (the County) wherein the County appoints two members to the board of Preschool Promise, Inc. The Organization received significant funding from the County, which totaled \$2,330,535 and \$1,887,476 for the years ended December 31, 2020 and 2019, respectively.

In addition, as of December 31, 2020 and 2019 the Organization had \$209,597 and \$0, respectively, of refundable advances from Montgomery County. See Note 5.

Preschool Promise, Inc.

Notes to Financial Statements

December 31, 2020 and 2019

10. Net Assets

Net assets with donor restrictions are restricted for the following purposes or periods at December 31:

	<u>2020</u>	<u>2019</u>
Subject to expenditure for specified purpose:		
STAR attendance	\$ 15,747	\$ 37,085
Passport to kindergarten	72,495	82,493
Pandemic tuition assistance	<u>53,810</u>	<u>0</u>
Total net assets with donor restrictions	<u>\$ 142,052</u>	<u>\$ 119,578</u>

Net assets with donor restrictions were made up of the following at December 31:

	<u>2020</u>	<u>2019</u>
Cash	\$ 88,858	\$ 66,384
Accounts and grants receivable	33,194	33,194
Pledges receivable	<u>20,000</u>	<u>20,000</u>
	<u>\$ 142,052</u>	<u>\$ 119,578</u>

Net assets were released from donor restrictions during the year, by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors as follows:

	<u>2020</u>	<u>2019</u>
Purpose restrictions accomplished:		
STAR attendance	\$ 17,085	\$ 0
Passport to kindergarten	80,998	0
Ready for kindergarten	<u>0</u>	<u>2,508</u>
	<u>\$ 98,083</u>	<u>\$ 2,508</u>

11. Functional Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and leased employee expense, which are allocated on the basis of estimates of personnel time.

Preschool Promise, Inc.

Notes to Financial Statements

December 31, 2020 and 2019

12. COVID Response

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak” or “COVID”) and the health risks to the international community. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

In addition to complying with local health mandates, management took appropriate actions to mitigate the spread of the virus by altering its protocols to minimize personal contact within its office. However, given the continuing evolution of the COVID-19 outbreak, the Organization is not able to fully estimate the effects of COVID-19 on its results of operations, financial condition, or liquidity for fiscal year 2021. Management believes that adaptive changes in operations have been sufficient to protect the Organization from the near-term negative impact related to the COVID-19 outbreak through the date of this report.

13. Subsequent Events

Management evaluated the activity of Preschool Promise, Inc. through **CURRENT** (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

To the Board of Trustees of
Preschool Promise, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Preschool Promise, Inc., (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated **CURRENT**.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Preschool Promise, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Preschool Promise, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Preschool Promise, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned function, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Preschool Promise, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Certified Public Accountants

Dayton, Ohio

CURRENT

Draft

Preschool Promise, Inc.
Schedule of Findings and Responses
For the Year Ended December 31, 2020

There were no findings that are required to be disclosed.

Draft

Preschool Promise, Inc.
Balance Sheet
As of February 28, 2021

Feb 28, 21

ASSETS

Current Assets

Checking/Savings

1000 · Cash - PNC Checking 99,286.86

Total Checking/Savings 99,286.86

Accounts Receivable

1100 · Accounts Receivable 1,785,302.20

Total Accounts Receivable 1,785,302.20

Other Current Assets

12000 · Undeposited Funds 384,990.12 deposited March 1

1300 · Prepaid Star Attendance 7,639.78

Total Other Current Assets 392,629.90

Total Current Assets 2,277,218.96

Fixed Assets

1500 · Furniture and Equipment

1550 · Accumulated Depreciation -1,023.36

1500 · Furniture and Equipment - Other 121,796.16

Total 1500 · Furniture and Equipment 120,772.80

Total Fixed Assets 120,772.80

TOTAL ASSETS 2,397,991.76

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable 856,872.66

Total Accounts Payable 856,872.66

Credit Cards

2100 · PNC Visa Business Options Card 28,835.48

Total Credit Cards 28,835.48

Other Current Liabilities

2500 · Accrued Leased Employee Costs 70,357.33

2550 · Unearned Revenue 1,009,597.25

Total Other Current Liabilities 1,079,954.58

Total Current Liabilities 1,965,662.72

Total Liabilities 1,965,662.72

Net Assets

3200 · Unrestricted Net Assets 476,858.45

Net Income -44,529.41

Total Net Assets 432,329.04

TOTAL LIABILITIES & NET ASSETS 2,397,991.76

Preschool Promise, Inc.
Profit & Loss Budget vs. Actual
January through February 2021

	TOTAL				
	Actual	Budget			
	Jan - Feb 21	Jan - Feb 21	\$ Over Budget	% of Budget	Annual Budget
Change in Net Assets (Income/Expense)					
Income					
4300 · Direct Public Support					
4310 · Individual Contributions	200.00	0.00	200.00	100.0%	0.00
4320 · Corporate Grants	3,000.00	0.00	3,000.00	100.0%	0.00
4330 · Foundation Grants	0.00	0.00	0.00	0.0%	69,000.00
4340 · Government Grants	817,697.29	1,231,666.66	-413,969.37	66.39%	7,390,000.00
4350 · Gifts in Kind	9,920.64	9,166.66	753.98	108.23%	55,000.00
Total 4300 · Direct Public Support	830,817.93	1,240,833.32	-410,015.39	66.96%	7,514,000.00
Total Income	830,817.93	1,240,833.32	-410,015.39	66.96%	7,514,000.00
Gross Profit	830,817.93	1,240,833.32	-410,015.39	66.96%	7,514,000.00
Expense					
6200 · Contract Services					
6210 · Accounting Fees	0.00	0.00	0.00	0.0%	15,500.00
6220 · Legal Fees	2,537.53	3,500.00	-962.47	72.5%	21,000.00
6230 · Outside Contract Services	8,778.17	5,950.00	2,828.17	147.53%	41,750.00
Total 6235 · Coaching & Training for Provide	148,285.50	185,126.00	-36,840.50	80.1%	1,231,779.09
6236 · Communications Field Campaign	2,463.20	8,250.00	-5,786.80	29.86%	109,500.00
6238 · Research and Evaluation Contrac	39,344.34	42,166.00	-2,821.66	93.31%	263,498.00
6240 · Communications & Design Work	10,272.50	18,420.00	-8,147.50	55.77%	108,630.00
6242 · Photography, Video, Audio Prod.	14,890.00	5,500.00	9,390.00	270.73%	35,000.00
6260 · Website And Database Dev't	0.00	18,000.00	-18,000.00	0.0%	39,000.00
6270 · Call Ctr & Eligibility Determin	0.00	0.00	0.00	0.0%	200.00
Total 6200 · Contract Services	226,571.24	286,912.00	-60,340.76	78.97%	1,865,857.09
6300 · Facilities and Equipment					
6310 · Depr and Amort - Allowable	0.00	0.00	0.00	0.0%	0.00
6320 · Donated Facilities	8,821.64	9,166.66	-345.02	96.24%	55,000.00
6330 · Equip Rental and Maintenance	0.00	0.00	0.00	0.0%	0.00
6350 · Rent, Parking, Utilities	0.00	0.00	0.00	0.0%	1,000.00
6360 · Office equipment & furniture	0.00	9,400.00	-9,400.00	0.0%	11,400.00
Total 6300 · Facilities and Equipment	8,821.64	18,566.66	-9,745.02	47.51%	67,400.00
6500 · Operations					
6510 · Books, Subscriptions, Reference					
6512 · Web services and subscriptions	2,076.73	4,277.34	-2,200.61	48.55%	49,109.00
6510 · Books, Subscriptions, Reference - Other	6,363.90	1,698.00	4,665.90	374.79%	8,713.00
Total 6510 · Books, Subscriptions, Reference	8,440.63	5,975.34	2,465.29	141.26%	57,822.00
6515 · Memberships	0.00	0.00	0.00	0.0%	0.00
6520 · Postage, Mailing Service	36,036.34	15,299.00	20,737.34	235.55%	103,880.00
6530 · Printing and Copying	8,159.82	14,100.00	-5,940.18	57.87%	93,875.00
6535 · Promotional Items	1,900.95	1,400.00	500.95	135.78%	81,600.00
6540 · Supplies	4,494.76	14,675.00	-10,180.24	30.63%	40,050.00
6550 · Telephone, Telecommunications	2,121.21	1,662.00	459.21	127.63%	17,022.00

Preschool Promise, Inc.
Profit & Loss Budget vs. Actual
January through February 2021

	TOTAL				
	Actual	Budget			Annual Budget
	Jan - Feb 21	Jan - Feb 21	\$ Over Budget	% of Budget	
6565 · Marketing - Paid Media	4,440.97	18,000.00	-13,559.03	24.67%	108,000.00
6567 · Gift Cards / Gifts	0.00	1,770.84	-1,770.84	0.0%	7,875.00
6580 · Events	52.75	0.00	52.75	100.0%	8,300.00
6582 · Social Media	77.00	132.00	-55.00	58.33%	792.00
6586 · Teacher / parent stipends	42,100.00	49,125.00	-7,025.00	85.7%	287,750.00
6587 · Teacher Promise Stipends	200.00	0.00	200.00	100.0%	247,280.00
Total 6500 · Operations	108,024.43	122,139.18	-14,114.75	88.44%	1,054,246.00
6600 · Other Types of Expenses					
6610 · Insurance - Liability, D and O	0.00	1,500.00	-1,500.00	0.0%	9,000.00
6615 · Quality Assistance Stipends	73,828.54	120,000.00	-46,171.46	61.52%	745,000.00
6620 · Quality Expansion for Providers	26,742.45	114,334.00	-87,591.55	23.39%	803,914.00
6625 · Classroom Start-up Grants	0.00	0.00	0.00	0.0%	0.00
6627 · Attendance Initiative	0.00	0.00	0.00	0.0%	86,000.00
6630 · Tuition Assistance	158,035.50	130,000.00	28,035.50	121.57%	811,500.00 Trending greater than budgeted
6631 · Tuition Assistance Pandemic	38,934.00	0.00	38,934.00	100.0%	0.00
6632 · Preschool Promise Plus	0.00	0.00	0.00	0.0%	0.00
6640 · Parent Advisory Board	0.00	100.00	-100.00	0.0%	600.00
6642 · Family engagement/ parent comm	60,595.76	106,000.00	-45,404.24	57.17%	785,053.02
6645 · Bank Fees	272.75	250.00	22.75	109.1%	1,500.00
6650 · Training / Education	7,116.18	1,600.00	5,516.18	444.76%	31,600.00 actual in January; budgeted for March
Total 6600 · Other Types of Expenses	365,525.18	473,784.00	-108,258.82	77.15%	3,274,167.02
6750 · Leased Employees	164,311.72	204,379.98	-40,068.26	80.4%	1,226,279.89
6800 · Travel and Meetings					
6810 · Conference, Convention, Meeting	135.00	0.00	135.00	100.0%	0.00
6815 · Mileage	420.00	420.00	0.00	100.0%	7,170.00
6820 · Travel					
6822 · Lodging	0.00	0.00	0.00	0.0%	6,000.00
6825 · Parking	0.00	30.00	-30.00	0.0%	380.00
6827 · Travel-other	0.00	1,500.00	-1,500.00	0.0%	2,000.00
6820 · Travel - Other	1,532.44	0.00	1,532.44	100.0%	0.00
Total 6820 · Travel	1,532.44	1,530.00	2.44	100.16%	8,380.00
6830 · Meals					
6830A · Meals - Meetings	0.00	300.00	-300.00	0.0%	5,200.00
6830B · Meals- Travel	0.00	0.00	0.00	0.0%	0.00
6830C · Meals- Events	0.00	0.00	0.00	0.0%	5,300.00
6830D · Meals- Training	0.00	0.00	0.00	0.0%	0.00
6830E · Meals- Pandemic	0.00	0.00	0.00	0.0%	
6830 · Meals - Other	5.69	0.00	5.69	100.0%	0.00
Total 6830 · Meals	5.69	300.00	-294.31	1.9%	10,500.00
Total 6800 · Travel and Meetings	2,093.13	2,250.00	-156.87	93.03%	26,050.00
Total Expense	875,347.34	1,108,031.82	-232,684.48	79.0%	7,514,000.00
Change in Net Assets (Income/Expense)	-44,529.41	132,801.50	-177,330.91	-33.53%	0.00

CLIENT SERVICES AGREEMENT
#158

Preschool Promise
2251 Timber Lane
Dayton, OH 45414

and

INSTRUCTIONAL COACHING GROUP
PO BOX 35
North Loup, NE 68859

The Instructional Coaching Group looks forward to partnering with you! Please read this agreement in its entirety before signing.

THIS AGREEMENT is made and entered into by and between Instructional Coaching Group, LLC (Jim Knight or Individual Consultant and Preschool Promise.

IT IS THE PURPOSE OF THIS AGREEMENT to provide Preschool Promise with Instructional Coaching Professional Development.

This agreement supersedes all other agreements made between Preschool Promise and the Instructional Coaching Group.

THEREFORE, IT IS MUTUALLY AGREED THAT:

STATEMENT OF WORK

Instructional Coaching Group, LLC, shall furnish the necessary personnel, equipment and/or service(s) and otherwise do all things necessary for or incidental to the performance of the work required in the provision of Instructional Coaching Professional Development.

All parties understand that the resources and training received are the intellectual property of Instructional Coaching Group and are not to be replicated in any way.

If the work referenced below is for offsite virtual training, Instructional Coaching Group will conduct each workshop through the Zoom platform. The sessions cannot be recorded and are the intellectual property of Instructional Coaching Group.

PERIOD OF PERFORMANCE

Subject to its other provision, the period of performance of this contract shall commence June 8, 2021 - June 30, 2022.

SCHEDULED DATES ARE AS FOLLOWS:

DATE	SCOPE	PRESENTER	COST
June 28, 2021	Better Conversations (Virtual)	Ann Hoffman	\$5,300
June 8, 2021	Impact Cycle Day One (Virtual)	Ann Hoffman	\$5,300
June 11, 2021	Impact Cycle Day Two (Virtual)	Ann Hoffman	\$5,300

These dates can be amended with the agreement of both parties.

PAYMENT

The parties have determined that the cost of accomplishing the work herein will be \$15,900 (see above schedule.) This does not include the cost of resources. Payment for satisfactory performance of the work shall not exceed this amount unless the parties mutually agree in writing to a higher amount. Work will be invoiced following the first day of work listed above.

Materials are not included in the above pricing.

Required Resources:

Better Conversations Bundles: \$38/per person

Impact Cycle Bundles: \$55/per person

BILLING PROCEDURE

Instructional Coaching Group, LLC, will send invoice(s) to:

Preschool Promise	Attn: Barbara Elrod	barbara.elrod@preschoolpromise.org
-------------------	---------------------	------------------------------------

Payment to the Instructional Coaching Group, LLC, for approved and completed work will be made within 30 days of the event. Invoices with unpaid balances that extend beyond 30 days will be charged an additional \$250 fee for every month it goes unpaid. Payment made before the engagement date is preferred, but not required. This policy will be enforced.

Please send all payments to:

Instructional Coaching Group

Attn: Ruth Ryschon

P.O. Box 35

North Loup, NE 68859

CONTRACT ALTERATIONS AND AMENDMENTS

This contract may be amended by mutual agreement of the parties. Such amendments shall not be binding unless they are in writing and signed by personnel authorized to bind each of the parties.

TERMINATION

Either party may terminate this Contract or a scheduled event upon 40 days prior written notification to the other party. If this Contract is so terminated, the parties shall be liable only for the performance rendered or costs incurred in accordance with the terms of this Contract prior to the effective date of termination. If this contract is terminated within 20 days of the event date the party will have one calendar year to make up the contracted work. In the event of cancellation, all nonrefundable travel expenses incurred will be charged.

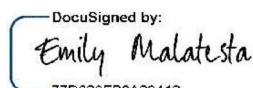
ICG associates/consultants will do everything within their power to get to their contracted commitments, but from time to time, travel cancellations do occur due to weather or mechanical issues that are beyond their control. In these instances, ICG is not responsible for any expenses that may have been incurred by the contractee. In an event of this nature, ICG will work with the contractee to reschedule the event as soon as possible, to the satisfaction of both parties. If any travel expenses have been incurred by the consultant (flight change fees, hotel stays), the contractee is responsible for reimbursing these costs. This policy will be enforced.

ALL WRITINGS CONTAINED HEREIN

This contract contains all the terms and conditions agreed upon by the parties. No other understandings, oral or otherwise, regarding the subject matter of this Contract shall be deemed to exist or to bind any of the parties hereto.

IN WITNESS WHEREOF, the parties have executed this Contract.

Instructional Coaching Group, LLC

DocuSigned by:

77D028FB9A23412

Emily Malatesta, COO

Date: 4/15/2021

Preschool Promise

Deborah Feldman, Board of Trustees Chair

Robyn Lightcap, Executive Director

Date: Board Approved on April 29, 2021

EMS LINQ*Connecting the K-12 Community*

2528 Independence Blvd
Suite 200
Wilmington, NC 28412

Phone: 800.541.8999
Fax: 910.799.5427
Email:
ckelley@eschoolview.com

This is not an invoice.**Quote #:** Q-25048-1**Customer Contact**

Preschool Promise
Barbara Elrod
(937) 329-2700
barbara.elrod@preschoolpromise.org

Bill To

Preschool Promise
4801 Springfield St
Dayton, OH 45431

RENEWAL CONTACT	EMAIL	SERVICE PERIOD
Christian Kelley	ckelley@eschoolview.com	(July 1, 2021 - June 30, 2022)

2021-07-01

QTY	PRODUCT	UNIT PRICE	EXTENDED
1	OneView Annual (up to 8 forms)	\$4,776.00	\$4,776.00
1	CMS Hosting	\$2,804.00	\$2,804.00
1	SIS Student SYNC Annual Fee	\$700.00	\$700.00
1	AD/LDAP Annual	\$0.00	\$0.00
1	Event Registration - Annual	\$0.00	\$0.00
1	AD/LDAP Setup	\$0.00	\$0.00
1	Website Redesign	\$0.00	\$0.00

2022-07-01

QTY	PRODUCT	UNIT PRICE	EXTENDED
1	OneView Annual (up to 8 forms)	\$4,776.00	\$4,776.00
1	CMS Hosting	\$2,804.00	\$2,804.00
1	SIS Student SYNC Annual Fee	\$700.00	\$700.00
1	AD/LDAP Annual	\$0.00	\$0.00
1	Event Registration - Annual	\$0.00	\$0.00

2023-07-01

QTY	PRODUCT	UNIT PRICE	EXTENDED
1	OneView Annual (up to 8 forms)	\$4,776.00	\$4,776.00
1	CMS Hosting	\$2,804.00	\$2,804.00
1	SIS Student SYNC Annual Fee	\$700.00	\$700.00
1	AD/LDAP Annual	\$0.00	\$0.00
1	Event Registration - Annual	\$0.00	\$0.00

2024-07-01

QTY	PRODUCT	UNIT PRICE	EXTENDED
1	CMS Hosting	\$0.00	\$0.00
1	AD/LDAP Annual	\$0.00	\$0.00
1	Event Registration - Annual	\$0.00	\$0.00
1	OneView Annual (up to 8 forms)	\$0.00	\$0.00
1	SIS Student SYNC Annual Fee	\$0.00	\$0.00

Tax:	\$0.00
Shipping:	
Grand Total:	\$24,840.00

Fees for subsequent years within the term bound by the Start Date and End Date detailed on this quote will be equal to the 'Annual Ongoing Fees' amount uplifted by 3.0% in each following year.

On-Going LINQ Subscription/Maintenance & Support Fees are invoiced at then current rates & enrollment per terms of the Master Subscription Agreement, which may be subject to an annual increase after the first year for non-multi-year contracts and/or enrollment increases.

Any applicable state sales tax has not been added to this quote. Subscription Start and expiration Dates shall be as set forth above, which may be delayed based upon the date that LINQ receives your purchase order.

In the event that this quote includes promotional pricing, such promotional pricing may not be valid for the entire period stated on this quote.

All invoices shall be paid within thirty (30) days of the date of invoice.

All purchase orders must contain the exact quote number stated within.

Customer agrees that purchase orders are for administrative purposes only and shall not impact the terms or conditions reflected in this quote and the applicable LINQ Master Subscription Agreement.

This quote is subject to and incorporates the terms and conditions of the LINQ Master Subscription Agreement found at <https://www.linq.com/legal-msa/>

THE PARTIES BELOW ACKNOWLEDGE THAT THEY HAVE READ THE AGREEMENT, UNDERSTAND IT AND AGREE TO BE BOUND BY ITS TERMS.

Customer: Preschool Promise
Signature:
Name:
Business Title:
Authority Level:
Date:

FUNDING AGREEMENT FOR PRESCHOOL PROMISE – 2021-2022

This Funding Agreement (the “Agreement”), is made and entered into on this 27th day of April, 2021, by and between Preschool Promise, Inc. (“PPI”), an Ohio nonprofit corporation, and Mad River Local Schools, an Ohio public school district located in the City of Riverside, Ohio (“MRLS”).

WITNESSETH

WHEREAS, PPI desires to increase the number of high-quality preschools, as well as the number of children who attend preschool by providing preschool services to families through the Preschool Promise program;

WHEREAS, PPI and MRLS desire to implement and administer the Preschool Promise program within MRLS for the 2021-2022 academic year (the “Program”); and

WHEREAS, PPI is qualified to implement and administer the Program.

NOW, THEREFORE, for and in consideration of the mutual promises, covenants and agreements hereinafter set forth, the parties to this Agreement, with intent to be legally bound, agree as follows:

ARTICLE ONE: PERFORMANCE OF SERVICES

Subject to the terms and conditions set forth in this Agreement, PPI agrees to implement and administer the Program for the benefit of residents of MRLS and to provide preschool services and activities as set forth in the defined Scope of Work, which is attached hereto as Exhibit A and made a part hereof by reference.

In order to implement the Program within its school district, MRLS agrees to, within the budget limitations described on the budget section of Exhibit A, maintain 8 preschool classrooms and staffing to support those classrooms, and partner with PPPI as detailed in the Scope of Work (Exhibit A) (collectively, the “MRLS Deliverables and Commitments”).

ARTICLE TWO: TERM

The effective date of this Agreement shall be from the date of execution by all parties and shall terminate on May 31, 2022.

ARTICLE THREE: PAYMENT AND INVOICING

As set forth in the Scope of Work (Exhibit A), PPI agrees to provide up to \$330,000 to support 8 preschool classrooms and administrative staffing, however, that any payment of the Funds by PPI to MRLS shall be subject to the approval of this Agreement, including the Scope of Work and the MRLS Deliverables and Commitments, by the MRLS Board of Education. If the MRLS Board of Education does not approve this Agreement, including the Scope of Work and the MRLS Deliverables and Commitments, then MRLS shall return and remit any and all of the Funds that

MRLS may have received from PPI, and the parties shall, in good faith, try to renegotiate this Agreement so that it is mutually agreeable to both parties.

MRLS will invoice PPI monthly for actual expenses incurred at Preschool Promise, Inc via email to the Preschool Promise Director of Operations ashley.marshall@preschoolpromise.org according to the guidelines in the Scope of Work. Subject to PPI's approval of MRLS's invoices in whole or in part, Preschool Promise shall pay MRLS within 45 days after receipt of MRLS's invoices. Unless otherwise agreed to by PPI in writing, PPI shall not pay any invoiced cost or expense which (a) exceeds or is not otherwise provided for in this Agreement or the Scope of Work, or (b) exceeds the budget limitations described in this Article. PPI shall have the right, upon written request to MRLS, to receive written evidence of the costs and expenses incurred by MRLS to implement the MRLS Deliverables.

MRLS shall be liable for and shall immediately repay PPI any Funds that are improperly received in violation of this Agreement.

ARTICLE FOUR: REPORTING, RECORDS, MONITORING; AUDIT

MRLS, at its sole cost and expense, shall keep current and accurate account of its use of the Funds it receives from PPI. MRLS shall maintain and preserve, consistent with the records retention requirements of the Ohio Revised Code, all such records in its possession, custody, or control for a period of three (3) years after the conclusion or termination of this Agreement, and any extension(s) of this Agreement thereafter, and shall further maintain and preserve all such records in the possession of any third-party performing work related to this Agreement, unless otherwise directed by PPI.

PPI may from time to time, monitor the manner in which the terms of this Agreement are being carried out by MRLS and MRLS shall, upon written request of PPI, provide progress reports to the requesting party reflecting the progress of the MRLS Deliverables being provided in the form prescribed by PPI.

The foregoing records shall be subject to inspection, review and audit by PPI, its Board and/or representatives, with notice thereof to MRLS. Visits to MRLS's facilities shall be permitted during MRLS regular operating hours.

PPI reserves the right to audit, at its own expense, MRLS's use of the Funds provided by virtue of this Agreement. Should any fiscal audit exception be reported as a result of the independent audit, MRLS shall immediately take any and all actions necessary to rectify such exception. In the event MRLS fails to rectify the fiscal audit exception, MRLS shall pay PPI the amount of such fiscal audit exception.

ARTICLE FIVE: GOVERNING LAW

This Agreement and any modifications, amendments, or alterations, shall be governed, construed, and enforced in and under the laws of the State of Ohio.

ARTICLE SIX: AMENDMENTS

All amendments shall be in writing, approved by both parties as necessary, and executed by all relevant parties and their authorized representatives. All amendments and changes shall be dated and become part of the original agreement.

ARTICLE SEVEN: INTEGRATION, MODIFICATION AND SEVERABILITY

This instrument embodies the entire agreement of these parties. There are no promises, terms, conditions or obligations other than those contained herein, and this Agreement shall supersede all previous communications, representations or agreements, either written or oral, between the parties to this Agreement as to the subject matter herein. This Agreement shall not be modified in any manner except by an instrument, in writing, executed by the parties to this Agreement, as provided in Article Six. If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and such term and provision of this Agreement shall be valid and enforced to the fullest extent permitted by law. Article Four (except for MRLS's duty to provide quarterly summaries and a year-end report to PPI) and Article Eleven of this Agreement shall survive any termination or expiration of this Agreement.

ARTICLE EIGHT: TERMINATION

Any party may terminate this Agreement for any material violation of the terms of this Agreement which is uncured after thirty (30) days of notice to cure, or for any violation of any applicable provision of federal, state, or local law or regulation.

ARTICLE NINE: TERMINATION DUE TO FUNDING REDUCTION

MLRS understands and agrees that PPI may, at any time terminate or amend this Agreement due to reduced or eliminated funding from the City of Dayton and/or Montgomery County. PPI will give MLRS 60 days' notice of any termination or proposed amendments to this Agreement. In the event MLRS receives a notice of termination or a proposed contract amendment from PPI, payment will be rendered to MLRS by PPI on an agreed upon amended terms for the Scope of Work actually delivered at the time of receipt of the notice of termination.

ARTICLE TEN: METHOD TO CURE

It is the intent of the parties to resolve all disagreements concerning the implementation of this Agreement without resort to litigation. Upon written request of either PPI or MRLS, any dispute, controversy or claim between the parties arising out of or relating to this Agreement, including the

performance of obligations by a party under this Agreement, will be discussed and the parties will work together in good faith to resolve the controversy or claim.

If any dispute, controversy or claim arising out of or relating to this Agreement cannot otherwise be resolved between the parties, the parties shall use their best efforts to find resolution through mediation by using a trained, experienced mediator selected by mutual agreement of the parties, the cost of which shall be shared equally by the parties. If the dispute, controversy or claim is not resolved within sixty (60) days to the satisfaction of both parties by such mediation, such dispute, controversy or claim shall be settled by final and binding arbitration in conformance with the rules of the American Arbitration Association. The place of arbitration shall be Montgomery County, Ohio or any other place as mutually agreed upon by the parties in writing. Cost of such arbitration shall be shared equally by the parties. Each party shall be responsible for its own attorney fees.

ARTICLE ELEVEN: INSURANCE

MRLS shall have in effect while performing the Scope of Work (Exhibit A) commercial general liability insurance in the minimum amounts of \$1 million per occurrence and \$1 million annual aggregate. The required insurance will name PPI as an additional insured.

ARTICLE TWELVE: CONFLICT OF INTEREST

MRLS represents and warrants that, to the best of its knowledge, there are no conflicts of interest that exist on the part of any official or employee of MRLS as it relates to the negotiation, execution, or implementation of this Agreement. PPI represents and warrants that, to the best of its knowledge, there are no conflicts of interest that exist on the part of any official or employee of PPI as it relates to the negotiation, execution, or implementation of this Agreement. It is understood that a conflict of interest occurs when an official or employee of MRLS or PPI will gain financially or receive personal favors as a result of signing or implementing this Agreement.

ARTICLE THIRTEEN: RELEASE

Except in regards to any monthly actual expenses due from PPI to MRLS as set forth in this Agreement, MRLS expressly waives and releases any and all claims, actions, complaints, grievances, and causes of action, direct, indirect or consequential, of whatever nature, whether known or unknown, which exist or may exist, in any jurisdiction, against PPI and its agents, due to circumstances beyond PPI's reasonable control including, but not limited to, the following events: (i) acts of God; (ii) flood, fire, earthquake, explosion, meteor strike, tornados, epidemics, pandemics, or quarantines; (iii) exposure to or contraction of illness (iv) war, invasion, hostilities, terrorist threats or acts, riot or other civil unrest, or cyber-attacks; (v) government order, law, actions, or restrictions, whether valid or invalid; (vi) national or regional emergency; (vii) shortage of materials, infrastructure, or transportation; (viii) strikes, labor difficulties, slowdowns; and (ix) any other events or circumstances beyond the reasonable control of PPI.

ARTICLE FOURTEEN: RELATIONSHIP

Nothing in this Agreement is intended to, or shall be deemed to constitute a partnership, association, or joint venture between the parties.

ARTICLE FIFTEEN: NOTICES

Except as otherwise expressly provided herein, any notice required or authorized to be given shall be deemed to be given when mailed by certified or registered mail, postage prepaid, as follows:

If to PPI, Preschool Promise, Inc. 2251 Timber Ln. Dayton, OH 45414.

If to the MRLS, Mad River Local Schools 801 Old Harshman Rd. Riverside, Ohio 45431.

ARTICLE SIXTEEN: HEADINGS

The headings in this Agreement are inserted for the convenience of organization and reference and are not intended to affect the interpretation or construction of the terms thereof.

ARTICLE SEVENTEEN: AUTHORITY TO BIND PRINCIPAL

The signatures hereon shall act as express representations that the signing agents are authorized to bind their respective parties to this Agreement.

ARTICLE EIGHTEEN: WAIVER

Any forbearance or delays on the part of either party in enforcing any provision of this Agreement or any of its rights hereunder shall not be construed as a waiver of such provision or of a right to enforce the same in the future unless waived by the waiving party in writing.

ARTICLE NINETEEN: COUNTERPARTS

This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of electronic transmission (to which a signed PDF copy is attached) shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

ARTICLE TWENTY: ASSIGNMENT

Neither party shall assign this Agreement, in whole or in part, without the prior written consent of the other party. If assigned, this Agreement shall be binding upon any such authorized assigns.

ARTICLE TWENTY-ONE: COMPLIANCE WITH LAWS

Each party agrees to comply with all applicable federal, state, and local laws, rules, and regulations relating to this Agreement, the MRLS Deliverables, and the Program, including, but not limited to, the Family Educational and Rights Privacy Act and all pertinent laws, rules, and regulations promulgated thereunder.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the MRLS and PPI, each by a duly authorized representative, have executed this Agreement as of the day and date set forth below.

WITNESS

PRESCHOOL PROMISE, INC.

By _____

Title _____

Date _____

By _____

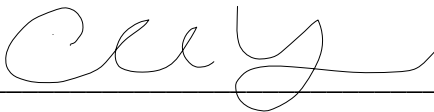
Title _____

Date _____

WITNESS

MAD RIVER LOCAL SCHOOLS

Gerald T. Ellender

By 

Title Superintendent, Mad River Local Schools

Date 4/27/2021

EXHIBIT A - Scope of Work

Mad River Local Schools and Preschool Promise, Inc. Partnership

Background

Preschool Promise, Inc. (hereinafter referred to as Preschool Promise) is committed to partnering with Mad River Local Schools (MRLS) to support the youngest learners in Montgomery County. The broad community vision for Preschool Promise is to see that all children begin kindergarten fully ready, and to support that vision, Preschool Promise is working to make sure all children have access to at least one year of high-quality Preschool. Preschool Promise is collecting and analyzing data to inform quality improvement practices across all Preschool provider types in Montgomery County.

As of January 2017, *Preschool Promise, Inc.* has been established as the nonprofit to oversee the ongoing implementation of the program in Montgomery County, Ohio. Preschool Promise is implementing three key pillars to ensure successful implementation: 1) Educating the community about the power of Preschool; 2) Expanding the availability of high-quality Preschool programs; and 3) Assisting families in finding and paying for Preschool. An important focus of this initiative is to collect data about children, families, teachers, and classrooms to better understand what aspects of high-quality Preschool most tightly correlate with improved outcomes for children. The goal is to improve the readiness outcomes for children so that as children are fully prepared for success from kindergarten through college and career.

Overview of 2021-2022 Mad River Local Schools Commitment

MRLS would like to maintain its Preschool services its Preschool services by maintaining 8 preschool classrooms, **1 of these classrooms would only serve 4-year-old children (children in their last year before kindergarten), and 1 of these classrooms would serve children through itinerant services, for a total of 8 classrooms.** This Scope of Work provides the details of how Preschool Promise will partner with Mad River Local Schools in the 2021-2022 school year to support the continuation of Preschool services through Mad River Local Schools that would not be possible without the support of Preschool Promise due to financial strain placed on the district by the COVID-19 pandemic.

Mad River Local Schools has prioritized early childhood education, as is evidenced by its longstanding commitment to provide free preschool. Preschool Promise will partner with MRLS to try to ensure a minimum enrollment of 170 preschoolers with a minimum of 102 4-year-olds. Preschool Promise will also support MRLS in the following ways:

- 1) promoting the importance of quality Preschool to families to increase enrollment in MRLS preschools;
- 2) supporting Mad River Local Schools in maintaining one additional classroom in the 2020-2021 school year, and;
- 3) providing comprehensive data collection and evaluation to inform strategies and improve outcomes for children in the Preschool years.

Budget

Preschool Promise will provide up to \$330,000 for actual personnel salaries and benefits in accordance with Article Three of the Contract to support the continuation of Preschool services. \$300,000 of these funds are allocated for 3 lead teachers and 3 paraprofessionals, and \$30,000 of these funds will support the salary and benefits of the Mad River Early Learning Center Supervisor.

Preschool Promise will allocate MRLS's Quality Stipend funding towards the contract amount. Therefore, MRLS will not be eligible for other Quality Stipend funding during the 2021-2022 school year.

MRLS Commitments:

Preschool Promise, Inc. (hereafter referred to as "Preschool Promise") is contracting with Mad River Local Schools to provide the services detailed below from June 1, 2021 through May 31, 2022.

1. Designate staff to participate in Preschool Promise Core Team planning meetings on a regular basis to help inform the strategies and direction of the initiative.
2. Request parents of all children who are four- and five-year-olds by September 30, 2021 (children in their last year of Preschool before kindergarten) sign a consent form provided by Preschool Promise. Mad River Local Schools will turn in the consent forms to Preschool Promise staff by October 1, 2021, or sooner if possible. Students who enroll after October 1 will also be given Preschool Promise forms to enroll and that information will be shared with Preschool Promise as those students enroll.
3. Provide a "Weekly Data File" with demographic information requested by Preschool Promise for all children with signed consent forms, including child attendance compared to scheduled days.
4. Participate in the CLASS (Classroom Assessment Scoring System) by allowing Preschool Promise contractors who are trained to reliability on CLASS conduct a pre- and post- assessment in the fall and spring. This assessment will be done with each classroom with Preschool Promise children.
5. Participate in child assessment data collection (with the Minnesota Executive Function Skills and other child assessments as determined) for all children who have signed releases. Professor Dr. Mary Fuhs, from the University of Dayton, will train her University students to conduct the assessments. The University of Dayton will schedule all assessments with the teachers to ensure minimal disruption to the classroom schedule.
6. Share data about all Preschool classrooms such as teacher names, education level of teachers, number of children enrolled in each Preschool classroom by age group.
7. Share ELA fall and spring scores, and KRA scores to be used for research and data analysis for all children with a signed consent form.
8. Submit attendance data monthly for all children enrolled in Preschool classrooms.
9. Support pre-and-post surveys conducted with parents and share Preschool Promise materials throughout the year as appropriate (such as information about kindergarten readiness, community events and resources such as Ready4K).
10. Display the Preschool Promise logo on appropriate materials and in all Mad River Local Schools Early Childhood Center classrooms to help raise awareness about the importance of Preschool.
11. Post Preschool Promise signs outside and inside the building indicating the Preschool Promise partnership to promote awareness with all families.

12. Send teachers to Preschool Promise specialized training opportunities as appropriate.
13. Share Preschool Promise Marketing Materials with Families (Fliers, Parent Postcards, etc.)
14. Conduct Information Sessions with Preschool Promise Staff for Preschool Teachers, Elementary Principals and other relevant staff so that Mad River Local Schools staff understand what Preschool Promise is.
15. Promote opportunities for parents and teachers to participate in focus groups and surveys to gather data to be used to improve Preschool Promise.
16. Use media (social media, e-blasts, etc.) to promote Preschool Promise.

MRLS Deliverables

By September 6, 2021, Mad River Local Schools will have:

1. Opened 8 classrooms to maintain Preschool classrooms, one serving 24 four-year olds (the year before kindergarten) exclusively, and one classroom serving children through itinerant services.
2. Provided data files to Preschool Promise for those children whose family has given consent

By October 1, 2021, Mad River Local Schools will have:

3. Requested all parents of four- and five-year-old Preschoolers sign the Preschool Promise consent.
4. Submitted all signed consent forms to Preschool Promise staff.

By November 1, 2021, Mad River Local Schools will have:

5. Participated in the CLASS assessment conducted by Preschool Promise contractors.

By February 1, 2022:

6. Reviewed the enrollment/application/consent form process with Preschool Promise staff for the 2021-22 school year to make any needed changes before enrollment begins for the next school year.

By June 1, 2022, Mad River Local Schools will have:

7. Participated in the CLASS assessment conducted by Preschool Promise contractors.

Payment & Reporting Schedule

Assuming all deliverables have been met and the activities have been fulfilled as listed in the Scope of Work, Mad River Local Schools will bill Preschool Promise, Inc. monthly for **actual expenses incurred** for the salary and benefits for one teacher and one paraprofessional/aide by the 15th of the following month, not-to-exceed \$330,000. A report indicating the number of students served in Preschool, by age group and location must be submitted with each invoice.

Invoices should be submitted via email to:

Ashley.Marshall@preschoolpromise.org

Ashley Marshall, Director of Operations

Preschool Promise, Inc.

Passport to Kindergarten Coordinator Deborah Barnhart

This contract is made by and between Preschool Promise, Inc. and Deborah Barnhart (the "Consultant"), and effective as of April 29, 2021 the ("Effective Date").

This contract assures that Consultant will act, pursuant to the terms of this contract, in the position of Passport to Kindergarten Coordinator and provide services as outlined in the Scope of Work (Exhibit A).

I. Term. The term of this contract runs May 1, 2021 through May 30, 2022. This contract may be terminated by either party in writing at any time and for any reason.

II. Services. Consultant agrees to provide Services to Preschool Promise, Inc. that are outlined in the attached Scope of Work (Exhibit A).

III. Payment. To perform the Services, Preschool Promise, Inc. agrees to pay Consultant \$25/hour upon receiving an invoice. Preschool Promise will also pay the Consultant up to \$100/month for mileage, not to exceed \$13,000 for the term that this contract is in effect, unless otherwise agreed to in writing by the parties.

IV. Invoicing. Reference Exhibit A for invoicing details. If invoice is turned in late payment may be delayed. Payment will be made within 30 days of receipt of invoice.

V. Relationship of Parties. Consultant shall be an independent contractor for Preschool Promise, Inc. and shall have no authority to make commitments or incur any obligations or liabilities relating to or on behalf of Preschool Promise, Inc. or any of its officers, officials, contractors, directors, trustees, employees, agents, affiliates, representatives, successors, and assigns. No provision of this contract shall be construed to place the parties in the relationship of employer-employee, partners, joint venturers, or otherwise. The Consultant agrees and acknowledges that the Consultant is serving as an independent contractor, and therefore is responsible for federal, state, local/city, FICA, and other related income taxes.

VI. Compliance with Laws.

- a)** Consultant agrees to comply with all federal, state, or local laws, rules, regulations regarding the Services provided under this contract, including, as applicable, the Family Educational and Rights Privacy Act ("FERPA") and all pertinent laws, rules, and regulations promulgated thereunder.
- b)** Each party agrees to comply with all local and state civil rights statutes, rules, regulations and ordinances, and with Title VI of the Civil Rights Act of 1964, as amended, Title VIII of the Civil Rights Act of 1968, as amended, Section 104(b)

and Section 109 of Title I of the Housing and Community Development Act of 1974, as amended, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Executive Order 11063, Executive Order 11246, as amended by Executive Orders 11375, 11478, 12107, and 12086, and Section 35.14 of the Revised Code of General Ordinances of the City of Dayton, Ohio.

- c) Each party agrees that (i) it shall be committed to carry out an affirmative action program to the extent required in the President's Executive Order 11246 of September 24, 1966, and (ii) it will use its best efforts to afford small businesses, minority business enterprises, and women's business enterprises the maximum practicable opportunity to participate in the performance of this Agreement. As used in this section, the term "small business" means a business that meets the criteria set forth in Section 3(a) of the Small Business Act, as amended (15 U.S.C. 632).
- d) Each party shall not discriminate because of race, color, religion, sex, sexual orientation, gender identity, ancestry, national origin, military status, place of birth, age, marital status, or disability in any of its activities or operations. These activities or operations include but are not limited to actions against any employee; applicant for employment; subcontractor; vendor; applicant for services; or any family, individual, or child in its programs or business activities.

VII. Indemnity. Consultant agrees to defend, indemnify, and hold harmless Preschool Promise, Inc. and its officers, officials, contractors, directors, trustees, employees, agents, affiliates, representatives, successors, and assigns against any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind (including reasonable attorney fees) that may arise out of either (i) the performance of the Services by Consultant, or (ii) any breach of this contract by Consultant or any of Consultant's agents, employees or contractors.

VIII. Release. Except in regards to any payments due from Preschool Promise, Inc. to Consultant as set forth in this contract, Consultant expressly waives and releases any and all claims, actions, complaints, grievances, and causes of action, direct, indirect or consequential, of whatever nature, whether known or unknown, which exist or may exist, in any jurisdiction, against Preschool Promise, Inc. and its agents, due to circumstances beyond Preschool Promise, Inc.'s reasonable control including, but not limited to, the following events: (i) acts of God; (ii) flood, fire, earthquake, explosion, meteor strike, tornados, epidemics, pandemics, or quarantines; (iii) exposure to or contraction of illness (iv) war, invasion, hostilities, terrorist threats or acts, riot or other civil unrest, or cyber-attacks; (v) government order, law, actions, or restrictions, whether valid or invalid; (vi) national or regional emergency; (vii) shortage of materials, infrastructure, or transportation; (viii) strikes, labor difficulties, slowdowns; and (ix) any other events or circumstances beyond the reasonable control of Preschool Promise, Inc.

IX. Governing Law. This contract shall be governed by and construed in accordance with the laws of the State of Ohio.

X. Entire Agreement. This contract contains the entire agreement of the parties with respect to the subject matter hereof and there are no other promises or conditions hereunder whether oral or written. This contract supersedes any prior written or oral agreements between the parties.

XI. Amendment. This contract may be modified or amended in writing signed by both parties.

XII. Severability. If any provision of this contract is held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this contract is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

XIII. Waiver. The failure of either party to enforce any provision of this contract shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this contract.

XIV. Alternative Dispute Resolution. For any dispute, controversy or claim arising out of or relating to this contract, the parties shall use their best efforts to find resolution through mediation by using a trained, experienced mediator selected by mutual agreement of the parties, the cost of which shall be shared equally by the parties. If the dispute, controversy or claim is not resolved within sixty (60) days to the satisfaction of both parties by such mediation, such dispute, controversy or claim shall be settled by final and binding arbitration in conformance with the rules of the American Arbitration Association. The place of arbitration shall be Montgomery, Ohio, or any other place as mutually agreed upon by the parties in writing. Cost of such arbitration shall be shared equally by the parties. Each party shall be responsible for its own attorney fees.

XV. Notice. Any notice required or permitted to be sent under this contract shall be delivered by hand, by confirmed facsimile, telex, electronic mail, by overnight courier or mailed by registered or certified mail.

XVI. Disclosure. Consultant agrees and acknowledges that it may be required to furnish, to the extent permitted by law, certain information relating to this contract and Consultant's status as a contractor of Preschool Promise, Inc., including but not limited to an accounting of money received by Consultant under this contract, to certain governmental bodies or agencies in connection with any audits or investigations into Preschool Promise, Inc. by such governmental bodies or agencies. The information to be furnished by Consultant under this section is only intended to include books, records, and accounts of Consultant as it relates to this contract, and is not intended to include

the general disclosure of Consultant's business books, records, or accounts not otherwise related to this contract.

XVII. Assignment. Consultant's obligations under this contract are personal to Consultant and may not be assigned or transferred to any other individual, entity, or other third party, unless Consultant receives prior written consent from Preschool Promise, Inc. Preschool Promise, Inc. may assign this contract at any time.

XVIII. Termination Due to Funding Reduction. Consultant understands and agrees that Preschool Promise, Inc. may, at any time terminate or amend this contract due to reduced or eliminated funding from the City of Dayton and/or Montgomery County. Preschool Promise will give the Consultant 60 days' notice of any termination or proposed amendments to this contract. In the event that Consultant receives a notice of termination or a proposed contract amendment from Preschool Promise, Inc., payment will be rendered to Consultant by Preschool Promise, Inc. on the amended terms for Services actually delivered at the time of receipt of the notice of termination.

XIV. Survival. Sections VII, XIII, and XVI shall survive any termination of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on this ____ day of _____, 2021.

Consultant

Preschool Promise, Inc.

Signed: _____

Signed: _____

Title: _____

Signed: _____

Title: _____

Exhibit A

I. Scope of Work

1. Preparation and attendance at professional development for teachers
 - a. Prepare for and attend the annual Teacher Institute.
 - b. Prepare for and attend the monthly Professional Learning Communities from August-May.
2. Event planning
 - a. Work with Dayton Metro Library on the Kickoff event or activities.
 - b. Work with Boonshoft on family events and activities.
 - c. Work with MetroParks on the end of year event and activities.
 - d. Coordinate invitations and attendance and family feedback forms for all events.
3. Planning for other partner activities
 - a. Facilitate connections between teachers and other partners such as Muse Machine, Dayton Art Institute, and Boonshoft.
 - b. Follow up with teachers as needed.
4. Administrative activities
 - a. Process invoices and check requests from vendors.
 - b. Manage teacher communication.
 - c. Handle Ready4K parent releases and parent forms.
 - d. Manage family surveys.
 - e. Work with evaluator on needed data.
 - f. Manage the recruitment and selection of teachers each year.
 - g. Write reports as needed.
 - h. Purchase supplies as needed, such as t-shirts, passports, invitations.
5. Coaching
 - a. Coach 12 classrooms on implementation of dialogic reading in small groups.
 - b. Visit each classroom on a monthly basis from September through April.
 - c. Provide feedback to each teacher to improve practices.
6. Attendance at Preschool Promise Meetings
 - a. Attend Preschool Promise meetings such as monthly Core Team meetings, monthly Coaching Collaborative meetings.
 - b. Participate in the

II. Estimated Hours and Hourly Rate

The hourly rate for this position is \$25/hour. The estimated hours for this position are described below.

Description of Task	Hours Per Month
Preparation and attendance at Summer Institute, monthly PLC meeting, coordination with partners	3
Event planning and attendance (Kickoff at Dayton Metro Library, 2 Boonshoft events, End of Year at MetroParks, modification for virtual meetings)	4
Planning for other partner activities (Muse Machine in classrooms, Dayton Art Institute)	2
Administrative Work – processing invoices and check requests, teacher communication, Ready4K releases, t-shirts to teachers and families, family surveys, selection of teachers, report writing	4
Coaching (estimating 25 teachers or 25 classrooms for first and second year teachers), Deborah will be responsible for 12 of the classrooms once/month during school year from September-April (8 months, 2 hours including debrief time and documentation) – coaching may be done virtually if needed	16
Attendance at Preschool Promise meetings	6
TOTAL	35

III. Invoicing

The Consultant will invoice Preschool Promise by the 15th of the month for the previous month for hours incurred. The Consultant will submit an invoice and a time sheet with a description of the tasks completed. Invoices will be sent to the Preschool Promise Director of Operations at ashley.marshall@preschoolpromise.org and a copy sent to Latoria Marcellus at latoria.Marcellus@preschoolpromise.org. Invoices will include the date worked, number of hours worked, sites and teachers coached, and the type of activities completed during the billing period.

Conscious Discipline Specialist

Susan Hampel

This contract is made by and between Preschool Promise, Inc. and Susan Hampel (the "Consultant"), and effective as of April 29, 2021 the ("Effective Date").

This contract assures that Consultant will act, pursuant to the terms of this contract, in the position of Conscious Discipline Specialist and provide services as outlined in the Scope of Work (Exhibit A).

I. Term. The term of this contract runs August 1, 2021 through May 31, 2022. This contract may be terminated by either party in writing at any time and for any reason.

II. Services. Consultant agrees to provide Services to Preschool Promise, Inc. that are outlined in the attached Scope of Work (Exhibit A).

III. Payment. To perform the Services, Preschool Promise, Inc. agrees to pay Consultant \$6500 per month upon receiving an invoice, not to exceed \$65,000 for the term that this contract is in effect, unless otherwise agreed to in writing by the parties.

IV. Invoicing. Reference Exhibit A for invoicing details. If invoice is turned in late payment may be delayed. Payment will be made within 30 days of receipt of invoice.

V. Relationship of Parties. Consultant shall be an independent contractor for Preschool Promise, Inc. and shall have no authority to make commitments or incur any obligations or liabilities relating to or on behalf of Preschool Promise, Inc. or any of its officers, officials, contractors, directors, trustees, employees, agents, affiliates, representatives, successors, and assigns. No provision of this contract shall be construed to place the parties in the relationship of employer-employee, partners, joint venturers, or otherwise. The Consultant agrees and acknowledges that the Consultant is serving as an independent contractor, and therefore is responsible for federal, state, local/city, FICA, and other related income taxes.

VI. Compliance with Laws.

- a) Consultant agrees to comply with all federal, state, or local laws, rules, regulations regarding the Services provided under this contract, including, as applicable, the Family Educational and Rights Privacy Act ("FERPA") and all pertinent laws, rules, and regulations promulgated thereunder.
- b) Each party agrees to comply with all local and state civil rights statutes, rules, regulations and ordinances, and with Title VI of the Civil Rights Act of 1964, as amended, Title VIII of the Civil Rights Act of 1968, as amended, Section 104(b) and Section 109 of Title I of the Housing and Community Development Act of

1974, as amended, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, Executive Order 11063, Executive Order 11246, as amended by Executive Orders 11375, 11478, 12107, and 12086, and Section 35.14 of the Revised Code of General Ordinances of the City of Dayton, Ohio.

- c) Each party agrees that (i) it shall be committed to carry out an affirmative action program to the extent required in the President's Executive Order 11246 of September 24, 1966, and (ii) it will use its best efforts to afford small businesses, minority business enterprises, and women's business enterprises the maximum practicable opportunity to participate in the performance of this Agreement. As used in this section, the term "small business" means a business that meets the criteria set forth in Section 3(a) of the Small Business Act, as amended (15 U.S.C. 632).
- d) Each party shall not discriminate because of race, color, religion, sex, sexual orientation, gender identity, ancestry, national origin, military status, place of birth, age, marital status, or disability in any of its activities or operations. These activities or operations include but are not limited to actions against any employee; applicant for employment; subcontractor; vendor; applicant for services; or any family, individual, or child in its programs or business activities.

VII. Indemnity. Consultant agrees to defend, indemnify, and hold harmless Preschool Promise, Inc. and its officers, officials, contractors, directors, trustees, employees, agents, affiliates, representatives, successors, and assigns against any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind (including reasonable attorney fees) that may arise out of either (i) the performance of the Services by Consultant, or (ii) any breach of this contract by Consultant or any of Consultant's agents, employees or contractors.

VIII. Release. Except in regards to any payments due from Preschool Promise, Inc. to Consultant as set forth in this contract, Consultant expressly waives and releases any and all claims, actions, complaints, grievances, and causes of action, direct, indirect or consequential, of whatever nature, whether known or unknown, which exist or may exist, in any jurisdiction, against Preschool Promise, Inc. and its agents, due to circumstances beyond Preschool Promise, Inc.'s reasonable control including, but not limited to, the following events: (i) acts of God; (ii) flood, fire, earthquake, explosion, meteor strike, tornados, epidemics, pandemics, or quarantines; (iii) exposure to or contraction of illness (iv) war, invasion, hostilities, terrorist threats or acts, riot or other civil unrest, or cyber-attacks; (v) government order, law, actions, or restrictions, whether valid or invalid; (vi) national or regional emergency; (vii) shortage of materials, infrastructure, or transportation; (viii) strikes, labor difficulties, slowdowns; and (ix) any other events or circumstances beyond the reasonable control of Preschool Promise, Inc.

IX. Governing Law. This contract shall be governed by and construed in accordance with the laws of the State of Ohio.

X. Entire Agreement. This contract contains the entire agreement of the parties with respect to the subject matter hereof and there are no other promises or conditions hereunder whether oral or written. This contract supersedes any prior written or oral agreements between the parties.

XI. Amendment. This contract may be modified or amended in writing signed by both parties.

XII. Severability. If any provision of this contract is held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this contract is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

XIII. Waiver. The failure of either party to enforce any provision of this contract shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this contract.

XIV. Alternative Dispute Resolution. For any dispute, controversy or claim arising out of or relating to this contract, the parties shall use their best efforts to find resolution through mediation by using a trained, experienced mediator selected by mutual agreement of the parties, the cost of which shall be shared equally by the parties. If the dispute, controversy or claim is not resolved within sixty (60) days to the satisfaction of both parties by such mediation, such dispute, controversy or claim shall be settled by final and binding arbitration in conformance with the rules of the American Arbitration Association. The place of arbitration shall be Montgomery, Ohio, or any other place as mutually agreed upon by the parties in writing. Cost of such arbitration shall be shared equally by the parties. Each party shall be responsible for its own attorney fees.

XV. Notice. Any notice required or permitted to be sent under this contract shall be delivered by hand, by confirmed facsimile, telex, electronic mail, by overnight courier or mailed by registered or certified mail.

XVI. Disclosure. Consultant agrees and acknowledges that it may be required to furnish, to the extent permitted by law, certain information relating to this contract and Consultant's status as a contractor of Preschool Promise, Inc., including but not limited to an accounting of money received by Consultant under this contract, to certain governmental bodies or agencies in connection with any audits or investigations into Preschool Promise, Inc. by such governmental bodies or agencies. The information to be furnished by Consultant under this section is only intended to include books, records, and accounts of Consultant as it relates to this contract, and is not intended to include

the general disclosure of Consultant's business books, records, or accounts not otherwise related to this contract.

XVII. Assignment. Consultant's obligations under this contract are personal to Consultant and may not be assigned or transferred to any other individual, entity, or other third party, unless Consultant receives prior written consent from Preschool Promise, Inc. Preschool Promise, Inc. may assign this contract at any time.

XVIII. Termination Due to Funding Reduction. Consultant understands and agrees that Preschool Promise, Inc. may, at any time terminate or amend this contract due to reduced or eliminated funding from the City of Dayton and/or Montgomery County. Preschool Promise will give the Consultant 60 days' notice of any termination or proposed amendments to this contract. In the event that Consultant receives a notice of termination or a proposed contract amendment from Preschool Promise, Inc., payment will be rendered to Consultant by Preschool Promise, Inc. on the amended terms for Services actually delivered at the time of receipt of the notice of termination.

XIV. Survival. Sections VII, XIII, and XVI shall survive any termination of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on this ____ day of _____, 2021.

Consultant

Preschool Promise, Inc.

Signed: _____

Signed: _____

Title: _____

Conscious Discipline Specialist – Susan Hampel
Exhibit A

I. Introduction

Susan Hampel will provide Conscious Discipline training, coaching and classroom supports for Preschool Promise classrooms in Montgomery County. The scope of work will include:

II. Scope of Work

1. Coaching and Support

- a. Establish a system for scheduling, coaching and technical support for the implementation of Conscious Discipline in preschools that are part of Preschool Promise's PLCs
 - Trotwood Early Learning Center and Mad River faculty and staff
 - Extreme Coaching Cohorts
 - CDAT (Conscious Discipline Action Team)
 - PLCs
- b. Ensuring that CDAT coaches have additional supports when needed and coordinates meetings with Conscious Discipline Team.
- c. Assist in the creation of materials and hands-on learning tools for the implementation of Conscious Discipline in Preschool Promise classrooms.
- d. Use Conscious Discipline rubric assessment for classrooms participating in regular coaching visits and PLCs.
- e. Meet with coaching staff to ensure implementation across Preschool Promise sites.

2. Train Preschool Promise Coaches

- a. Receive question/concerns and problem-solve with coaches, teachers, program administrators and Preschool Promise Mental Health Consultant.
- b. Provide training and support to Preschool Promise coaches when necessary.

3. Training and Professional Development

- a. Set up site-based training for Preschool Promise programs as available
 - a. Parenting classes
 - b. CD overviews
- b. Plan, prepare for, and co-facilitate (2) "Social and Emotional Well-Being and Conscious Discipline" Professional Learning Communities.
- c. Plan, prepare for, and facilitate Conscious Discipline workshops which include but are not limited to:
 - a. Babydoll Circle Time
 - b. Words Have Power
 - c. Managing Emotional Mayhem
 - d. Easy to Love, Difficult to Discipline (providing support for the parent leaders as needed)
 - e. PLC School Family Make and Take
 - f. Caring Connections

- g. Just Breathe
 - d. Providing support for Preschool Promise's special events such as CD1
 - e. Create and use coaching log to track hours of coaching, professional development, and feedback sessions with each Identified Personnel.
- 4. Preschool Promise Postcard**
- a. Produce material for the monthly Preschool Postcard
 - b. Send material for the monthly postcard to angie.tapogna@preschoolpromise.org by the 1st of the month.
- 5. Virtual Café**
- a. Facilitate Virtual Café as requested
 - b. Provide follow up support for participants as needed
- 6. Moments with Susan**
- a. Monthly tips for parents and teachers to be delivered online
 - b. Create activities to be completed at home with parents
- 7. Preschool Promise Meetings**
- a. Attend once/month coaching collaborative meetings
 - a. Sharing with coaches any sites that are being coached
 - b. Receiving request for support from coaches
 - b. Attend Leaders' Table meetings
 - a. Welcoming attendees
 - b. Wish Wells and Celebrations
 - c. Tips for administrators to use with staff
 - c. Attend Preschool Promise events
 - d. Attend once/month coaching meetings with 4C for Children and Preschool Promise Director of Quality
 - a. Greeting
 - b. Brain Start Smart
 - c. Teach 4C coaches on different CD topics
 - e. Attend CDAT planning team meetings as needed
 - f. Meet with the Preschool Promise Director of Quality as needed.

Deliverables:

- 1) Report of progress in identified Preschool Promise classrooms that are using Conscious Discipline in November 2021 and May 2022. This report will qualitatively analyze the growth and progress of these identified programs using the Conscious Discipline assessment rubric. It will also record the hours utilized in each visit per teacher. This report will be turned in to the Preschool Promise Director of Quality.
 - a. Trotwood and Mad River
 - b. Identified classrooms from PLCs and X-Treme Trainings
 - c. Provide a listing of the classrooms who are being supported
- 2) Quarterly report of hours worked, sites visited, and tasks completed to the Preschool Promise Director of Operations by the 5th of every following month.

3) Conscious Discipline Rubrics

- a. Complete approximately 30-40 rubrics to be turned into the Director of Quality and Dr. Richard Stock

III. Cost of Effort

The Conscious Discipline and Curriculum Coach cost is \$65,000.

IV. Payment Schedule

The Conscious Discipline and Curriculum Coach cost is for work billed from August 1, 2021 through May 31, 2022. Invoices are due by the 5th of the following month to the Director of Operations at Ashley.marshall@preschoolpromise.org and a copy sent to Latoria Marcellus at latoria.marcellus@preschoolpromise.org. Invoices will include the date worked, number of hours worked, sites and teachers coached, and the type of activities completed during the billing period.