Our Vision Statement

Children and Families in our community will have access to quality early learning programs that nurture their learning potential and prepare them for their educational success.

BOARD OF DIRECTORS
MEETING AGENDA
April 27, 2023 – 8:30 a.m.

Call to Order
Roll Call
Chair Report
Consent Agenda

RATIFICATION ITEM
2021 – 2022 Audit

ACTION ITEM
COOP: Delegation of Authority
Sliding Fee Schedule
Org Chart

INFORMATION
Community Impact July through February 2023

DISCUSSION
Community Partner Roundtable Updates

CHIEF EXECUTIVE OFFICER’S REPORT
• Officers
• SB 990 – Legislation Update
• Surveys

Public Comment

Adjournment

MEETING SCHEDULE for FY 2022 – 2023

<table>
<thead>
<tr>
<th>Executive Committee</th>
<th>Full Board of Directors</th>
<th>Finance Committee</th>
<th>Help Me Grow Leadership Team</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:30 AM, Thursday</td>
<td>8:30 AM, Thursday</td>
<td>8:30 AM, Thursday</td>
<td>11:00 AM, Thursday</td>
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<tr>
<td>4-13-23</td>
<td>4-27-23</td>
<td>5-25-23</td>
<td>4-20-23</td>
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<tr>
<td>5-11-23</td>
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<tr>
<td>6-8-23</td>
<td>6-22-23</td>
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</table>

• **ALL meetings** will be held at ELCMC, 2300 SW 17th Road, Ocala, FL 34471 or via conference call.
Consent Agenda

- February 23, 2023, Board of Directors Meeting Minutes
- Financials through February 2023
Early Learning Coalition of Marion County
Board Meeting Minutes

Date/Time: February 23, 2023, at 8:30 AM
Location: ELCMC Office, Board Room and via Go to Meeting
Via Go to Webinar: Maritza Alejandro, Marty Fuqua, Evan Pitts, Earlene Carte
Members Absent: Kathy Robbins, Elizabeth Chryst
Guest: Joy Merrill, Barnes & Noble; Teresa Hicks, Ocala Fraternal Order of Eagles; Aurora Lewis, Tender Care
Staff Present: Carrie Theall, Chief Executive Officer; Roseann Fricks-Patterson, Interim CEO; Elizabeth Deola, Chief Programs Officer; LaTrisha Sims, Chief Operations Officer; Beatriz Montalvo, HR Director; Marcelle Easter, Chief Administrative Officer; Wendy Williams, Community Relations Director; Zach Hackley, CFO Consultant; Josef Izquierdo, Data Integrity Specialist; Michaela Powell, Programs / Compliance Director; Juan Rodriguez Diaz, HMG Care Coordinator; Janet Honor, Quality Coordinator I; Chrissy Vickers, SB6 Coordinator; JoLynn Rathel, Literacy Outreach Advocate

<table>
<thead>
<tr>
<th>Agenda Item</th>
<th>Summary/Discussion</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Call to Order</td>
<td>Board meeting called to order. Beatriz Montalvo called roll. A quorum was present.</td>
<td>Robert Colen called the meeting to order at 8:34 a.m.</td>
</tr>
<tr>
<td>Chair Report</td>
<td>Robert Colen officially introduced Carrie as the new CEO to the Board. Roseann will continue to assist with the transition until June 30, 2023. Robert announced that his resignation as Board Chair has been submitted to the Governor’s Office and will serve no later than April 30, 2023. Todd Panzer has submitted his application to be considered for Board Chair. Robert thanked Karen Vega for her years of service on the Board and presented her with an achievement award. Wendy recognized Teresa Hicks from the Fraternal Order of Eagles with a plaque for their $5,000 donation, books, and baby supplies. Wendy recognized Joy Merrill from Barnes &amp; Noble with a plaque in appreciation of their partnership with our Book Drive.</td>
<td></td>
</tr>
<tr>
<td>Consent Agenda</td>
<td>The October 27, 2022, Full Board meeting minutes, Financials through December 2022, and Community Impact through December 2022 were included in the consent agenda for Board approval. Zach Hackley presented and explained the financials.</td>
<td><strong>ACTION ITEM:</strong> Doug Day moved to accept the consent agenda and Jeanne Henningsen seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>2021 – 2022 Budget 7-B</td>
<td>Marcey requested to ratify the revisions in the 2021 – 2022 Budget 7-B to reallocate line items to close out fiscal year 2021 – 2022. On December 8, 2022, the Executive Committee approved, as detailed on the Ratification Sheet.</td>
<td><strong>RATIFICATION:</strong> Commissioner Michelle Stone motioned to accept the ratification. Cecil Wilson seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>2022 – 2023 Budget 3-B</td>
<td>Marcey requested to ratify the revisions in the 2022 – 2023 Budget 3-B. Executive Committee approved revisions for immediate implementation on December 8, 2022, and February 9, 2023, as detailed on the Ratification Sheet.</td>
<td><strong>RATIFICATION:</strong> Todd Panzer motioned to accept the ratification. Commissioner Michelle Stone seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>Agenda Item</td>
<td>Summary/Discussion</td>
<td>Action</td>
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<tr>
<td>-----------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
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<tr>
<td>CEO Bank Signee Change</td>
<td>Robert asked to ratify South State Bank to make the necessary changes on all bank accounts on or after February 15, 2023. On February 9, 2023, the Executive Committee approved as detailed on the Ratifications Sheet.</td>
<td>RATIFICATION: Commissioner Michelle Stone motioned to accept the ratification. Jeanne Henningsen seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>Board of Directors Nomination &amp; Resignation</td>
<td>Elizabeth asked to ratify the nomination for Jennifer McBride to serve on the ELCMC Board of Directors for, Representative of Program Under Disabilities Education Act. The above appointment is in response to the resignation of Karen Vega, currently serving in the mandated position. Also, Traci England is unable to finish her term due to conflicting schedules and has submitted her resignation effective December 8, 2022. The Board vacancy will be advertised accordingly. On December 8, 2022, the Executive Committee approved, as detailed on the Ratification Sheet.</td>
<td>RATIFICATION: Commissioner Michelle Stone motioned to accept the ratification. Thomas LoBianco seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>Org Chart</td>
<td>Roseann asked to ratify the revisions to the Org Chart to implement a more streamlined workflow, as approved by the Executive Committee on December 8, 2023, for immediate implementation. Carrie asked to ratify the correction of the job title and pay grade to the compliance position, as approved by the Executive Committee on February 9, 2023. Ratifications of the Org Chart are needed to meet the requirements of the SR Coalition Plan, per DEL, as detailed on the Ratification Sheet.</td>
<td>RATIFICATION: Jeanne Henningsen motioned to accept the ratification. Doug Day seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>Coalition SR Plan / Community Needs Assessment</td>
<td>LaTrisha requested to approve the submission of the SR Coalition Plan in compliance with F.S. 1002.85 to the Division of Early Learning. The Plan is due to DEL by December 30, 2022, for their review and final approval before implementation by the ELCMC. On December 8, 2022, the Executive Committee approved as detailed on the Ratifications Sheet. Wendy presented and explained the Community Needs Assessment.</td>
<td>RATIFICATION: Todd Panzer motioned to accept the ratification. Jeanne Henningsen seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>Community Foundation Endowment Fund Change</td>
<td>Roseann asked to approve the Community Foundation for Ocala/Marion County to make the necessary changes to the Agency Endowment Fund, as listed on the Action Sheet.</td>
<td>ACTION ITEM: Commissioner Michelle Stone moved to accept the action and Jeanne Henningsen seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>Cat 4. Procurement</td>
<td>Roseann asked to approve entering a contract with but not limited to Teachstone®, Inc to provide CLASS training programs and associated certifications, Observation training, and professional development, as detailed on the Action Sheet.</td>
<td>ACTION ITEM: Commissioner Michelle Stone moved to accept the action and Doug Day seconded the motion. The motion carried unanimously.</td>
</tr>
<tr>
<td>CEP Business After Hours / Open House</td>
<td>Wendy discussed the Biznct CEP Business After Hours and Open House hosted at ELCMC on Thursday, March 16th from 5:00 to 7:00 PM. Sponsorship opportunities are listed on the flyer included in the packet for informational purposes.</td>
<td>INFORMATION</td>
</tr>
<tr>
<td>Ocala News: ELCMC Collects over 100,000 diapers during donation drive</td>
<td>Ocala – News article was included in the packet for informational purposes. Chrissy updated the Board on collected diapers and inventory status.</td>
<td>INFORMATION</td>
</tr>
<tr>
<td>Top of the World</td>
<td>Robert invited all to attend Fun at the Park Gnome and Fairy Festival on Saturday, February 25th from 12:00 PM to 4:00 PM at Sholom Park.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Agenda Item</td>
<td>Summary/Discussion</td>
<td>Action</td>
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<td>Panzer Concierge Medicine</td>
<td>Todd Panzer announced he is now in his new location in downtown close to the post office.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Department of Children and Families</td>
<td>Richard Forrester shared DCF reports for informational purposes. Reports are available at <a href="http://www.myflfamilies.com">www.myflfamilies.com</a>.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>FL Department of Health</td>
<td>Mark Lander shared that the Mobile Health Unit is on the road three days a week. Currently in the process of hiring another nurse practitioner in hopes to have it out four days a week. The bus provides health department services including immunizations, WIC, and other preventative healthcare services. Please check the online calendar at <a href="https://marion.floridahelath.gov/events">https://marion.floridahelath.gov/events</a> or call (352) 644-2627 for more information.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Accurate Background Check, Inc.</td>
<td>Lola Gonzalez was happy to share an increase in hiring throughout our community, as more and more are coming in for background screenings.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Jennifer Chatterton</td>
<td>Thanked Robert Colen for his years of service as Board, Chair.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Monarch Leadership Group</td>
<td>Jeanne is looking forward to working with Carrie and shared that the Humane Society nominated her daughter, Juliana for the book she published called “Shop Pets of Ocala”.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Private for-profit Family Day Care Home</td>
<td>Cecil thanked Robert for the time he served as Board Chair and the ELCMC for the ARPA funding opportunity.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Marion County Public Schools</td>
<td>Jennifer shared that the 2023 – 2024 VPK Lottery will be open for applications from February 27th through March 31st, with placement opportunity notifications being sent by April 14, 2023. Currently have 140 student’s enrollments in VPK. The Fordham Early Learning Academy received approval from DCF to offer after care, 2 additional VPK classrooms, and teach up to the second-grade next school year. Roseann reminded Jennifer to also explore possibilities to also serve three-year-olds at their school.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>CLM CareerSource</td>
<td>Heather shared of their upcoming event on Tuesday, March 7th at the Equestrian Center from 8:00 AM to 4:00 PM. The Heart of HR: Motivate, Innovate, Cultivate is still open for registrations.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Rep. of Program Under Disabilities Ed. Act – Outreach Autism Services Network</td>
<td>Jen shared that they continue conducting screenings on non-verbal children and expect over 200 more over the summer. Invited all to attend the Superhero Fun Walk on Saturday, April 15th at Baseline Road Trailhead at 10:30 AM.</td>
<td>DISCUSSION</td>
</tr>
<tr>
<td>Marion County Board of County Commissioners</td>
<td>Commissioner Michelle Stone announced that I-75 is open again. All are invited to attend the Marion County Day on March 26th at the McPherson Governmental Campus from 10:00 AM to 2:00 PM.</td>
<td>DISCUSSION</td>
</tr>
</tbody>
</table>
| CEO Update | Carrie shared the following highlights:  
• We continue searching for a Chief Finance Officer.  
• Most of the management team will be at the AELC Conference next week in Daytona Beach. | DISCUSSION |
<table>
<thead>
<tr>
<th>Agenda Item</th>
<th>Summary/Discussion</th>
<th>Action</th>
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<tbody>
<tr>
<td></td>
<td>Had first session with business coach Mary Scott yesterday and connected instantly. Looking forward to the next session.</td>
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<td>Have finished one on one meetings with all the staff and thanked Roseann for leading such great team.</td>
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<td></td>
<td>Happy to report that the fiscal monitoring and the first half of the accountability monitoring has been finished with no findings.</td>
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<tr>
<td>Adjourned</td>
<td>The meeting adjourned at 9:20 AM.</td>
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Reported by: Beatriz Montalvo, HR Director

Approved by: _______________________________  
Signature  4/27/2023

NOTE – For additional information on any of the above items, please contact Chief Executive Officer, Carrie Theall at ctheall@elc-marion.org.
Early Learning Coalition of Marion County, Inc.
Balance Sheet
As of 2/28/2023
(In Whole Numbers)

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<thead>
<tr>
<th>Assets</th>
<th>Amount</th>
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<tr>
<td>Cash: Operating (0332)</td>
<td>1,560,579</td>
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<td>Cash: Unrestricted (0340)</td>
<td>61,660</td>
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<tr>
<td>Cash: Building (0464)</td>
<td>28,525</td>
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<tr>
<td>Cash: PayPal</td>
<td>(314)</td>
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<td>Cash: Community Foundation</td>
<td>85,264</td>
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<td>Petty Cash: Vending Machine</td>
<td>61</td>
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<td>A/R: FOEL</td>
<td>4,983,230</td>
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<tr>
<td>A/R: Other Grants</td>
<td>73,739</td>
</tr>
<tr>
<td>A/R: Overpayments</td>
<td>26,244</td>
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<tr>
<td>Due from Employee</td>
<td>(394)</td>
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<tr>
<td>A/R: Clearing</td>
<td>23,749</td>
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<td>Prepaid: Postage</td>
<td>4,291</td>
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<td>Prepaid: Insurance</td>
<td>9,985</td>
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<td>Prepaid: Other</td>
<td>11,424</td>
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<td>Prepaid: Travel Advance</td>
<td>550</td>
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<tr>
<td>Other</td>
<td>635,118</td>
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<tr>
<td>Total Assets</td>
<td>7,503,761</td>
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<th>Liabilities</th>
<th>Amount</th>
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<tr>
<td>Credit Card (VISA)</td>
<td>14,961</td>
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<td>Credit Card (MasterCard)</td>
<td>1,486</td>
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<tr>
<td>Credit Card (Sam’s Club)</td>
<td>(40)</td>
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<td>Accounts Payable</td>
<td>1,810,117</td>
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<td>A/P: Conversion</td>
<td>161,167</td>
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<td>Notes Payable: HVAC</td>
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<td>Payable: Salary</td>
<td>62,545</td>
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<td>Payable: Accrued PLT</td>
<td>43,408</td>
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<td>Payable: Social Security</td>
<td>9,570</td>
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<td>Payable: Medicare</td>
<td>2,238</td>
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<td>Payable: SUTA</td>
<td>3,019</td>
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<td>Payable: Federal Withholding</td>
<td>5,570</td>
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<tr>
<td>Payable: Health Insurance</td>
<td>(3,855)</td>
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<td>Payable: Dental Insurance</td>
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<td>Payable: Vision Insurance</td>
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<td>Payable: HSA</td>
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<td>Payable: ER - 403(b)</td>
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<td>Payable: EE - 403(b)</td>
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<td>Payable: EE - Roth IRA</td>
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<td>Payable: Life Insurance</td>
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<td>Payable: Short-term Disability</td>
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<td>Payable: Long-term Disability</td>
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<td>Payable: AFLAC</td>
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<td>Payable: Colonial Life</td>
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<td>Payable: United Way Deductions</td>
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<td>Payable: Workers Compensation</td>
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<td>Payable: FOEL Advance</td>
<td>4,653,022</td>
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<td>Payable: Interest</td>
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<td>Payable: Fraud Collections</td>
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<td>Deferred Revenue</td>
<td>86,564</td>
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<td>Total Liabilities</td>
<td>6,892,083</td>
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Net Assets                                  | 611,678    |

Total Liabilities and Net Assets             | 7,503,751  |
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<tr>
<th>Customer ID</th>
<th>Customer Name</th>
<th>Invoice Date</th>
<th>Invoice Number</th>
<th>Description</th>
<th>Total</th>
<th>Current</th>
<th>1 - 30 Days Past Due</th>
<th>31 - 60 Days Past Due</th>
<th>61 - 90 Days Past Due</th>
<th>Over 90 Days Past Due</th>
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<tr>
<td>ABC</td>
<td>ABC Childrens</td>
<td>6/30/2021</td>
<td>FY19SR-ABCC0</td>
<td>ABC Childrens Country Club 2018-2019 - Overpayment SR Recon</td>
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<td>Childrens</td>
<td>Country Club</td>
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<td>Total ABC</td>
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<td>Forum</td>
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<td>CF - HMG - May 2022</td>
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<td>5/31/2022</td>
<td>HMG-052022-C</td>
<td>HMG Credit to May Invoice 2022 - Correct Invoice</td>
<td>(2,384.82)</td>
<td>0.00</td>
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<td>Childrens</td>
<td>Forum</td>
<td>1/31/2023</td>
<td>HMG-012023</td>
<td>CF - HMG - January 2023</td>
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<td>2/28/2023</td>
<td>HMG-022023</td>
<td>CF - HMG - February 2023</td>
<td>4,329.95</td>
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<td>Forum</td>
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<td>ELCLC</td>
<td>Early Learning</td>
<td>12/21/2022</td>
<td>HMG122022</td>
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<td>Coalition</td>
<td>of Lake County</td>
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<td>Total</td>
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<td>FOEL</td>
<td>Florida’s Office</td>
<td>1/31/2023</td>
<td>3230123R1</td>
<td>DEL - January 2023</td>
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<td>2,008,348.92</td>
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<tr>
<td>of Early</td>
<td>Learning</td>
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ELC OF MARION COUNTY EXECUTIVE SUMMARY

TARGETS AND RESTRICTIONS

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<tr>
<th>Target Type</th>
<th>Minimum/Maximum</th>
<th>Percentage</th>
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<tr>
<td>SR Direct Services Min: 78%</td>
<td>6,713,655 + 109,774</td>
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<td>SR Admin Max: 5%</td>
<td>268,073 + 3,260</td>
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<td>SR Quality Min: 4%</td>
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<table>
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YTD MATCH SUMMARY

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<td>Grant Revenue</td>
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<td>Total Operating Revenue</td>
<td>18,926,637.30</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>18,926,637.30</td>
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<td>4,153,661.96</td>
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## Early Learning Coalition of Marion County, Inc.

**Statement of Revenues and Expenditures - Detail**

**From 7/1/2022 Through 2/28/2023**

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<td>(25,743.40)</td>
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Early Learning Coalition of Marion County, Inc.
Statement of Revenues and Expenditures - Detail
From 7/1/2022 Through 2/28/2023

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<td>954,607.07</td>
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<td>9,753,910.65</td>
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<tr>
<td><strong>Total Revenue</strong></td>
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<td>13,640,605.62</td>
<td>9,753,910.65</td>
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<td>Taxes, licenses and fees</td>
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<td>9999</td>
<td>In-kind Expenditure</td>
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Report Total 31,354,412.67 31,354,412.67

Report Difference 0.00
Ratification Sheet

FULL BOARD
April 27, 2023

SUBJECT: 2021 – 2022 ELCMC Audited Financial Statements

FISCAL IMPACT: N/A

RATIFICATION

Ratify the 2021 – 2022 ELCMC Audited Financial Statements

BACKGROUND INFORMATION

The draft audited financial statements were received by the Coalition on March 31, 2023.

Coalition management has reviewed the preliminary report and emailed a copy to the Executive Committee for voting via electronic survey. It was presented at the Executive Committee meeting as an update.

Supporting Documentation Included:
• 2021 – 2022 ELCMC Audited Financial Statements
2022

Early Learning Coalition of Marion County, Inc.

Financial Statements and
Independent Auditor’s Report

June 30, 2022
FINANCIAL STATEMENTS 
AND
INDEPENDENT AUDITOR’S REPORT

EARLY LEARNING COALITION OF
MARION COUNTY, INC.
OCALA, FLORIDA

JUNE 30, 2022

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Statement of Cash Flows .................................................................................................................. 7
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Government Auditing Standards, Issued by the Comptroller General of the United States; the Provisions of Office of
Management and Budget Uniform Guidance; and
Chapter 10.650, Rules of the Auditor General of the State of Florida
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INDEPENDENT AUDITOR’S REPORT

Board of Directors
Early Learning Coalition of Marion County, Inc.
Ocala, Florida

Opinion
We have audited the accompanying financial statements of Early Learning Coalition of Marion County, Inc. (the Coalition), a non-profit organization, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Coalition as of June 30, 2022, 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.

Basis for Opinion
We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coalition and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coalition’s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor’s Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing
INDEPENDENT AUDITOR’S REPORT

standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or that override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

■ Exercise professional judgment and maintain professional skepticism throughout the audit.
■ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
■ Obtain an understanding of internal control relevant to the audit 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 Coalition’s internal control. Accordingly, no such opinion is expressed.
■ Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
■ Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coalition’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.650, Rules of the Auditor General, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.
INDEPENDENT AUDITOR’S REPORT

Other Reporting Required by Government Auditing Standards
In accordance with Government Auditing Standards, we have also issued our report dated March 30, 2023, on our consideration of the Coalition’s internal control over financial reporting and our tests of 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 the Coalition’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 the Coalition’s internal control over financial reporting and compliance.

Report on Summarized Comparative Information
We have previously audited the Coalition’s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 14, 2022. In our opinion, the summarized comparative information presented herein, as of and for the year ended June 30, 2021, is consistent in all material respects, with the audited financial statements from which it has been derived.

Purvis Gray
March 30, 2023
Ocala, Florida
FINANCIAL STATEMENTS
### ASSETS

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<tr>
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<th>2022</th>
<th>2021</th>
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</thead>
<tbody>
<tr>
<td><strong>Current Assets</strong></td>
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<td>Cash and Cash Equivalents</td>
<td>$606,492</td>
<td>$791,171</td>
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<td>Grants and Other Receivables</td>
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<td>Prepaid Expenses</td>
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<td><strong>Total Current Assets</strong></td>
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<td>Property and Equipment, Net of</td>
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<tr>
<td>Accumulated Depreciation</td>
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<td>78,811</td>
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<tr>
<td>Property and Equipment With Donor Restrictions,</td>
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<tr>
<td>Net of Accumulated Depreciation</td>
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<td><strong>Non-Current Assets</strong></td>
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<td>Interest in Beneficial Trust</td>
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<td><strong>Total Assets</strong></td>
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### LIABILITIES AND NET ASSETS

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<td><strong>Current Liabilities</strong></td>
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<td>Accounts Payable</td>
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<td>Accrued Payroll and Related</td>
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<td>Compensated Absence</td>
<td>43,408</td>
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<td>Deferred Revenue</td>
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<td>71,353</td>
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<td>Due to the Florida Department of Education, Division of Early Learning</td>
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<td>24,022</td>
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<td><strong>Total Current Liabilities</strong></td>
<td>1,891,307</td>
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<thead>
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<td><strong>Net Assets</strong></td>
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<td>Net Assets With Donor Restrictions:</td>
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<td>Grant Funded Property and Equipment</td>
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<td>Net Assets Without Donor Restrictions:</td>
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<td>Property and Equipment, Net</td>
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<td>Unrestricted</td>
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<td><strong>Total Liabilities and Net Assets</strong></td>
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See accompanying notes.
## STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2022,
WITH COMPARATIVE TOTALS FOR JUNE 30, 2021
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

### Revenues

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<td>School Readiness Program</td>
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<td>Success By 6</td>
<td>48,950</td>
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<td>VPK Expansion</td>
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<td>Marion County BOCC:</td>
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<td>School Readiness Match Fund</td>
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<td>Other Grants and Program Revenues:</td>
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<td>Help Me Grow</td>
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<td>Community Foundation CARES Award</td>
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<td>Other Program Revenue and Contributions</td>
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<td>Interest Income</td>
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<td>Unrealized/Realized Gain (Loss) on Investments</td>
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<td>In-Kind Donations</td>
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<td><strong>Total Revenues</strong></td>
<td><strong>21,792,397</strong></td>
<td><strong>19,282,318</strong></td>
</tr>
</tbody>
</table>

### Expenses

<table>
<thead>
<tr>
<th>Source</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Services:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Readiness Program</td>
<td>16,285,851</td>
<td>14,080,352</td>
</tr>
<tr>
<td>Voluntary Pre-Kindergarten Program</td>
<td>4,485,106</td>
<td>4,015,632</td>
</tr>
<tr>
<td>Success By 6</td>
<td>64,787</td>
<td>119,444</td>
</tr>
<tr>
<td>Help Me Grow</td>
<td>101,371</td>
<td>147,663</td>
</tr>
<tr>
<td>Other Programs</td>
<td>71,171</td>
<td>196,456</td>
</tr>
<tr>
<td>General and Administrative</td>
<td>599,812</td>
<td>668,787</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>(21,608,098)</strong></td>
<td><strong>(19,228,334)</strong></td>
</tr>
</tbody>
</table>

### Increase (Decrease) in Net Assets

<table>
<thead>
<tr>
<th>Amount</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>$184,299</td>
<td>53,984</td>
<td></td>
</tr>
</tbody>
</table>

### Net Assets, Beginning of Year

<table>
<thead>
<tr>
<th>Amount</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>$473,414</td>
<td>419,430</td>
<td></td>
</tr>
</tbody>
</table>

### Net Assets, End of Year

<table>
<thead>
<tr>
<th>Amount</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>$657,713</td>
<td>$473,414</td>
<td></td>
</tr>
</tbody>
</table>

See accompanying notes.
## STATEMENT OF FUNCTIONAL EXPENSES
### FOR THE YEAR ENDED JUNE 30, 2022,
### WITH COMPARATIVE TOTALS FOR JUNE 30, 2021
### EARLY LEARNING COALITION OF MARION COUNTY, INC.
### OCALA, FLORIDA

See accompanying notes.

### Functional Expenses

<table>
<thead>
<tr>
<th>Functional Expenses</th>
<th>Support Services</th>
<th>Program Services</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total Administrative</td>
<td>Total 2022</td>
</tr>
<tr>
<td>Salaries and Benefits</td>
<td>1,791,516</td>
<td>1,684,879</td>
</tr>
<tr>
<td>Staff Development</td>
<td>1,410</td>
<td>8,049</td>
</tr>
<tr>
<td>Professional Services</td>
<td>39,307</td>
<td>217,481</td>
</tr>
<tr>
<td>Direct Services - Child Care</td>
<td>12,789,817</td>
<td>14,135,117</td>
</tr>
<tr>
<td>Occupancy</td>
<td>5,931</td>
<td>67,572</td>
</tr>
<tr>
<td>Postage, Freight, and Delivery</td>
<td>1,510</td>
<td>1,705</td>
</tr>
<tr>
<td>Equipment Lease and Maintenance</td>
<td>1,671</td>
<td>19,515</td>
</tr>
<tr>
<td>Supplies</td>
<td>1,272</td>
<td>19,915</td>
</tr>
<tr>
<td>Communications</td>
<td>1,671</td>
<td>19,915</td>
</tr>
<tr>
<td>Insurance</td>
<td>1,975</td>
<td>14,485</td>
</tr>
<tr>
<td>Small Furniture and Equipment</td>
<td>2,626</td>
<td>38,063</td>
</tr>
<tr>
<td>Quality Initiatives</td>
<td>6,525,532</td>
<td>2,763,894</td>
</tr>
<tr>
<td>Travel</td>
<td>1,206</td>
<td>44,158</td>
</tr>
<tr>
<td>Miscellaneous Expenses</td>
<td>41,858</td>
<td>36,717</td>
</tr>
<tr>
<td>Interest Expense</td>
<td>1,075</td>
<td></td>
</tr>
<tr>
<td>Other Program Expenses</td>
<td>62,847</td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>46,855</td>
<td></td>
</tr>
<tr>
<td>In-Kind</td>
<td>36,717</td>
<td></td>
</tr>
<tr>
<td>Total Functional Expenses</td>
<td>21,608,098</td>
<td></td>
</tr>
</tbody>
</table>

### Functional Expenses

<table>
<thead>
<tr>
<th>School Readiness</th>
<th>Pre-Kindergarten Program</th>
<th>Help Me Grow</th>
<th>Success By 6</th>
<th>Other Programs</th>
<th>Administrative</th>
<th>Total 2022</th>
<th>Total 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td>$1,157,186</td>
<td>$-</td>
<td>$75,638</td>
<td>$27,932</td>
<td>$45,539</td>
<td>$485,221</td>
<td>$1,791,516</td>
</tr>
<tr>
<td>Staff Development</td>
<td>6,639</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,410</td>
<td>8,049</td>
</tr>
<tr>
<td>Professional Services</td>
<td>167,816</td>
<td>-</td>
<td>4,242</td>
<td>-</td>
<td>6,116</td>
<td>39,307</td>
<td>217,481</td>
</tr>
<tr>
<td>Direct Services - Child Care</td>
<td>8,266,357</td>
<td>4,485,106</td>
<td>17,519</td>
<td>20,835</td>
<td>-</td>
<td>-</td>
<td>12,789,817</td>
</tr>
<tr>
<td>Occupancy</td>
<td>60,757</td>
<td>-</td>
<td>884</td>
<td>-</td>
<td>-</td>
<td>5,931</td>
<td>67,572</td>
</tr>
<tr>
<td>Postage, Freight, and Delivery</td>
<td>154</td>
<td>-</td>
<td>16</td>
<td>20</td>
<td>5</td>
<td>1,510</td>
<td>1,705</td>
</tr>
<tr>
<td>Equipment Lease and Maintenance</td>
<td>3,580</td>
<td>-</td>
<td>144</td>
<td>-</td>
<td>-</td>
<td>358</td>
<td>4,082</td>
</tr>
<tr>
<td>Supplies</td>
<td>11,444</td>
<td>-</td>
<td>206</td>
<td>-</td>
<td>71</td>
<td>1,272</td>
<td>12,993</td>
</tr>
<tr>
<td>Communications</td>
<td>16,666</td>
<td>-</td>
<td>1,178</td>
<td>-</td>
<td>-</td>
<td>1,671</td>
<td>19,515</td>
</tr>
<tr>
<td>Insurance</td>
<td>12,265</td>
<td>-</td>
<td>245</td>
<td>-</td>
<td>-</td>
<td>1,975</td>
<td>14,485</td>
</tr>
<tr>
<td>Small Furniture and Equipment</td>
<td>35,437</td>
<td>-</td>
<td>245</td>
<td>-</td>
<td>-</td>
<td>2,626</td>
<td>38,063</td>
</tr>
<tr>
<td>Quality Initiatives</td>
<td>6,525,532</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,525,532</td>
</tr>
<tr>
<td>Travel</td>
<td>7,569</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,437</td>
<td>12,006</td>
</tr>
<tr>
<td>Miscellaneous Expenses</td>
<td>14,374</td>
<td>-</td>
<td>1,138</td>
<td>91</td>
<td>19,016</td>
<td>7,239</td>
<td>41,858</td>
</tr>
<tr>
<td>Interest Expense</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Program Expenses</td>
<td>75</td>
<td>-</td>
<td>161</td>
<td>-</td>
<td>424</td>
<td>-</td>
<td>660</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>46,855</td>
<td>46,855</td>
</tr>
<tr>
<td>In-Kind</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>15,909</td>
<td>15,909</td>
</tr>
<tr>
<td>Total Functional Expenses</td>
<td>$16,285,851</td>
<td>$4,485,106</td>
<td>$101,371</td>
<td>$64,787</td>
<td>$71,171</td>
<td>$599,812</td>
<td>$21,608,098</td>
</tr>
</tbody>
</table>
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022,
WITH COMPARATIVE TOTALS FOR JUNE 30, 2021
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

<table>
<thead>
<tr>
<th>Cash Flows from Operating Activities</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support and Revenue Collected:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contracts, Grants, Program Fees, and Contributions</td>
<td>$22,008,812</td>
<td>$19,894,361</td>
</tr>
<tr>
<td>Interest Income</td>
<td>$1,708</td>
<td>$1,638</td>
</tr>
<tr>
<td>Payments for Expenses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensation and Related Expenses</td>
<td>$(20,447,698)</td>
<td>$(18,821,129)</td>
</tr>
<tr>
<td>Vendors and Suppliers</td>
<td>$(1,743,184)</td>
<td>$(1,709,960)</td>
</tr>
<tr>
<td>Interest Paid</td>
<td>-</td>
<td>$(1,075)</td>
</tr>
<tr>
<td><strong>Net Cash Provided by (Used in) Operating Activities</strong></td>
<td>$(180,362)</td>
<td>$(636,165)</td>
</tr>
</tbody>
</table>

| Cash Flows from Investing Activities |          |          |
| Interest in Beneficial Trust        | $(4,317) | $(329)   |
| **Net Cash Provided by (Used in) Investing Activities** | $(4,317) | $(329)   |

| Cash Flows from Financing Activities |          |          |
| Payments on Outstanding Debt        | -        | $(39,222) |
| **Net Cash Provided by (Used in) Financing Activities** | - | $(39,222) |

| Net Increase (Decrease) in Cash and Cash Equivalents | $(184,679) | $(675,716) |

| Cash and Cash Equivalents, Beginning of Year | 791,171 | 1,466,887 |
| Cash and Cash Equivalents, End of Year       | $606,492 | $791,171 |

Reconciliation of Change in Net Assets to Net Cash Provided by (Used in) Operating Activities

| (Decrease) Increase in Net Assets | $184,299 | $53,983 |

Reconciling Adjustments:

| Depreciation Expense               | 46,855   | 46,855   |
| Decrease (Increase) in Grants and Other Receivables | 168,910 | 574,065 |
| Decrease (Increase) in Prepaid Expenses | 14,094 | (448) |
| Increase (Decrease) in Deferred Revenue | 35,116 | 40,061 |
| Increase (Decrease) in Accounts Payable and Accrued Expenses | $(629,636) | $(1,350,681) |

**Net Cash Provided by (Used in) Operating Activities**

| $(180,362) | $(636,165) |

Supplemental Schedule of Non-Cash Investing and Financing Activities

There are no non-cash investing and financing activities for the year ended June 30, 2022.
Note 1 - Summary of Significant Accounting Policies

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Reporting Entity
The Early Learning Coalition of Marion County, Inc. (the Coalition) is a not-for-profit corporation responsible for the development, implementation, and administrative oversight of federal and state grant funded school readiness and voluntary pre-kindergarten programs in Marion County, Florida. The Coalition’s mission is to provide leadership and foster partnerships to optimize a quality learning environment for our children through child care, voluntary pre-kindergarten, and parent education.

The Coalition has been established to prepare preschool children to enter kindergarten ready to learn, as measured by criteria established by the Florida Department of Education, Division of Early Learning, which operates under the direction of the Governor of the State of Florida and acts as the lead agency pursuant to Florida Statutes, Section 1002.82. The Coalition is primarily supported by federal and state grants from the Florida Department of Education, Division of Early Learning passed through from the Department of Health and Human Services and the State of Florida.

The financial statements of the Coalition are prepared in accordance with generally accepted accounting principles as applied to not-for-profit organizations. The Financial Accounting Standards Board (FASB) is the standard-setting body for not-for-profit accounting and financial reporting.

The Coalition is providing all aspects of child care provider payments for school readiness and voluntary pre-kindergarten; all aspects of provider and client eligibility for school readiness and voluntary pre-kindergarten; all aspects of the child care resource and referral program; and all aspects of quality initiatives for school readiness and voluntary pre-kindergarten, including parent education.

Programs Operated
The Coalition operates the following programs:

- **School Readiness Program** — Provides financial assistance for child care costs to families who meet the qualifying guidelines, including before and after school care for school-age children, up to the age of 13, and provides quality early education services to children from birth to 5 years of age.

- **Voluntary Pre-Kindergarten (VPK) Program** — Provides children who reside in Florida and will attain the age of four years on or before September 1 of the school year a voluntary pre-kindergarten education program.

- **Success by 6 Partnership with United Way of Marion County, Inc.** — A parent education initiative which focuses on early childhood education through parent trainings, technical assistance, and parent resources. The partnership with United Way of Marion County, Inc. began in December 2005.

- **Help Me Grow** — Provides support to families, child health care, early care, and education and Human Service providers, to identify early signs of developmental or behavioral concerns and the available community resources to address their needs.
NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

Basis of Accounting
For financial reporting purposes, the Coalition uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred. Federal and state government grants are recorded as support when performance occurs under the terms of the grant agreement.

Financial Statement Presentation
Presentation follows Accounting Standards Codification (ASC) 958-205, Financial Statement of Not-for-Profit Organizations. Under ACS 958-205, the Coalition is required to report information regarding its financial positions and activities as follows:

Without Donor Restrictions
Net assets that are not subject to donor-imposed stipulations.

With Donor Restrictions
Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Coalition and/or passage of time. When a restriction expires, with donor restriction assets are reclassified to without donor restrictions, and reports in the statement of activities as net assets released from restriction.

Contracts and Grants
The majority of the Coalition’s revenue is derived from advanced funded and cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. In accordance with FASB ASC 958-605, Not-for-Profits, revenue is recognized when the Coalition has incurred eligible expenditures in compliance with specific contracts or grant provisions. Amounts that have been received but not yet earned are reported in the financial statements as deferred revenues. Any expenses that have been incurred but not yet reimbursed are reported as unbilled grants receivable.

Functional Cost Allocation
Management allocates certain management and general costs among the various programs. Indirect costs for School Readiness and Voluntary Pre-Kindergarten Programs are included in management and general. Costs subject to allocation include certain salaries and payroll taxes, telephone and utilities, insurance, repairs and maintenance, and professional fees. Direct costs are specifically charged to the program which incurred the costs.

Cash and Cash Equivalents
The Coalition considers cash and cash equivalents to include cash deposits and investments with original maturities of three months or less.

Revenue Recognition
Deferred revenue represents advanced local grant funding received in advance but not utilized. Amounts will be recognized when spent for their intended uses.

In accordance with Accounting Standards Update (ASU) Statement No. 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made, grants and contracts awarded by federal and other grantors, which are generally
considered non-reciprocal transactions restricted for certain purposes, are recognized as revenue when qualifying expenditures are incurred and conditions under the agreements are met. Contributions are conditional if the agreement includes both a barrier that must be overcome for the recipient to be entitled to the assets transferred, a right of return for the transferred assets, or a right of release of the promisor’s obligation to transfer assets. Conditional promises to give are not recognized until they become unconditional; that is, when the barriers on which they depend are met. The conditional contributions are related to funding for the establishment of new programs or continuation of current programs with the Coalition’s overall mission, subject to the terms of each agreement.

Expenditures made in advance of funds received are recorded as grants receivable.

Due to the Florida Department of Education, Division of Early Learning
The Coalition collects restitution from families who received services but were not eligible. Funds are returned to the Florida Department of Education, Division of Early Learning.

Property and Equipment
Property and equipment are recorded at cost. The Coalition capitalizes all property and equipment having an original cost of $5,000 or greater. The fair value or replacement costs of donated fixed assets are similarly capitalized. Depreciation is provided over their estimated lives (five to seven years for equipment and furniture, and ten to forty years for buildings and improvements) using the straight-line method.

Grants Receivable
Receivables are recorded by the Coalition for funds to be received from various federal and state grants as revenues are earned. An allowance for uncollectible receivables has not been recorded as all amounts are deemed collectible.

Donated Property and Services
All in-kind contributions are considered to be available for unrestricted use. Donated property and equipment are recorded at the estimated market value upon receipt.

Comparative Financial Statements
The financial statements include certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Coalition’s financial statements for the year ended June 30, 2021, from which the summarized information was derived. Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation of the current year financial statements.

Income Taxes
The Coalition is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, the financial statements do not reflect a provision for income taxes.

In accordance with ASC Section 740-10, Income Tax Uncertainties, it is the policy of management to evaluate its tax positions on an ongoing basis and to disclose any such positions it believes would have a material impact on the financial statements and related notes. Management also believes that no such required disclosures currently exist.
NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

The Coalition is no longer subject to U.S. federal and state income tax examinations by tax authorities for years before 2019. The Coalition would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties, if any, in operating expenses.

Accounting Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments
The carrying amount of cash and cash equivalents and interest in beneficial trust are at fair value.

Subsequent Events
The Coalition has evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through March 30, 2023, the date the financial statements were available to be issued.

Accounting Pronouncement Issued But Not Yet Adopted
In February 2016, the FASB issued ASU Statement No. 2016-02, Leases. The new standard establishes a right-of-use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the matter of expense recognition in the income statement. The new standard is effective for years beginning after December 15, 2021. A modified retrospective transition approach is required for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Coalition is currently evaluating the impact of its pending adoption of the new standard on its financial statements.

Note 2 - Cash and Cash Equivalents
At June 30, 2022, the carrying amount of cash on hand and on cash equivalents with banks was $606,492 and the related bank balance was $540,885. The Coalition occasionally maintains deposit balances in excess of those insured up to the Federal Deposit Insurance Corporation limits. Additionally, the Coalition believes that deposits are covered under Florida Statute 280 and has filed the related forms.

Note 3 - Property and Equipment
The following is a schedule of unrestricted property and equipment owned by the Coalition at June 30, 2022:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Improvements</td>
<td>$149,584</td>
</tr>
<tr>
<td>Office Furniture and Equipment</td>
<td>$64,007</td>
</tr>
<tr>
<td>(Accumulated Depreciation)</td>
<td>$(149,124)</td>
</tr>
<tr>
<td><strong>Total Unrestricted Property and Equipment, Net</strong></td>
<td><strong>$64,467</strong></td>
</tr>
</tbody>
</table>
During March 2013, the Coalition purchased a building in Ocala, Florida. The net cost of the land and building was $531,600 and was paid for with a Community Development Block Grant (CDBG) through Marion County, Florida. The CDBG also provided $132,022 to complete building renovations. This property is subject to a lien for 20 years, or until the CDBG funds are repaid, if the contract terms are not met by the Coalition. The lien expires March 12, 2033.

On June 30, 2017, the Coalition replaced the roof on their building. The cost of the roof was $95,272 and was paid for with a CDBG through Marion County, Florida. The building is subject to a lien for 6 years, or until the CDBG funds are repaid, if the contract terms are not met by the Coalition. The lien expires June 30, 2023.

On March 7, 2019, the Coalition entered into an agreement with Marion County, Florida for $65,000 of CDBG funding to replace the flooring in the Coalition offices. The building is subject to a lien for 6 years or until the CDBG funds are repaid. The lien expires December 31, 2025.

The following is a schedule of property and equipment with donor restrictions, owned by the Coalition at June 30, 2022:

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$116,960</td>
</tr>
<tr>
<td>Building</td>
<td>414,640</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>292,294</td>
</tr>
<tr>
<td>(Accumulated Depreciation)</td>
<td>(222,831)</td>
</tr>
<tr>
<td><strong>Total With Donor Restrictions</strong></td>
<td><strong>$601,063</strong></td>
</tr>
</tbody>
</table>

Depreciation expense for the year ended June 30, 2022, is $46,855.

**Note 4 - Interest in Beneficial Trust**

The amount reported in the statement of financial position as interest in beneficial trust represents the net cumulative transfers and earnings by the Coalition to the Community Foundation of Ocala/Marion County. This amount totaled $82,501 and $78,184 at June 30, 2022 and 2021, respectively. The Community Foundation of Ocala/Marion County holds and invests the funds on behalf of the Coalition in an endowment fund for the benefit of the Coalition. Funds are invested in equities, fixed income bonds, treasury notes and money markets, and a small portion in hedge funds. Funds are to be distributed to the Coalition at their request.

**Note 5 - Line of Credit**

The Coalition established a $300,000 line of credit with a variable interest rate based on the Wall Street Journal Prime Rate, currently at 3.5%. As of June 30, 2022, there was no balance due.

**Note 6 - Compensated Absences**

The Coalition has a policy in place for employees to receive compensation for future absences. The accumulated earned vacation liability for the period ended June 30, 2022 and 2021, is $43,408 and $13,732, respectively, and is recorded as a current liability.
NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

Note 7 - Retirement
The Coalition maintains a Voluntary Retirement Annuity Plan 403(b) (the Plan) for its employees. All employees are eligible for participation in the Plan and become eligible for employer contributions to the Plan after six months of employment. Coalition contributions to the Plan are 5% of the employee’s salary. On behalf of the employees, the Coalition contributed to the plan for the year ended June 30, 2022 and 2021, $59,808 and $52,981, respectively.

Note 8 - Operating Lease
In December 2021, the Coalition entered into a 48-month lease agreement of a postage meter. The quarterly payment for this machine is $200.

Total rent expense under the operating lease for the year ended June 30, 2022, is $3,466.

Note 9 - Liquidity and Available Resources
Financial assets consist of cash on deposit and grants receivable, reduced by amounts not available for general use because of contractual or donor-imposed restrictions. There are no further board-designated assets to meet general expenditures within one year.

Financial Assets, as of June 30, 2022 $1,786,508
Less Those Unavailable General Expenditures:
   Within One Year Restricted for Grant Programs
   Financial Assets Available to Meet Cash Needs for
   General Expenditures Within One Year $1,786,508

In addition, the Coalition has a Line of Credit available for expenditures in the next year. See Note 5.

Note 10 - Contingencies
Concentrations
The Coalition receives a substantial amount of its support from federal and state grants. A significant reduction in the level of this support, if this were to occur, will have an effect on the Coalition’s programs and activities.

Grant Compliance
Grants require the fulfillment of certain conditions set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to grantors. The Coalition has deemed this contingency remote. By accepting the grants and grant agreements, the Coalition indicated its intentions to fulfill all conditions set forth in the grant agreements. The Coalition believes that it has fulfilled all conditions set forth in the grant agreements that would have a direct and material effect on the financial statements.

Note 11 - Related Parties
In accordance with Florida Statute, Section 1002.83, the members of the Coalition include the Head Start Director/designee for Episcopal Children’s Services, Inc., which provides VPK services; the Superintendent/Designee of the Marion County Public School system, which provides VPK services; and a representative from a private for-profit child care provider, a Marion County Board Commissioner, a faith-based child care provider, and a family day care home provider.
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

Board of Directors
Early Learning Coalition of Marion County, Inc.
Ocala, Florida

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 Early Learning Coalition of Marion County, Inc. (the Coalition), a non-profit organization, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, 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 March 30, 2023.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Coalition’s internal control over financial reporting (internal control) as a basis for designing 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 the Coalition’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition’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 functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Coalition’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 is 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.
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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Coalition’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. 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 non-compliance 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 Coalition’s internal control on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Coalition’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 30, 2023
Ocala, Florida
Board of Directors
Early Learning Coalition of Marion County, Inc.
Ocala, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project
We have audited Early Learning Coalition of Marion County, Inc.’s (the Coalition) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement and the requirements described in the Department of Financial Services’ State Projects Compliance Supplement that could have a direct and material effect on each of Coalition’s major federal programs and state projects for the year ended June 30, 2022. The Coalition’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program and State Project
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Coalition and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Coalition’s compliance with the compliance requirements referred to above.
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE
FLORIDA DEPARTMENT OF FINANCIAL SERVICES,
STATE PROJECTS COMPLIANCE SUPPLEMENT

Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Coalition’s federal programs and state projects.

Auditor’s Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Coalition’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Coalition’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, we:

■ Exercise professional judgment and maintain professional skepticism throughout the audit.

■ Identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Coalition’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

■ Obtain an understanding of the Coalition’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Coalition’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE FLORIDA DEPARTMENT OF FINANCIAL SERVICES, STATE PROJECTS COMPLIANCE SUPPLEMENT

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

March 30, 2023
Ocala, Florida

Parvis Gray
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED JUNE 30, 2022
### EARLY LEARNING COALITION OF MARION COUNTY, INC. OCALA, FLORIDA

<table>
<thead>
<tr>
<th>Grantor/Pass-Through Program Title</th>
<th>Assistance Listing Number/ CSFA Number</th>
<th>Contract or Award Number</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Federal Awards</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed Through the Florida Department of Education, Division of Early Learning:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education Stabilization</td>
<td>84.425D</td>
<td>EL322</td>
<td>$2,743</td>
</tr>
<tr>
<td>Total U.S. Department of Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Health and Human Services</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Passed Through the Florida Department of Education, Division of Early Learning:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Every Student Succeeds Act/Preschool Development Grant</td>
<td>93.434</td>
<td>EL322</td>
<td>151,885</td>
</tr>
<tr>
<td>Social Services Block Grant</td>
<td>93.667</td>
<td>EL322</td>
<td>6,908</td>
</tr>
<tr>
<td>Temporary Assistance for Needy Families</td>
<td>93.558</td>
<td>EL322</td>
<td>3,215,585</td>
</tr>
<tr>
<td>Child Care Development Fund Cluster:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Care and Development Block Grant</td>
<td>93.575</td>
<td>EL322</td>
<td>6,011,236</td>
</tr>
<tr>
<td>COVID-19 - Child Care and Development Block Grant</td>
<td>93.575</td>
<td>EL322</td>
<td>1,923,278</td>
</tr>
<tr>
<td>COVID-19 - Child Care and Development Block Grant</td>
<td>93.575</td>
<td>EL322</td>
<td>3,265,415</td>
</tr>
<tr>
<td>Child Care Mandatory and Matching Funds of the Child Care Development Fund</td>
<td>93.596</td>
<td>EL322</td>
<td>2,178,763</td>
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<tr>
<td>Total Child Care Development Fund Cluster</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total U.S. Department of Health and Human Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Federal Awards</strong></td>
<td></td>
<td></td>
<td>16,755,813</td>
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<tr>
<td><strong>State Financial Assistance</strong></td>
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</tr>
<tr>
<td>Florida Department of Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Division of Early Learning:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voluntary Pre-Kindergarten Program</td>
<td>48.108</td>
<td>EL322</td>
<td>4,639,108</td>
</tr>
<tr>
<td><strong>Total Florida Department of Education</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total State Financial Assistance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures of Federal Awards and State Assistance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Basis of Presentation
The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of Early Learning Coalition of Marion County, Inc., and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and Chapter 10.650, Rules of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the financial statements.

### Indirect Cost Rate
The Early Learning Coalition of Marion County, Inc. has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

Section I - Summary of Audit Results

Financial Statements

Type of Audit Report Issued: Unmodified Opinion

Internal Control Over Financial Reporting:

Material weakness(es) identified? No
Significant deficiency(ies) identified? No
Non-compliance material to financial statements noted? No

Federal Awards and State Projects

Internal Control Over Major Programs:

Material weakness(es) identified? No
Significant deficiency(ies) identified? No

Type of Audit Report Issued on Compliance for Major Programs: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 10.650 for non-profit and for-profit organizations? No

Identification of Major Programs:

<table>
<thead>
<tr>
<th>Federal Program or Cluster</th>
<th>Assistance Listing No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child Care Development Cluster</td>
<td>93.575/93.596</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State Project</th>
<th>CSFA No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voluntary Pre-Kindergarten Education Program</td>
<td>48.108</td>
</tr>
</tbody>
</table>

Dollar Threshold Used to Distinguish Between
Type A and Type B Programs – Federal Programs $ 750,000

Dollar Threshold Used to Distinguish Between
Type A and Type B Programs – State Programs $ 750,000

Auditee qualified as a low-risk auditee pursuant to Uniform Guidance? Yes
Section II – Financial Statement Findings

There were no findings that were required to be reported to those charged with governance.

Section III – Federal Award and State Project Findings and Questioned Costs

There were no findings that were required to be reported to those charged with governance.

Section IV – State of Florida, Department of Education – DEL Reporting Requirements

1. EFS Modernization (EFS Mod) Reconciled Monthly to Coalition Financial Records: Yes
2. Processes in Place to Identify and Correct Errors During Monthly Reconciliations: Yes
3. Early Learning Coalition of Marion County, Inc.’s Financial Records Reconcile and Agree to EFS Mod as of June 30, 2022: Yes
4. Audit Work Papers Documenting Verification of Reconciliation Available to OEL Staff: Yes

Section V – Other Issues

No summary schedule of prior audit findings is required because there were no prior audit findings related to federal programs or state projects.

No management letter has been included in the report because no findings or comments were noted pursuant to Chapter 10.650, Rules of the Auditor General.
Section

3
Action Sheet

FULL BOARD

April 27, 2023

SUBJECT: Continuity of Operations Plan (COOP): Delegation of Authority

FISCAL IMPACT: N/A

PROPOSED ACTION

Approve Delegation of Authority: In the event that ELCMC’s COOP is activated, the Officers of the Board of Directors will assume the responsibilities of the Board Chair should he/she be unavailable. The Chief Programs Officer will assume the responsibilities of the Chief Executive Officer should he/she be unavailable.

BACKGROUND INFORMATION

To remain in compliance with the Division of Early Learning Grant Agreement, it is necessary for Board action to finalize this.

On April 13, 2023, the Executive Committee was unable to approve the COOP: Delegation of Authority as stated above, due to quorum not being present.

Supporting Documentation Included:
- Attachment #7 – Delegation of Authority
April 27, 2023

Continuity of Operations Plan (COOP)
Delegation of Authority

As approved by the Board of Directors on April 27, 2023, the Early Learning Coalition of Marion County has designated the following individuals, in the following order, to act in a decision-making capacity for the Coalition in the event that ELCMC’s COOP is activated.

The Officers of the Board of Directors will assume the responsibilities of the Board Chair should he/she be unavailable. The Chief Programs Officer will assume the responsibilities of the Chief Executive Officer should he/she be unavailable.

________________________
Carrie Theall
Chief Executive Officer
Section 4
SUBJECT: Approval of the 2023 – 2024 Sliding Fee Schedule

FISCAL IMPACT: N/A

PROPOSED ACTION

Approve the Sliding Fee Schedule based on the updated Federal Poverty Level Guidelines and guidance received from the Division of Early Learning (DEL) for fiscal year 2023 – 2024.

BACKGROUND INFORMATION

Section 1002.85(2)(b)5., F, S., requires Coalitions adopt, as part of its school readiness plan, a “sliding fee scale and policies on applying the waiver or reduction of fees in accordance with s. 1002.84(9). The Coalition shall “establish a parent sliding fee scale that provides for a parent copayment that is not a barrier to families receiving school readiness program services. The Coalition’s sliding fee scale must be set at a level that provides economically disadvantage families equal access to the care available to families whose income is high enough not to qualify for financial assistance for school readiness services. The total amount of a family’s copayment for services based upon the sliding fee scale may not “exceed 10 percent of the family’s income, regardless of the number of children in care.”.

On March 9, 2023, DEL released the Sliding Fee Schedule, program guidance 400.01 “Federal Poverty Guidelines and State Median Income Estimates”, and the updated Sliding Fee Scale to Coalitions. The proposed sliding fee scale is required to be submitted to DEL no later than April 1, 2023, for their review and approval.

In January 2023, the federal poverty guidelines were updated by the Department of Health and Human Services poverty guidelines to account for last year’s increase in prices as measured by the Consumer Price Index. According to the federal registry guidelines, there was an 8.0 percent price increase between calendar years 2021 and 2022. The Coalition management has determined that there is a challenge with the financial hardship families are experiencing in today’s economy with the rise of inflation.

To relieve some of the financial impact that families are currently experiencing, the Coalition has determined to change the methodology previously established. The base rate has been decreased from 6 to 9 percent to 5 to 8 percent of a family’s income while still calculating 260 days a year of childcare services by the average of 3 in a family size.

The youngest child will continue to be assessed the highest copay and if applicable a 25% sibling discount to each sibling. The family’s income must remain at or below 85 percent of the State Median Income (SMI) to maintain eligibility with the School Readiness program.

The purpose of the School Readiness program is to support families as they move towards becoming self-sufficiency and help better prepare families increase their proportional share of their childcare cost to ensure a smooth transition from services.

On April 13, 2023, the Executive Committee was unable to approve the Sliding Fee Schedule as stated above, due to quorum not being present.
Supporting Documentation Included:
- 2023 – 2024 Proposed Sliding Fee Schedule
- 2022 – 2023 Approved Sliding Fee Schedule

Supporting Documentation Available:
- DEL Program Guidance 400.01 Federal Poverty Guidelines
<table>
<thead>
<tr>
<th>Daily Fee</th>
<th>FPL as indicated</th>
<th>50% FPL</th>
<th>75% FPL</th>
<th>150% FPL</th>
<th>175% FPL</th>
<th>200% FPL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-Time</td>
<td>6.40</td>
<td>5.60</td>
<td>5.00</td>
<td>4.18</td>
<td>3.73</td>
<td>3.30</td>
</tr>
<tr>
<td>Part-Time</td>
<td>3.30</td>
<td>2.96</td>
<td>2.60</td>
<td>2.18</td>
<td>1.90</td>
<td>1.70</td>
</tr>
</tbody>
</table>

**Sliding Fee Scale for Early Learning**

Effective Date: July 1, 2023

**Florida Division of Early Learning**

**SLIDING FEE SCHEDULE**

<table>
<thead>
<tr>
<th>Income</th>
<th>50% FPL</th>
<th>75% FPL</th>
<th>100% FPL</th>
<th>150% FPL</th>
<th>175% FPL</th>
<th>200% FPL</th>
</tr>
</thead>
<tbody>
<tr>
<td>50% SMI</td>
<td>6.00</td>
<td>5.20</td>
<td>4.40</td>
<td>3.70</td>
<td>3.20</td>
<td>2.80</td>
</tr>
<tr>
<td>75% SMI</td>
<td>7.20</td>
<td>6.00</td>
<td>5.00</td>
<td>4.18</td>
<td>3.73</td>
<td>3.30</td>
</tr>
<tr>
<td>100% SMI</td>
<td>8.40</td>
<td>7.20</td>
<td>6.00</td>
<td>5.00</td>
<td>4.18</td>
<td>3.73</td>
</tr>
<tr>
<td>150% SMI</td>
<td>9.60</td>
<td>8.00</td>
<td>6.60</td>
<td>5.30</td>
<td>4.60</td>
<td>4.00</td>
</tr>
</tbody>
</table>

Parents receiving hourly care pay up to the part-time fee.

Note: 10% parent fee was calculated using 260 days.

Refers to FAM. 4.405, F.A.C.

**In case of a sliding discount, what is the percentage? 25%**

(1) If a family pays more than 10% of its gross income for child care, complete and attach the justification form that explains how the fees will not limit parent access to services.

**50% State Median Income:** Upper threshold for eligibility
<table>
<thead>
<tr>
<th>Full-Time</th>
<th>Part-Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
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<tr>
<td>2</td>
<td>3</td>
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<td>13</td>
<td>14</td>
</tr>
<tr>
<td>14</td>
<td>15</td>
</tr>
</tbody>
</table>

**SIBLING DAILY FEE**

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Parents receiving hourly care pay up to the part-time fee.

Note: 10% Parent Fee was calculated using 250 days.

Refer to 6M-4.400, F.A.C.

Income: 85% State Median Income/Upper threshold for eligibility

Please answer the following questions:

1. If there is a sibling discount what is the percentage? Yes, 25%
2. If any family pays more than 10% of their gross income for child care, please complete and attach the justification form that explains how the fees will not limit parent access to services. N/A
SUBJECT: ELCMC Organizational Chart for FY 2022 – 2023

Fiscal Impact: N/A

PROPOSED ACTION

Approve the revised ELCMC Organization Chart effective April 27, 2023.

BACKGROUND INFORMATION

The current organizational chart needs to be revised to meet the staffing needs of the Coalition.

Add: Early Childhood Programs Manager (FT)
Re-organization of current staff includes adding this position to oversee literacy, parenting, and Help Me Grow programming. This will remove direct supervision of these positions from the Community Relations Director and the Chief Program Officer and help guide these services towards a more evidenced-based model of early childhood support. The EC Programs Manager will be supervised by the Chief Program Officer.

Approval of the organizational chart is needed to meet the requirements of the SR Coalition Plan per Division of Early Learning.

On April 13, 2023, the Executive Committee was unable to approve the revised Org Chart as stated above, due to quorum not being present.

DOCUMENTATION INCLUDED:

- Revised Organizational Chart with an effective date of April 27, 2023
Information
Items
2022-2023 YTD COMMUNITY IMPACT
July 1 - Feb 28 (with comparisons from 2021-2022)

2,142 Monthly Avg. Children Served (+64) by 103 School Readiness Providers (+3)

1,789 Monthly Avg. Children Served (+48) by 100 Voluntary Pre-Kindergarten Providers (+0)

14,172 Intakes Completed Child Care Resource & Referral

152 Unduplicated Children Served (+2) and 121 physicians reached* (−202) by Help Me Grow

505 Teachers Trained* (+141)

116 Parents Attended Classes* (−56) Success By 6

13 Car Seats Distributed (−38) Success By 6

85 Pack 'n Plays Distributed (−38) Success By 6

80,328 Diapers Distributed (−48,022) + 104,893 Diapers Collected (−98,637) Success By 6

13,139 Children’s Books Distributed (−907) + 440 Read Aloud 15 Minutes Partners (+30)

132,813 Website Users (+930)

2,202 Facebook Followers (+277)

14,172 Intakes Completed Child Care Resource & Referral

152 Unduplicated Children Served (+2) and 121 physicians reached* (−202) by Help Me Grow

505 Teachers Trained* (+141)

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80,328 Diapers Distributed (−48,022) + 104,893 Diapers Collected (−98,637) Success By 6

13,139 Children’s Books Distributed (−907) + 440 Read Aloud 15 Minutes Partners (+30)

12 Community Presentations (+46)

23,473 Website Users (+930)

2,202 Facebook Followers (+277)

14,172 Intakes Completed Child Care Resource & Referral

152 Unduplicated Children Served (+2) and 121 physicians reached* (−202) by Help Me Grow

505 Teachers Trained* (+141)

116 Parents Attended Classes* (−56) Success By 6

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12 Community Presentations (+46)

23,473 Website Users (+930)

2,202 Facebook Followers (+277)

14,172 Intakes Completed Child Care Resource & Referral

*Includes duplicates

For more information, contact Wendy Williams, Community Relations Director, wwilliams@elc-marion.org, 352-369-2315 x202