



Our Mission Statement

Equip every young child and family for success.

FULL COALITION BOARD MEETING PACKET March 26, 2026 – 8:30 a.m.

I. Call to Order

T. Panzer

II. Roll Call

B. Montalvo

III. Action

- Full Coalition Board Meeting Minutes:
 - February 26, 2026
- Financials through February 2026
- Financial Audit
- SR Sliding Fee Scale & Parent Copayment Waiver
- SR Developmental Screening Procedure
- SR Program Assessment

L. Sims / T. Panzer

Z. Hackley / M. Easter

H. Painter / L. Walker

L. Sims / T. Panzer

E. Deola / T. Panzer

E. Deola / T. Panzer

IV. CEO Updates

L. Sims

V. Community Roundtable Updates

VI. Upcoming:

- Executive Committee Meeting – ELC of Marion County – Thursday, April 9, 2026 – 8:30 AM
- Full Coalition Board of Directors – ELC of Marion County – Thursday, April 23, 2026 – 8:30 AM

VII. Public Comment

VIII. Adjournment

* Initial motion completed through Executive Committee

** Initial motion completed through Governance Committee

Action Items

Early Learning Coalition of Marion County Meeting Minutes


Meeting: Full Coalition Board Meeting
Date/Time: February 26, 2026; 8:30 AM
Location: ELCMC Office, 2300 SW 17th Road, Ocala, FL 34471/Via Conference Call
Attendance –
Present (In-Person): Todd Panzer, Brenda Ford, Thomas LoBianco, Dr. Kim Sellers, Jennifer McBride, Jessica Schultz, Christy Jergens, Jennifer Winton, Commissioner Matthew McClain
Present (Virtual): Brittney Morley, Levonda Goodson, Richard Forrester, Cecil Wilson, Heather Gamble
Absent (Excused): Jennifer Beck, Lola Gonzalez, Telisha Page, Kim LaCognata, Maritza Alejandro
Absent (Un-Excused): Jennifer Chatterton
Guest: Dr. Sarah James; Chid Care Owner / School Board Representative
Staff Present: Elizabeth Deola, CPO; Marcelle Easter, CAO; Beatriz Montalvo, HR Director; Dr. Michelle Grant Harris, EC Programs Director; Elizabeth Ekleberry, Interim Finance Director; Wendy Williams, Community Relations Director; Michaela Powell, Programs Compliance Director; Josef Izquierdo, Data Integrity Coordinator II; Zack Hackley, Finance Consultant

Agenda Item	Summary/Discussion	Action
Call to Order Roll Call	Todd Panzer called the meeting to order. Beatriz Montalvo called role. Quorum was present.	The meeting was called to order at 8:31 AM.
Introduction	Elizabeth Deola introduced Elizabeth Ekleberry to the Full Coalition Board as our new Interim Finance Director.	
Full Coalition Board Meeting Minutes	The January 22, 2026, Full Coalition Board minutes were included in the packet for review and approval. No changes were recommended.	ACTION: Dr. Kim Sellers moved to accept the minutes as presented. Jessica Schultz second. Motioned passed unanimously.
Financials through December 2025	Zack Hackley reviewed the financial information included in the board packet and highlighted the following: <ul style="list-style-type: none"> • All cash accounts have been reconciled as of December 31, 2025. • Currently we are holding approximately \$1,900,000 in cash. • Approximately 2,260,000 are due to DEL. • Total Net Assets are approximately \$488,000. • Program expenses have decreased. We are currently enrolling to increase the number of children served. • Over 200 families have been notified for services. This will continue to be monitored every month. 	ACTION: Thomas LoBianco moved to accept the financials as presented. Jennifer Winton second. Motioned passed unanimously.

School Readiness Developmental Screening Procedure	Elizabeth Deola asked to approve the revised Draft School Readiness Developmental Procedure for submission to the Division of Early Learning (DEL) by March 11, 2026.	ACTION: Christy Jergens moved to accept the SR Developmental Screening Procedure as presented. Commissioner Mathew McClain second. Motioned passed unanimously.
Sliding Fee Scale	Elizabeth Deola asked to approve the revised School Readiness (SR) Sliding Fee Scale, Parent Copayment Waiver Policy and Procedure and workable URL for submission to the Division of Early Learning (DEL) by March 11, 2026.	ACTION: Jessica Schultz moved to accept the Sliding Fee Scale and supporting documents as presented. Jennifer Winton second. Motioned passed unanimously.
Disability Roundup -	On February 21 st we held the Disability Resource Round-Up. FDLRS and Tender Care were a few of the many vendors we had offering resources to our families. Although we only had approximately 25 families in attendance, it allowed for more time to make more connections and network.	INFORMATION
Truckin' It to Preschool Update	A Truckin' It to Preschool flyer was included in the packet for informational purposes with statistics of the event.	INFORMATION
2025 – 2026 Community Impact Report	Wendy Williams discussed the 2025 – 2026 Community Impact Report included in the packet for informational purposes. Wendy kindly asked the Board members to assist with the Strawberry Festival and Boom Day by volunteering their time if they are able.	INFORMATION
Panzer Concierge Medicine	Todd Panzer reported that the Coalition has experienced the 3 rd watermain break. The recommendation has been to replace the full water main. We will be seeking quotes to replace the watermain, parking lot, and concrete curbing. These expenses are capital improvements and cannot be paid with state funds.	Community Roundtable
Tender Care Medical Services	Thomas LoBianco shared having openings in both his locations for 12 hours of care. Tender Care has one vacant position for a Pediatric Physical Therapist.	Community Roundtable
College of Central Florida	Dr. Kim Sellers shared a 7% increase in enrollments. The Teachers Education Summit held on February 6 th had sixty students in attendance interested in teaching. The teacher of the year was the guest speaker, and her speech was very moving.	Community Roundtable
Ocala Metro CEP	Jessica Schultz thanked Panzer Concierge Medicine for hosting their Business After Hours event. On February 25 th the Annual Luncheon was held at the World Equestrian Center with over 1,200 in attendance. On February 26 th Belleview Business After Hours was held at Royal's Furniture. These events are great networking opportunities. All are invited and welcome to attend.	Community Roundtable
FDLRS Springs	Jennifer McBride shared beginning the next grant year with many community events ahead. She has been conducting	Community Roundtable

	60 to 70 screenings per month. Including, helping the schools with their evaluations.	
Regions Bank	Jennifer Winton shared having financial education available and volunteer hour opportunities.	Community Roundtable
Marion County Board of County Commissioners	Commissioner Matthew McClain invited all to attend the Marion County Day. Celebrating 250 years of our country!	Community Roundtable
Florida Department of Health in Marion County	Christy Jergens shared having high back booster seats available and invited all to attend the World's Greatest Baby Shower on March 20 th .	Community Roundtable
Crippen & Co.	Brenda Ford announced ALTRUSA will be sponsoring the Freedom Public Library expansion. It is set to expand from 8,000 to 32,000 square feet: adding new study and meeting rooms along with a 5,000 square foot children's area. It is expected to be completed by the end of March 2026.	Community Roundtable
ELCMC	Dr. Michelle Grant Harris announced piloting a new model of KPL (Kaleidoscope Play & Learn) Playgroup. Beginning in March, the program (KPL Pop!) will move to new community locations each month to increase families' participation. The rotation is as follows: Forest Public Library - March Mary Sue Rich Community Center - April Dunnellon Public Library - May Elizabeth Deola appreciated the staff's creativity and kicking off "KPL Pop!".	Community Roundtable
Public Comment	Dr. Sarah James asked how many VPK certificates were issued without use. She asked to be included in the advertising for VPK in hopes to strategically plan ways to advertise and find children to enroll in VPK.	
Adjournment	Meeting adjourned at 9:48 AM.	Todd Panzer motioned to adjourn the meeting. Jessica Schultz motioned to adjourn.

Reported by: Beatriz Montalvo, HR Director

Approved by: 
Todd Panzer, Chair

Date: 3/24/2021

NOTE: For additional information on any of the above items, please contact LaTrisha Sims, Chief Executive Officer at lsims@elc-marion.org.

Early Learning Coalition of Marion County, Inc.

Balance Sheet

As of 2/28/2026

(In Whole Numbers)

Current Year

Assets

Cash: Operating (0332)	210,052	A&B
Cash: Unrestricted (0340)	128,394	
Cash: Building (0464)	30,292	
Cash: PayPal	1,786	
Cash: Community Foundation	125,350	
Petty Cash: Vending Machine	61	
Petty Cash: Outreach	(10)	C
A/R: FOEL	2,826,739	
A/R: Other Grants	25,403	
A/R: Overpayments	1,061	
A/R: Clearing	23,432	
Prepaid: Postage	1,765	D
Prepaid: Other	14,487	
Prepaid: Travel Advance	1,645	
Other	<u>530,754</u>	
Total Assets	<u><u>3,921,212</u></u>	

Liabilities

Credit Card (South State - VISA)	2,037	E
Accounts Payable	1,777,637	
A/P: Conversion	(25,405)	
Payable: Accrued PLT	114,855	
Payable: Medicare	(0)	
Payable: SUTA	(36)	
Payable: Health Insurance	9,681	
Payable: Dental Insurance	1,266	
Payable: Vision Insurance	391	
Payable: ER - 403(b)	1,934	
Payable: EE - 403(b)	10,987	
Payable: EE - Roth IRA	580	
Payable: Life Insurance	433	
Payable: Short-term Disability	854	
Payable: Long-term Disability	50	
Payable: AFLAC	3,901	
Payable: Colonial Life	576	
Payable: United Way Deductions	10,933	
Payable: Wage Garnishment	1,600	F
Payable: Workers Compensation	(264)	
Payable: FOEL Advance	1,465,764	
2701: A/R: VPPRP VPK Provider Advance	(26,721)	
Payable: Interest	1,694	
Payable: Fraud Collections	24,022	G
Deferred Revenue	<u>41,944</u>	
Total Liabilities	<u><u>3,418,715</u></u>	

Net Assets

502,496

Total Liabilities and Net Assets

3,921,212

Early Learning Coalition of Marion County, Inc.

Aged Receivables by Invoice Date
 Aging Date - 2/28/2026
 From 7/1/2025 Through 2/28/2026

Customer ID	Customer Name	Invoice Date	Invoice Number	Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
Aracelis, Martinez	Facepainting by: Aracelis Martinez	12/9/2025	1225-TI2PAM-R...	Indoor Vendor Table - Indoors	100.00	0.00	0.00	0.00	100.00	0.00
Total Aracelis, Martinez	Facepainting by: Aracelis Martinez				100.00	0.00	0.00	0.00	100.00	0.00
BECKERS SCHOOL SUPPL	BECKERS SCHOOL SUPPLIES	7/1/2025	0725-KPL-BSS	kpl SNACK SPONSORSHIP 25-26	500.00	0.00	0.00	0.00	0.00	500.00
Total BECKERS SCHOOL SUPPL	BECKERS SCHOOL SUPPLIES				500.00	0.00	0.00	0.00	0.00	500.00
Children's Forum	Children's Forum , Inc - HMG	5/22/2025	24MGFA-13R#7	HMG April 2025	9,499.98	0.00	0.00	0.00	0.00	9,499.98
Children's Forum		5/22/2025	24MGFA-13R#7C	Credit Memo HMS and HMA billed on later invoice	(9,499.98)	0.00	0.00	0.00	0.00	(9,499.98)
Total Children's Forum	Children's Forum , Inc - HMG				0.00	0.00	0.00	0.00	0.00	0.00
FOEL	Florida's Office of Early Learning	2/5/2026	3260126P1	Prior Year Adjustment	16,655.03	0.00	16,655.03	0.00	0.00	0.00
FOEL		2/27/2026	3260126R1	DEL Invoices Jan 26 Services	1,374,610.70	0.00	1,374,610.70	0.00	0.00	0.00
FOEL		2/28/2026	3260226R1	FOEL Invoice February 2026 Services	1,435,473.25	1,435,473.25	0.00	0.00	0.00	0.00
Total FOEL	Florida's Office of Early Learning				2,826,738.98	1,435,473.25	1,391,265.73	0.00	0.00	0.00
Joan S. Hatten	Joan S. Hatten	6/30/2021	FY19SR-J.S.Hatten	Joan S. Hatten 2018 - 2019 - Overpayment SR Recon	1,061.26	0.00	0.00	0.00	0.00	1,061.26
Total Joan S. Hatten	Joan S. Hatten				1,061.26	0.00	0.00	0.00	0.00	1,061.26

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Customer ID	Customer Name	Invoice Date	Invoice Number	Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
Keown, Brianna	Brianna Keown	6/30/2020	FY20-M-002	Refund- of Reg. Fees - Brianna Keown - Frog St. Splash	99.00	0.00	0.00	0.00	0.00	99.00
Total Keown, Brianna	Brianna Keown				99.00	0.00	0.00	0.00	0.00	99.00
Kona Ice Ocala	Kona Ice Ocala	1/5/2026	T2P26-Kona	T2P Vendor Payment- Kona Ice Truck	100.00	0.00	0.00	100.00	0.00	0.00
Total Kona Ice Ocala	Kona Ice Ocala				100.00	0.00	0.00	100.00	0.00	0.00
MCBOCC	Marion County Board of County Commissioners	9/30/2022	082022MCMA	MCBOCC - Match - September 2022	(39.96)	0.00	0.00	0.00	0.00	(39.96)
MCBOCC		6/30/2024	062024MCMA	MCBOCC-MATCH- June 2024	0.03	0.00	0.00	0.00	0.00	0.03
MCBOCC		1/31/2025	0125DPL	DPIL Early Literacy Assistance FY24-25	2,349.79	0.00	0.00	0.00	0.00	2,349.79
MCBOCC		2/27/2026	0126DPL	DPIL ELA Assistance FY 26 - Jan 2026	1,718.54	0.00	1,718.54	0.00	0.00	0.00
MCBOCC		2/27/2026	0226dpl	DPIL ELA Assistance FY 26 Feb 2026	1,681.74	0.00	1,681.74	0.00	0.00	0.00
MCBOCC		2/27/2026	1125DPL	DPIL ELA Assistance FY 26 Nov 2026	4,172.31	0.00	4,172.31	0.00	0.00	0.00
MCBOCC		2/27/2026	1225DPL	DPIL ELA Assistance FY 26 Dec 2025	3,787.30	0.00	3,787.30	0.00	0.00	0.00
Total MCBOCC	Marion County Board of County Commissioners				13,669.75	0.00	11,359.89	0.00	0.00	2,309.86

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 From 7/1/2025 Through 2/28/2026

Customer ID	Customer Name	Invoice Date	Invoice Number	Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
SBMC	The School Board of Marion County, Florida	10/3/2025	YPP-0825	YPP Payment October 2025	217.73	0.00	0.00	0.00	0.00	217.73
SBMC		12/18/2025	YPP-0925	YPP Payment SEP 2025	1,699.82	0.00	0.00	0.00	1,699.82	0.00
SBMC		12/18/2025	YPP-1025	YPP Invoices	2,744.97	0.00	0.00	0.00	2,744.97	0.00
SBMC		12/18/2025	YPP-1125	YPP Invoices	<u>1,780.37</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,780.37</u>	<u>0.00</u>
Total SBMC	The School Board of Marion County, Florida				6,442.89	0.00	0.00	0.00	6,225.16	217.73
SmartPro... Inc	SmartProcure Inc	8/1/2025	0825RR-01	Records Request	450.00	0.00	0.00	0.00	0.00	450.00
SmartPro... Inc		12/29/2025	1225RR-01	Records Request 5 hours @ 75.00	<u>375.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>375.00</u>	<u>0.00</u>
Total SmartPro... Inc	SmartProcure Inc				825.00	0.00	0.00	0.00	375.00	450.00
Stone, Michelle	Michelle Stone	8/8/2025	0825-DPIL-MS	DPIL Donation	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>
Total Stone, Michelle	Michelle Stone				1,000.00	0.00	0.00	0.00	0.00	1,000.00
UWMC	United Way of Marion County, Inc.	3/1/2025	202603-UW	United Way Invoice - MAR 2026	1,333.33	0.00	0.00	0.00	0.00	1,333.33
UWMC		12/1/2025	202512-UW	United Way Invoice - DEC 2025	(0.02)	0.00	0.00	0.00	(0.02)	0.00
UWMC		1/1/2026	202601-UW	United Way Invoice - JAN 2026	(0.01)	0.00	0.00	(0.01)	0.00	0.00
UWMC		2/1/2026	202602-UW	United Way Invoice - FEB 2026	<u>1,333.33</u>	<u>0.00</u>	<u>1,333.33</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Early Learning Coalition of Marion County, Inc.

Aged Receivables by Invoice Date
 Aging Date - 2/28/2026
 From 7/1/2025 Through 2/28/2026

Customer ID	Customer Name	Invoice Date	Invoice Number	Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
Total UWMC	United Way of Marion County, Inc.				2,666.63	0.00	1,333.33	(0.01)	(0.02)	1,333.33
Report Total					2,853,203.51	1,435,473.25	1,403,958.95	99.99	6,700.14	6,971.18

Early Learning Coalition of Marion County, Inc.
Aged Payables by Due Date - ZH AR Aging Report - All Funds
Aging Date - 2/28/2026
From 7/1/2025 Through 2/28/2026

Vendor Name	Invoice Number	Invoice/Cre... Date	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
	0925-SP08-4334-000	2/28/2026	3/21/2026	2,276.45	0.00	0.00	0.00	0.00	2,276.45
	SR0226-262794334-...	2/28/2026	3/21/2026	<u>1,824.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,824.10</u>
Total Triumphant Tots, Inc				6,505.44	0.00	0.00	0.00	0.00	6,505.44
Turf Surfers LawnScape, LLC	Jan-26	1/1/2026	1/1/2026	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>
Total Turf Surfers LawnScape, LLC				0.00	0.00	300.00	0.00	0.00	300.00
Verizon Wireless	913502808-00004-01	5/30/2023	6/8/2023	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(968.28)</u>	<u>(968.28)</u>
Total Verizon Wireless				0.00	0.00	0.00	0.00	(968.28)	(968.28)
Walmart	V-012023-C	2/2/2023	2/2/2023	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15.00</u>	<u>15.00</u>
Total Walmart				0.00	0.00	0.00	0.00	15.00	15.00
Webauthor	13131	2/1/2026	3/3/2026	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>
Total Webauthor				1,000.00	0.00	0.00	0.00	0.00	1,000.00
West Family Learning Center East, LLC	0126-SP08-6656-000	2/28/2026	3/21/2026	4,799.59	0.00	0.00	0.00	0.00	4,799.59
	SR0226-811326656-...	2/28/2026	3/21/2026	<u>12,864.61</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,864.61</u>
Total West Family Learning Center East, LLC				17,664.20	0.00	0.00	0.00	0.00	17,664.20
Wilma Martin Family Daycare Home	SR0226-882898920-...	2/28/2026	3/21/2026	<u>3,549.94</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,549.94</u>
Total Wilma Martin Family Daycare Home				3,549.94	0.00	0.00	0.00	0.00	3,549.94
Wilson's Lovable Daycare, LLC	SR0226-825414548-...	2/28/2026	3/21/2026	<u>7,823.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,823.64</u>
Total Wilson's Lovable Daycare, LLC				7,823.64	0.00	0.00	0.00	0.00	7,823.64
Wiz Kids Learning Academy	0226VK-472528160-...	2/28/2026	3/31/2026	2,416.80	0.00	0.00	0.00	0.00	2,416.80
	1125-SP08-8160-000	2/28/2026	3/21/2026	1,317.25	0.00	0.00	0.00	0.00	1,317.25
	SR0226-472528160-...	2/28/2026	3/21/2026	<u>11,682.48</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,682.48</u>
Total Wiz Kids Learning Academy				15,416.53	0.00	0.00	0.00	0.00	15,416.53
Report Total				<u>1,786,139.89</u>	<u>7,438.42</u>	<u>3,408.50</u>	<u>3,078.29</u>	<u>(22,428.47)</u>	<u>1,777,636.63</u>

Early Learning Coalition of Marion County, Inc.

Statement of Revenues and Expenditures - Detail

From 7/1/2025 Through 2/28/2026

	Current Period Actual	Prior Year Current Period Actual	Current Period Change	Current Year % Change
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating Revenue				
Grant Revenue	14,264,128.98	14,562,997.54	(298,868.56)	(2.05)
Contributions	28,896.56	23,502.37	5,394.19	22.95
Program Revenue	1,096.00	1,530.00	(434.00)	(28.37)
Investment Income	2,235.86	1,892.43	343.43	18.15
Other Income	<u>2,166.70</u>	<u>0.00</u>	<u>2,166.70</u>	<u>100.00</u>
Total Operating Revenue	<u>14,298,524.10</u>	<u>14,589,922.34</u>	<u>(291,398.24)</u> 1	<u>(2.00)</u>
Total Revenue	<u>14,298,524.10</u>	<u>14,589,922.34</u>	<u>(291,398.24)</u>	<u>(2.00)</u>
Expenditures				
Personnel Expenses	1,923,928.38	1,611,757.86	312,170.52	2
Program Expenses	12,016,028.63	12,675,716.42	(659,687.79)	3
Professional Fees	74,544.73	154,180.75	(79,636.02)	4
Supplies	8,931.77	6,817.38	2,114.39	31.01
Telephone	16,160.50	17,933.87	(1,773.37)	(9.89)
Postage & Shipping	489.07	501.23	(12.16)	(2.43)
Occupancy	46,608.06	45,985.36	622.70	1.35
Maintenance & Repairs	45,930.12	5,504.22	40,425.90	5
Equipment Rental	810.36	270.12	540.24	200.00
Conferences, Conventions & Meetings	1,948.30	10,605.92	(8,657.62)	(81.63)
Printing & Publications	7,376.95	3,536.51	3,840.44	108.59
Dues & Subscriptions	7,398.38	8,613.67	(1,215.29)	(14.11)
Depreciation	17,785.20	18,159.44	(374.24)	(2.06)
Miscellaneous	<u>52,287.22</u>	<u>83,600.43</u>	<u>(31,313.21)</u>	<u>5</u>
Total Expenditures	<u>14,220,227.67</u>	<u>14,643,183.18</u>	<u>(422,955.51)</u>	<u>(2.89)</u>
Net Revenue Over Expenditures	<u>78,296.43</u>	<u>(53,260.84)</u>	<u>131,557.27</u>	<u>(247.01)</u>

Early Learning Coalition of Marion County, Inc.

Statement of Revenues and Expenditures - Detail

From 7/1/2025 Through 2/28/2026

	Current Period Actual	Prior Year Current Period Actual	Current Period Change	Current Year % Change
Operating Revenue				
Grant Revenue	10,325,187.79	10,476,101.80	(150,914.01)	(1.44)
Total Operating Revenue	10,325,187.79	10,476,101.80	(150,914.01)	(1.44)
Total Revenue	10,325,187.79	10,476,101.80	(150,914.01)	(1.44)
Expenditures				
Personnel Expenses	1,762,644.79	1,468,893.76	293,751.03	20.00
Program Expenses	8,329,166.42	8,748,713.61	(419,547.19) 6	(4.80)
Professional Fees	67,973.45	96,889.81	(28,916.36)	(29.84)
Supplies	7,877.17	6,159.82	1,717.35	27.88
Telephone	14,792.80	16,019.86	(1,227.06)	(7.66)
Postage & Shipping	456.71	465.84	(9.13)	(1.96)
Occupancy	43,529.85	43,308.67	221.18	0.51
Maintenance & Repairs	32,871.96	5,115.47	27,756.49	542.60
Equipment Rental	773.91	254.37	519.54	204.25
Conferences, Conventions & Meetings	1,753.30	3,095.68	(1,342.38)	(43.36)
Printing & Publications	6,513.09	3,169.16	3,343.93	105.51
Dues & Subscriptions	6,966.32	4,363.90	2,602.42	59.64
Depreciation	3,634.75	2,742.56	892.19	32.53
Miscellaneous	34,110.28	62,519.14	(28,408.86)	(45.44)
Total Expenditures	10,313,064.80	10,461,711.65	(148,646.85)	(1.42)
Net Revenue Over Expenditures	12,122.99	14,390.15	(2,267.16)	(15.75)

Early Learning Coalition of Marion County, Inc.

Statement of Revenues and Expenditures - Detail

From 7/1/2025 Through 2/28/2026

	Current Period Actual	Prior Year Current Period Actual	Current Period Change	Current Year % Change
Operating Revenue				
Grant Revenue	<u>3,807,766.97</u>	<u>3,963,126.20</u>	<u>(155,359.23)</u>	<u>(3.92)</u>
Total Operating Revenue	<u>3,807,766.97</u>	<u>3,963,126.20</u>	<u>(155,359.23)</u>	<u>(3.92)</u>
Total Revenue	<u>3,807,766.97</u>	<u>3,963,126.20</u>	<u>(155,359.23)</u>	<u>(3.92)</u>
Expenditures				
Personnel Expenses	186,516.24	171,309.11	15,207.13	8.88
Program Expenses	3,583,815.28	3,856,509.20	(272,693.92)	(7.07)
Professional Fees	6,571.28	56,540.03	(49,968.75)	(88.38)
Supplies	845.00	316.91	528.09	166.64
Telephone	1,367.70	754.59	613.11	81.25
Postage & Shipping	18.46	27.71	(9.25)	(33.38)
Occupancy	3,027.25	1,979.29	1,047.96	52.95
Maintenance & Repairs	13,058.16	388.75	12,669.41	3,259.01
Equipment Rental	36.45	1.28	35.17	2,747.66
Conferences, Conventions & Meetings	0.00	83.49	(83.49)	(100.00)
Printing & Publications	527.71	126.35	401.36	317.66
Dues & Subscriptions	23.56	3,249.87	(3,226.31)	(99.28)
Depreciation	1,277.89	1,222.60	55.29	4.52
Miscellaneous	<u>3,555.41</u>	<u>12,648.05</u>	<u>(9,092.64)</u>	<u>(71.89)</u>
Total Expenditures	<u>3,800,640.39</u>	<u>4,105,157.23</u>	<u>(304,516.84)</u>	<u>(7.42)</u>
Net Revenue Over Expenditures	<u>7,126.58</u>	<u>(142,031.03)</u>	<u>149,157.61</u>	<u>(105.02)</u>

Early Learning Coalition of Marion County, Inc.

Normal Trial Balance - Board Report

From 7/1/2025 Through 2/28/2026

Account Code	Account Title	Debit Balance	Credit Balance
1000	Cash: Operating (0332)	210,052.28	
1010	Cash: Unrestricted (0340)	128,393.57	
1020	Cash: Building (0464)	30,292.08	
1050	Cash: PayPal	1,786.00	
1080	Cash: Community Foundation	125,349.75	
1091	Petty Cash: Vending Machine	60.74	
1092	Petty Cash: Outreach		10.00
1098	Credit Card (South State - VISA)		2,036.67
1200	A/R: FOEL	2,826,738.98	
1210	A/R: Other Grants	25,403.27	
1220	A/R: Overpayments	1,061.26	
1299	A/R: Clearing	23,432.49	
1400	Prepaid: Postage	1,765.12	
1403	Prepaid: Other	14,486.74	
1405	Prepaid: Travel Advance	1,645.28	
1500	Fixed Assets: Equipment	58,707.26	
1501	Fixed Assets: Furniture	5,300.00	
1502	Fixed Assets: Building	856,517.59	
1503	Fixed Assets: Land	116,960.14	
1600	Accumulated Depreciation: Equipment		58,707.10
1601	Accumulated Depreciation: Furniture		5,300.00
1602	Accumulated Depreciation: Building		442,723.87
2000	Accounts Payable		1,777,636.63
2099	A/P: Conversion	25,985.97	
2203	Payable: Accrued PLT		114,855.32
2206	Payable: Medicare	0.39	
2207	Payable: SUTA	35.68	
2210	Payable: Health Insurance		9,681.26
2211	Payable: Dental Insurance		1,266.49
2212	Payable: Vision Insurance		390.56
2220	Payable: ER - 403(b)		1,934.03
2221	Payable: EE - 403(b)		10,986.84
2222	Payable: EE - Roth IRA		580.00
2230	Payable: Life Insurance		433.02
2231	Payable: Short-term Disability		853.89
2232	Payable: Long-term Disability		50.37
2240	Payable: AFLAC		3,901.36
2245	Payable: Colonial Life		576.12
2250	Payable: United Way Deductions		10,933.40
2255	Payable: Wage Garnishment		1,600.49
2265	Payable: Workers Compensation	263.86	
2700	Payable: FOEL Advance		1,465,764.32
2701	2701: A/R: VPPRP VPK Provider Advance	26,720.76	
2710	Payable: Interest		1,694.26
2720	Payable: Fraud Collections		24,021.93
2900	Deferred Revenue		41,944.34
3000	Net Assets		416,190.20
4001	Grants: State & Federal		14,177,039.97
4010	Grants: Local Governments		73,527.37
4020	Grants: Other		13,561.64
4050	Gifts, Donations, and Pledges		18,721.41
4100	Revenue: Interest		2,235.86
4201	Revenue: Miscellaneous		262.00
4210	Revenue: Provider Trainings		390.00
4300	Revenue: Special Events		2,550.00

Early Learning Coalition of Marion County, Inc.

Normal Trial Balance - Board Report

From 7/1/2025 Through 2/28/2026

Account Code	Account Title	Debit Balance	Credit Balance
4901	Revenue: Vending		444.00
4905	Revenue: Facility Rental		2,166.70
4991	Realized Gain on Investments		2,165.48
4992	Unrealized Gain on Investments		6,424.83
4999	In-kind		7,625.15
5000	Salary: Directors (990 reportable)	93,729.71	
5001	Salary: Exempt (Other)	829,995.60	
5002	Salary: Hourly	594,858.80	
5005	Payroll Tax: Social Security	90,135.54	
5006	Payroll Tax: Medicare	21,079.68	
5007	Payroll Tax: SUTA	3,721.28	
5010	Insurance: Health	197,409.24	
5011	Insurance: Dental	9,056.00	
5020	Retirement: ER Contribution	65,235.20	
5030	Insurance: Life	3,423.03	
5031	Insurance: Short-term Disability	7,717.69	
5032	Insurance: Long-term Disability	7,566.61	
5100	Staff Development	1,948.30	
6000	Professional Services: Consultant	6,200.00	
6001	Professional Services: Accounting	8,425.00	
6002	Professional Services: Auditing	14,137.50	
6005	Professional Services: IT management	32,425.00	
6020	Professional Services: Temporary Employment	95.00	
6025	Professional Services: Printing & Reproductions	2,726.10	
6030	Professional Services: Repairs & Maintenance	3,917.32	
6035	Professional Services: Other	295.85	
6040	Prof Service: Payroll	11,932.38	
6500	Direct Services: Child Care	11,805,132.41	
6501	Direct Services - Prior Year	28,225.10	
7001	Utilities	16,177.53	
7005	Janitorial Services	21,648.00	
7006	Janitorial Supplies	2,673.16	
7007	Lawn Service	2,400.00	
7008	Security System	3,458.56	
7009	Pest Control	250.81	
7050	Postage, Freight, and Delivery	489.07	
7100	Equipment Lease and Maintenance	810.36	
7150	Office Supplies and Expenses	8,023.46	
7151	Printing: Copier	4,650.85	
7200	Communications: Land Line	13,222.59	
7201	Communications: Cellular	1,842.76	
7202	Communications: Internet	1,095.15	
7260	Insurance and Surety Bonds: General Liability	42,012.80	
7265	Insurance and Surety Bonds: Workers Compensation	2,896.62	
7275	Insurance and Surety Bonds: Other	8,501.80	
7302	Equipment: < \$5k	756.34	
7304	Furniture: < \$5k	151.97	
7405	Training Material	1,522.12	
7410	Consumer Education and Outreach Material	13,532.26	
7415	Grants to Providers	1,400.00	

Early Learning Coalition of Marion County, Inc.

Normal Trial Balance - Board Report

From 7/1/2025 Through 2/28/2026

Account Code	Account Title	Debit Balance	Credit Balance
7420	Scholarships and Other Education Opportunities	2,777.10	
7425	Wage Incentives	57,478.13	
7501	Travel: In-State	8,651.77	
7505	Travel: Out of State	2,029.62	
7510	Travel: In Service Area	1,766.13	
7600	Admin Fees (Comm Fdt)	1,141.74	
7601	Bank Fees	2,171.44	
7602	Merchant Service Fees	93.57	
7603	Interest Expense	1,561.28	
7605	Software-Licenses-Support	11,705.10	
7610	Web service, hosting, support, back-up services & Maintenanc	275.00	
7615	Other employee related expenditures	1,392.34	
7616	Backgroud Screening	704.00	
7617	Employee Drug Screening	330.00	
7620	Membership Dues	7,170.00	
7621	Subscriptions and Publications	228.38	
7625	Taxes, licenses and fees	2,335.84	
7901	Vending Machine Supplies	139.82	
8500	Childcare	5,975.00	
8530	Special Projects	775.62	
8535	Books	92,429.32	
8540	Parent Education-Incentives (allowable)	433.48	
8550	Food services (Unallowable)	5,798.09	
8551	Parent Incentive (Unallowable)	550.00	
9001	Depreciation	17,785.20	
9999	In-kind Expenditure	<u>7,625.15</u>	
Report Total		<u>18,701,186.88</u>	<u>18,701,186.88</u>
Report Difference		<u>0.00</u>	

ELC OF MARION COUNTY EXECUTIVE SUMMARY

Version 26.1.13.1

TARGETS AND RESTRICTIONS

SR Direct Services Min: 78%	7,735,655 + 43,721 <u>9,960,751</u>	78.1%
SR Admin Max: 5%	487,538 + <u>9,960,751</u>	4.895%
SR Admin/NonDirect/Quality Max: 22%	2,136,610 + 44,765 <u>9,960,751</u>	21.9%
SR Quality Min: 4%	874,286 + 44,765 <u>9,960,751</u>	9.2%
SR Match Max: \$153,687		61,041.21
Dollar-for-Dollar Match:		61,041.21
VPK Admin Max: 5%	157,417 <u>3,589,976</u>	4.385%
SR Plus Admin Max: 5%		0.4%

PROGRAM TOTALS

SR Total
 SR Admin
 SR Non-Direct
 SR Quality
 SR Direct Services*
 Quality Performance
 QPI Shortfall
 SR Match
 Special Needs
 Spec Needs Shortfall
 Gold Seal
 SR Plus
 VPK Total
 VPK Admin
 VPK DS
 VPK PA
 * includes SR Match, Specia

YTD MATCH SUMMARY

Cost Type	Cash in EFSM	Cash not in EFSM	Total Cash	Public Funds
Direct Service	43,720.69	.00	43,720.69	
Admin	.00	.00	0.00	
All Non Direct	.00	44,765.32	44,765.32	

Handouts

GOVERNANCE LETTER

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

We have audited the financial statements of Early Learning Coalition of Marion County, Inc. (the Coalition) for the year ended June 30, 2025, and have issued our report thereon dated March 26, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General* of the State of Florida, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Coalition are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Coalition during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the collectability of accounts receivable is based on both known and historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimation for the useful lives of assets is based on known and estimated useful lives and other industry standards.

The financial statement disclosures are neutral, consistent, and clear.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 26, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Coalition's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Coalition's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

This information is intended solely for the use of the Board of Directors and management of the Coalition and is not intended to be, and should not be, used by anyone other than these specified parties.

March 26, 2026
Ocala, Florida

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2025

Early Learning Coalition of Marion County, Inc.

Financial Statements and
Independent Auditor's Report

June 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT**

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

JUNE 30, 2025

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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, 2025, and the related statements of activities, 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, 2025, and the changes in its net assets and its cash flows for the year 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 audit. 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 for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the 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.

Report on 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.

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

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 26, 2026, 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 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 13, 2025. In our opinion, the summarized comparative information presented herein, as of and for the year ended June 30, 2024, is consistent in all material respects, with the audited financial statements from which it has been derived.

March 26, 2026
Ocala, Florida

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FINANCIAL STATEMENTS

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**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2025,
WITH COMPARATIVE TOTALS FOR JUNE 30, 2024
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA**

ASSETS

	<u>2025</u>	<u>2024</u>
Current Assets		
Cash and Cash Equivalents	\$ 578,870	\$ 2,280,093
Grants and Other Receivables	1,355,141	1,657,708
Prepaid Expenses	60,371	9,857
Total Current Assets	<u>1,994,382</u>	<u>3,947,658</u>
Property and Equipment, Net of Accumulated Depreciation	<u>107,454</u>	<u>117,875</u>
Property and Equipment With Donor Restrictions, Net of Accumulated Depreciation	<u>441,085</u>	<u>457,950</u>
Non-Current Assets		
Interest in Beneficial Trust	<u>113,560</u>	<u>103,045</u>
Total Assets	<u>2,656,481</u>	<u>4,626,528</u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable	1,355,199	3,724,152
Accrued Payroll and Related Liabilities	244,657	238,712
Deferred Revenue	41,944	63,861
Due to the Florida Department of Education, Division of Early Learning	24,022	24,022
Advance from Florida Department of Education, Division of Early Learning	400,000	-
Loan Payable	175,000	-
Total Current Liabilities	<u>2,240,822</u>	<u>4,050,747</u>
Net Assets		
Net Assets With Donor Restrictions:		
Grant Funded Property and Equipment	441,085	457,950
Net Assets Without Donor Restrictions:		
Property and Equipment, Net	107,454	117,875
Unrestricted	<u>(132,880)</u>	<u>(44)</u>
Total Net Assets	<u>415,659</u>	<u>575,781</u>
Total Liabilities and Net Assets	<u>\$ 2,656,481</u>	<u>\$ 4,626,528</u>

See accompanying notes.

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STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025,
WITH COMPARATIVE TOTALS FOR JUNE 30, 2024
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

	2025	2024
Revenues		
Florida Department of Education, Division of Early Learning:		
School Readiness Program	\$ 16,001,708	\$ 18,661,654
Voluntary Pre-Kindergarten Program	5,733,987	5,121,384
United Way of Marion County, Inc.:		
Incredible Years	17,333	-
Success By 6	-	15,899
VPK Expansion	-	6,779
Marion County BOCC:		
School Readiness Match Fund	146,361	190,610
Dolly Parton's Imagination Library	35,276	-
Other Grants and Program Revenues:		
Help Me Grow	148,957	170,916
SECO	25,000	-
Other Program Revenue and Contributions	90,726	41,444
Interest Income	2,719	2,610
Unrealized/Realized Gain (Loss) on Investments	8,969	7,219
In-Kind Donations	8,321	10,221
Total Revenues	22,219,357	24,228,736
Expenses		
Program Services:		
School Readiness Program	15,560,229	18,008,965
Voluntary Pre-Kindergarten Program	5,502,504	4,970,223
Incredible Years	69,815	30,006
Help Me Grow	142,452	166,070
Other Programs	112,646	279,403
Supporting Services:		
General and Administrative	991,833	764,432
(Total Expenses)	(22,379,479)	(24,219,099)
Increase (Decrease) in Total Net Assets	(160,122)	9,637
Net Assets, Beginning of Year	575,781	566,144
Net Assets, End of Year	\$ 415,659	\$ 575,781

See accompanying notes.

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**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025,
WITH SUMMARIZED COMPARATIVE TOTALS FOR JUNE 30, 2024
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA**

	Program Services					Support Services	Total 2025	Total 2024
	School Readiness Program	Voluntary Pre- Kindergarten Program	Help Me Grow	Incredible Years	Other Programs	General and Administrative		
Functional Expenses								
Salaries and Benefits	\$ 1,762,120	\$ -	\$ 91,107	\$ 40,854	\$ 482	\$ 764,171	\$ 2,658,734	\$ 2,506,707
Staff Development	5,102	-	2,320	642	-	10,440	18,504	16,065
Professional Services	116,814	-	6,379	1,625	1,987	110,327	237,132	398,208
Direct Services - Child Care	13,060,665	5,502,504	-	-	24,814	-	18,587,983	16,897,793
Occupancy	59,023	-	953	-	-	8,449	68,425	64,437
Postage, Freight, and Delivery	441	-	12	10	18	1,096	1,577	550
Equipment Lease and Maintenance	387	-	29	-	-	124	540	1,360
Supplies	7,047	-	415	28	3,227	2,008	12,725	14,055
Communications	23,215	-	1,601	-	-	1,733	26,549	37,533
Insurance	12,568	-	1,705	-	-	18,370	32,643	34,541
Small Furniture and Equipment	13,831	-	68	-	-	3,631	17,530	12,936
Quality Initiatives	442,955	-	34,871	5,352	70,564	166	553,908	4,081,756
Travel	20,527	-	1,356	2	158	6,348	28,391	29,191
Miscellaneous Expenses	35,534	-	1,636	-	-	29,795	66,965	57,653
Interest Expense	-	-	-	-	-	728	728	699
Other Program Expenses	-	-	-	21,302	3,075	7,162	31,539	11,307
Depreciation	-	-	-	-	-	27,285	27,285	44,087
In-Kind	-	-	-	-	8,321	-	8,321	10,221
Total Functional Expenses	<u>\$ 15,560,229</u>	<u>\$ 5,502,504</u>	<u>\$ 142,452</u>	<u>\$ 69,815</u>	<u>\$ 112,646</u>	<u>\$ 991,833</u>	<u>\$ 22,379,479</u>	<u>\$ 24,219,099</u>

See accompanying notes.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025,
WITH COMPARATIVE TOTALS FOR JUNE 30, 2024
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

	2024	2024
Cash Flows from Operating Activities		
Support and Revenue Collected:		
Contracts, Grants, Program Fees, and Contributions	\$ 22,497,287	\$ 24,188,154
Interest Income	2,719	370
Payments for Expenses:		
Vendors and Suppliers	(21,712,197)	(21,471,342)
Compensation and Related Expenses	(2,652,789)	(2,512,199)
Interest Paid	(728)	(699)
Net Cash Provided by (Used in) Operating Activities	(1,865,708)	204,284
Cash Flows from Investing Activities		
Purchase in Interest in Beneficial Trust	(10,515)	(8,780)
Net Cash Provided by (Used in) Investing Activities	(10,515)	(8,780)
Cash Flows from Financing Activities		
Proceeds from Line of Credit	175,000	-
Net Cash Provided by (Used In) Financing Activities	175,000	-
Net Increase (Decrease) in Cash and Cash Equivalents	(1,701,223)	195,504
Cash and Cash Equivalents, Beginning of Year	2,280,093	2,084,589
Cash and Cash Equivalents, End of Year	\$ 578,870	\$ 2,280,093
Reconciliation of Change in Net Assets to Net Cash		
 Provided by (Used in) Operating Activities		
Depreciation Expense	\$ 27,285	\$ 44,087
Reconciling Adjustments:		
Decrease (Increase) in Grants and Other Receivables	302,567	11,303
Decrease (Increase) in Prepaid Expenses	(50,514)	216,885
Increase (Decrease) in Due to Division of Early Learning	-	(134,450)
Increase (Decrease) in Advance from Division of Early Learning	400,000	-
Increase (Decrease) in Deferred Revenue	(21,917)	(51,515)
Increase (Decrease) in Accounts Payable and Accrued Expenses	(2,363,007)	108,337
Increase (Decrease) in Net Assets	(160,122)	9,637
Net Cash Provided by (Used in) Operating Activities	\$ (1,865,708)	\$ 204,284

Supplemental Schedule of Non-Cash Investing and Financing Activities

There are no non-cash investing and financing activities for the year ended June 30, 2025.

See accompanying notes.

**NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA**

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 childcare, 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 childcare 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 childcare 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 childcare 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 Education (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.
- **Incredible Years Partnership with United Way of Marion County, Inc.** — An evidence-based parent education program serving families with children ages three to five. The program focuses on equipping parents with strategies to reduce challenging behaviors and strengthen children's social, emotional, and communication skills. The partnership between the Coalition and United Way of Marion County, Inc. was established in July 2024.

NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

- **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.
- **Other Programs** — Support from other sources for current programs the Coalition operates.

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 reported 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 VPK 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. Salary and related costs are charged to the programs based on an allocation of time devoted to the programs. Indirect costs are charged based on the same time allocations as salary expense.

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.

NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

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. For the year ended June 30, 2025, the Coalition received an advance of \$400,000 from the Division of Early Learning to be used for the School Readiness Program.

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 and Other Receivables

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, 2024, 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.

NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

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.

The Coalition is no longer subject to U.S. federal and state income tax examinations by tax authorities for years before 2022. 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 26, 2026, the date the financial statements were available to be issued.

Note 2 - Cash and Cash Equivalents

At June 30, 2025, the carrying amount of cash on hand and on cash equivalents with banks was \$578,870 and the related bank balance was \$589,983. 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, 2025:

Building Improvements	\$	257,756
Office Furniture and Equipment		64,007
(Accumulated Depreciation)		<u>(214,309)</u>
Total Unrestricted Property and Equipment, Net	\$	<u><u>107,454</u></u>

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.

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NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA

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, 2025:

Land	\$	116,960
Building		414,640
Building Improvements		184,122
(Accumulated Depreciation)		<u>(274,637)</u>
Total With Donor Restrictions Property and Equipment, Net	\$	<u>441,085</u>

Depreciation expense for the year ended June 30, 2025, is \$27,285.

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 \$113,560 and \$103,045 at June 30, 2025 and 2024, 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 7.0%. As of June 30, 2025, there was a balance due of \$175,000.

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 periods ended June 30, 2025 and 2024, is \$114,855 and \$118,485, respectively, and is recorded as a current liability.

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 years ended June 30, 2025 and 2024, \$82,014 and \$89,036, respectively.

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**NOTES TO FINANCIAL STATEMENTS
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA**

Note 8 - 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, 2025	\$ 2,047,571
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	<u>\$ 2,047,571</u>

In addition, the Coalition has a \$125,000 available on the line of credit, for expenditures in the next year. See Note 5.

Note 9 - 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 10 - Related Parties

In accordance with Florida Statutes, 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 childcare provider, a Marion County Board Commissioner, a faith-based child care provider, and a family day care home provider.

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**ADDITIONAL ELEMENTS OF REPORT PREPARED IN
ACCORDANCE WITH *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***

**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, 2025, 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 26, 2026.

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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coalition’s financial statements are free from 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

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

**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***

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 26, 2026
Ocala, Florida

**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**

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, 2025. 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 and state projects for the year ended June 30, 2025.

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; 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 10.650, *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 and state project. Our audit does not provide a legal determination of the Coalition’s compliance with the compliance requirements referred to above.

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

**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 and state project 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.

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

**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 or state project 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 or state project 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 or state project 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 26, 2026
Ocala, Florida

DRAFT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA**

Grantor/Pass-Through/ Program Title	Assistance Listing Number/ CSFA Number	Contract Number	Program or Award Amount	Expenditures
Federal Awards				
U.S . Department of Health and Human Services				
Passed Through the Florida Department of Education, Division of Early Learning:				
Social Services Block Grant	93.667	EL325	\$ 6,190	\$ 6,190
Temporary Assistance for Needy Families:				
Temporary Assistance for Needy Families	93.558	EL325	1,131,270	1,131,270
Temporary Assistance for Needy Families	93.558	EL326	54,649	54,649
Total Child Care Development Fund Cluster				<u>1,185,919</u>
Child Care Development Fund Cluster:				
Child Care and Development Block Grant	93.575	EL325	7,671,281	7,671,281
Child Care and Development Block Grant	93.575	EL326	1,070,500	1,070,500
COVID-19 - Child Care and Development Block Grant	93.575	EL325	1,788,539	1,788,539
Child Care Mandatory and Matching				
Funds of the Child Care Development Fund	93.596	EL325	1,960,916	1,960,916
Funds of the Child Care Development Fund	93.596	EL326	19,420	19,420
Total Child Care Development Fund Cluster				<u>12,510,656</u>
Total U.S. Department of Health and Human Services				<u>13,702,765</u>
Total Federal Awards				<u>13,702,765</u>
State Financial Assistance				
Florida Department of Education				
Division of Early Learning				
Voluntary Pre-Kindergarten Program	48.108	EL325	5,733,987	5,733,987
Passed Through Help Me Grow Network:				
Help Me Grow Florida Network	48.111	N/A	148,957	148,957
Total Florida Department of Education				<u>5,882,944</u>
Total State Financial Assistance				<u>5,882,944</u>
Total Expenditures of Federal Awards and State Assistance				<u>\$ 19,585,709</u>

DRAFT

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal 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 the Uniform Guidance; Chapter 69I-5, *Rules of the Florida Department of Financial Services*; 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.

Note 2 - 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.

Note 3 - State Matching Funds for Federal Awards

The following funds were provided by the State of Florida as matching funds for the federal programs as follows:

<u>Name of Program</u>	<u>Assistance Listing Number</u>	<u>Amount</u>
Temporary Assistance for Needy Families	93.558	\$ 1,417,347
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	874,664

DRAFT

**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:

<u>Federal Program or Cluster</u>	<u>Assistance Listing No.</u>
Child Care Development Cluster	93.575/93.596
<u>State Project</u>	<u>CSFA No.</u>
Voluntary Pre-Kindergarten Education Program	48.108

Dollar Threshold Used to Distinguish Between Type A and Type B Programs – Federal Programs	\$ 750,000
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Dollar Threshold Used to Distinguish Between Type A and Type B Programs – State Programs	\$ 750,000
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Auditee qualified as a low-risk auditee pursuant to Uniform Guidance?	Yes
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DRAFT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE
EARLY LEARNING COALITION OF MARION COUNTY, INC.
OCALA, FLORIDA**

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 – Division of Early Learning (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, 2025: | Yes |
| 4. Audit Work Papers Documenting Verification of Reconciliation Available to DEL 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*.

DRAFT

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Action Items



Early Learning Coalition of Marion County

Action Sheet

FULL COALITION BOARD

March 26, 2026

SUBJECT: School Readiness Sliding Fee Scale & Parent Copayment Waiver

Fiscal Impact: N/A

PROPOSED ACTION

Approve of the revised School Readiness (SR) Sliding Fee Scale & Parent Copayment Waiver Policy and Procedure for Submission to the Division of Early Learning (DEL).

BACKGROUND INFORMATION

The Early Learning Coalition of Marion County (ELCMC) is required to implement an annual sliding fee scale based on the most current Federal Poverty Level (FPL) released by the Division of Early Learning (DEL).

Effective July 1, 2025, ELCMC implemented a percentage-based sliding fee scale that implemented a percentage-based sliding fee scale of 4% or 6% of household income, based on family size and unit of care with a 7% statutory maximum.

Effective October 1, 2025, Coalitions were to implement three sliding fee scales for the 2025-2026 fiscal year when assessing copayments for the School Readiness Program.

1. The “Standard” Dollar-based sliding fee scale for copayments per child for current families (defined as those in care as of June 30, 2025).
2. The FPL “percentage” (4% & 6%) fee scale for copayment per household for initial eligibility and redeterminations starting July 1 through September 30.
3. The SMI “percentage” (4% & 6%) fee scale for copayment per household for initial eligibility and redeterminations starting October 1 and thereafter.

DEL requires a case-by-case parent copayment waiver policy for at-risk families, families below FPL, or families experiencing qualifying hardship events. This ensures equitable access to School Readiness services and compliance with Florida Statutes s.1002.84(9), F.S. and Rule 6M-4.400, F.A.C.

On February 11, 2026, DEL notified the Coalition of required revisions to the current Sliding Fee Scale and Parent Copayment Waiver Policy and Procedure on file within the SR Coalition Plan. Updated documents must be uploaded to SharePoint by no later than March 11, 2026.



Early Learning Coalition of Marion County

Required Revisions Identified by DEL:

1. Clarification of the policy regarding waiving the copayment for at-risk families that do not have income documentation at the time of eligibility determination. (Policy has been rewritten accordingly).
2. Update to Section II D. of the Coalition plan to provide DEL with a functional URL demonstrating where families may access the current fee scale on the ELCMC website, in compliance with Rule 6M-4.400(11), F.A.C.
3. Revisions to the current Sliding Fee Scale Policy to fully align with Rule 6M-4.400. (Policy has been rewritten accordingly)

On March 11, 2026, DEL notified the Coalition of additional revisions needed to the current Sliding Fee Scale and Parent Copayment Policy and Procedure on file within the SR Coalition Plan. Updated documents must be uploaded to SharePoint by no later than April 13, 2026.

Required Revisions Identified by DEL:

1. First paragraph: In last sentence please add “or other date specified by DEL”
2. Second Paragraph: Remove second sentence as the sliding fee scale is not based on DEL’s released FPL.
3. URL: Please provide a working link to the fee waiver policy (not the fee scales) on the ELC website to the attached URL template.

Board approval is requested to approve the revised School Readiness Sliding Fee Scale & Parent April 13, 2026.

Supporting Documentation Included:

- “Draft” School Readiness Sliding Fee Scale & Parent Copayment Waiver Policy and Procedure (Revised March 17, 2026)

Supporting Documentation Available:

- Standard Dollar-based Sliding Fee Scale
- FPL Percentage (4% & 6%) fee scale
- SMI “percentage” (4% & 6%) fee scale
- Email dated February 11, 2026, from DEL requesting revisions.
- Current School Readiness Sliding Fee Scale Policy and Parent Copayment Waiver Policy and Form



School Readiness (SR) Sliding Fee Scale and Parent Copayment Waiver Policy and Procedure

Effective Date: TBD -Pending DEL Approval

Subject: Parent Fee Waiver

Background Information:

Effective July 1, 2025, the Early Learning Coalition of Marion County (ELCMC) shall implement a percentage-based Sliding Fee Scale assessing copayments 4% of eligible household income, or 6% of eligible household income based on family size and unit of care, and in no instance exceeding 7% statutory maximum. The sliding fee scales are to be implemented no later than July 1 of the fiscal year or other date specified by DEL.

ELCMC must include a hyperlink to the DEL issued fee scale and Coalition Fee Waiver policy posted on Coalition’s website. ~~The sliding fee scale is updated annually based on DEL’s released Federal Poverty Level (FPL).~~

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Policy: Pursuant to s.1002.84(9), F.S, a Coalition may, on a case-by-case basis waive the copayment for an at-risk child regardless of the family’s income. The referring case manager may record the waiver on the referral or provide other written documentation requesting the fee waiver. A child in a family whose income does not exceed the Federal Poverty Level (FPL) or whose family experiences a natural disaster or an event that limits the parent’s ability to pay (examples include incarceration, residential treatment, homelessness, an emergency situation, or participating in a parenting class, Early Head Start Program, or Head Start Program).

References: Rule 6M-4.400, s. 1002.84. F.S; Division of Early Learning School Readiness Plan Guide; Division of Early Learning SR Standard Eligibility Review Program Guide.

Procedure: If a referring agency requests a copay waiver for an “at-risk” family regardless of income, the request must be documented during the initial authorization for care and at each redetermination, on the childcare authorization form or in other written documentation. The family copayment will be \$0 initially and the family continues to have a \$0 copayment until redetermination.



If the referring agency does not request a fee waiver and the parent provides no income documentation the copayment will be set at the 85% State Median Income (SMI) initially to incentivize the family to provide income documentation with the additional enticement of lowering the copayment if the family income is lower than 85% SMI.

If a SR Parent requests a copay waiver, the request must also be documented during the initial authorization and at each redetermination for care.

In addition to the written request, the family must meet at least one of the following: Family income does not exceed the FPL; Family has experienced a natural disaster; or Parent has lost employment and is placed on a three-month period to reestablish purpose of care, limiting ability to pay.

The Client Services Counselor will complete the request to waive the parent copayment form for each written request. If siblings are included, a separate form must be completed for each child.

ELCMC may request additional documentation to justify a waiver for families who do not meet the definition of "at-risk". The waiver must be reviewed and approved by an ELCMC Supervisor before any copayment can be waived.

Upon approval of a copayment waiver, the Client Service Counselor will notify the parent/guardian or referring case manager. The notification will include: the assessed copayment prior to the waiver, the approved copayment amount after the waiver, the effective timeframe of the waiver.

The signed, completed request to waive parent copayment form shall be uploaded to the child's account in the documents tab. This ensures the waiver is properly documented, and accessible for ongoing case management and compliance review.

The sliding fee scale applies to families not meeting the at-risk waiver criteria, with copayments assessed at 4% or 6% based on household size and unit of care, and never exceeding 7%.



Action Sheet

FULL COALITION BOARD
March 26, 2026

SUBJECT: School Readiness Developmental Screening Procedure

Fiscal Impact: N/A

PROPOSED ACTION

Approve the revised Draft School Readiness Developmental Screening Procedure for submission to the Division of Early Learning (DEL).

BACKGROUND INFORMATION

The Early Learning Grant Agreement, Exhibit II, C.5.5, requires coalitions to establish an age-appropriate screening for children in the SR Program, aged 6 weeks to 60 months. The screening must assess each child's development and include an appropriate referral process for children with identified developmental concerns. Rule 6M-4.720, FAC, requires coalitions to implement processes for screening SR children and list requirements for developmental screenings.

On March 11, 2026, DEL notified the Coalition of additional required revisions to the current Child Screening procedure for children enrolled through the SR program and included within the SR Coalition Plan. Updated documents must be uploaded to SharePoint by no later than April 13, 2026.

On March 12, 2026, DEL sent an additional notification adding one additional line to the same procedure.

Required Revisions Identified by DEL (directly quoted from email request):

“II.E. Child Screening: DRAFT Developmental Screening 2.20.26

There are 3 bullet points to be addressed.

- **Inquiry page 5:** What happens when a child has only one concern? Is there a reason there are no listed intervention practices taken when there is only one concern? Please either amend to “one or more concerns” or the unique process for a child with one concern.
- **Decline referral page 5:** Amend bullet point 2 on page 5 to include that providers will be notified in writing the parent decision to receive a referral for the child. See rule excerpt below: **Rule text RM-4.720(5)(b)5.b.**

b. When providing a referral under sub-subparagraph (5)(b)5.a., each early learning coalition must offer to contact the appropriate referral agency. Either the coalition or the child care provider must document the parent's choice of “yes” or “no” indicating the choice regarding receipt of additional help, the name of the parent, the date, and the child's name.



Early Learning Coalition of Marion County

- **Decline intervention page 5:** Amend bullet point 3 on page 5 to include that the ELC will document and inform the provider all intervention and referrals declined by the parent. See rule excerpt below: **Rule test 6M-4.720(5)(c)**

(c) A coalition shall document intervention practices or referrals declined by a parent. The coalition shall inform the provider of intervention practices declined by a parent.”

- Additional line request: “**Provider non-compliance page 5:** Please amend the last sentence on the page to read "In the event that the SSIS system is down the coalition will coordinate with DEL for guidance."

Supporting Documentation Included:

- Draft School Readiness Developmental Screening Procedure updated March 18, 2026, including the tracked changes.

Supporting Documentation Available:

- Email dated March 11, 2026, from DEL requesting revisions.



School Readiness Developmental Screening Procedure

Effective Date: 2/15/2022

Updated/Reviewed: Previous SR Child Screening Procedure utilized until 2/15/2022, 7/06/2022, 9/20/2022 on-going throughout FY 2022-2023 as changes to the single statewide information system (SSIS) are developed; 4/21/2023; 07/07/2023, 02/27/2025, 2/20/26: [3/18/2026](#)

Subject: Developmental Screening of Children in the School Readiness Program

Background: The Early Learning Grant Agreement, Exhibit II, C.5.5, requires coalitions to establish an age-appropriate screening for children in the SR Program, aged 6 weeks to 60 months. The screening must assess each child's development and include an appropriate referral process for children with identified developmental concerns. Rule 6M-4.720, FAC, requires coalitions to implement processes for screening SR children and list requirements for developmental screenings. Each early learning coalition shall coordinate with parents or providers to complete initial and subsequent screenings for each child.

References: FS 1002.84(5), and s. 1002.85, F.S.; Rule 6M-4.720 (2), F.A.C, Provider Portal User Guide; Grant Agreement, Exhibit II, C.5.1-5 and 5.5.9

Screening Timeframes:

Children must receive an initial developmental screening within **45 calendar days of first enrollment** in the School Readiness Program or re-enrollment following termination or withdrawal. If a child re-enrolls within 12 months of initial enrollment, the coalition must verify that screening requirements remain current and ensure compliance within 45 calendar days of re-enrollment.

Subsequent screenings must be completed annually at the time of redetermination, in coordination with parents and providers.

Procedure:

The Early Learning Coalition of Marion County (ELCMC) collaborates with the contracted School Readiness child care providers (provider) and families/caregivers to conduct developmental screening for eligible children ages six weeks to 60 months with parental consent. The parent of a child enrolled in the School Readiness program may consent or decline to have his or her child screened within the SSIS.

During the enrollment process, parents/guardians who are found eligible for School Readiness services receive a funding notification and are instructed to log onto their

Family Portal account. Once completing the eligibility verification process, the parent/guardian completes the terms and conditions. At that time, they consent or decline the Ages and Stages Questionnaire Screening. Based on the parent's response, the following action occurs:

Parent/Guardian Declines Child Screening:

No additional action will be taken. Child will not show up on ASQ queue for provider to complete. Parent/guardian will have the opportunity to request the ASQ in the future at their discretion.

Parent/Guardian Consents to Child Screening During the Initial Enrollment:

1. Child is enrolled at chosen contracted provider and appears on SR Enrollment listing in SSIS.
2. The parent is required to complete initial and subsequent screening within the first five calendar days.
3. Provider receives email (written) notification from the Coalition with at least 45 calendar days' notice of required screenings for children enrolled in School Readiness program (whose parent/guardian did not complete the screening within first five calendar days).
4. On a weekly basis, child name appears on the Incomplete Queue for the provider in SSIS.
5. If the SSIS is not functional, ELCMC will send an electronic notice to the provider within 15 calendar days after the screening start date including pertinent information to allow the provider to identify the child needing to be screened and the due dates associated.
6. Provider completes screening timely; ELCMC processes ASQ results, follow-up and personalized supports as defined below.
7. In the event a provider does not complete the screening timely, Provider Non-Compliance process is initiated as defined below.

Subsequent Screening for Enrolled Children:

Follow Steps 1 through 6 as outlined in Parent/Guardian Consents to Child Screening During the Initial Enrollment.

ASQ Results, Follow-Up and Individualized Supports:

(NOTE: Individualized supports must be initiated within 30 calendar days for children showing concerning screening results)

Retrieving ASQ results: Log into SSIS; SR Program; Preschool Development; Developmental Screening; Coalition Review

Early Identification, Referral and Intervention Practices

ELCMC Staff will review the Preschool Developmental Screening Coalition Review Queue and take appropriate action based on the outcome of the screening as defined below:

Children Scoring in the Concern Range:

The parent/guardian and provider will receive an email notification from ELCMC of available results in SSIS no later than 15 calendar days after the screening due date with the listed information below.

1. How to view the screening results in the Family Portal
2. Age-appropriate activities derived from Brookes to support the child's on-going development.
3. Options for referral opportunities to community partners and agencies that can provide further assessment.
4. Parent Consent Form to allow ELCMC to refer the family for additional service.

Early Identification and Referral

- For screenings **with one or more concerns**, an interview via phone call will be conducted to confirm receipt of email and to document steps to address each area of concerns. Documentation of the communication with the parent will be saved in the ELCMC Parent Tracking Spreadsheet.
- If the parent submits the signed consent form, ELCMC staff will move forward by contacting the appropriate referral agency for the parent and documenting the outcome on the ELCMC Parent Tracking Spreadsheet.
- In the event that a parent declines the referral either by not responding to the request for a signed consent form, or by communicating that they decline the referral, ELCMC staff will document the date of the decline on the ELCMC Parent tracking sheet.
- The provider will receive notification indicating that the family has been given the option to accept referral for additional services as well as the consent or decline of the referral offer.

Child Action Plan (CAP)

- If a parent consents to intervention practices a CAP will be created.
- Concerns will be identified and documented on the CAP for each domain including goals, needs, and accommodations.
- Recommendations will be provided for specialized coaching, technical assistance/ program accommodation or parent/teacher education.
- Decision for further evaluations/referrals will be finalized during interview with the parent and or the provider.
- Parent will receive a referral confirmation notice electronically after the child/children have been referred for services.
- The initiation of intervention activities will be completed within 30 calendar days of the receipt of screening results for children showing concerns.

Children Scoring with No Concerns:

Results are available to the provider and the parent/guardian within the SSIS system. No further follow-up taken by ELCMC Staff.

Provider Non-Compliance with Screening Timelines:

In the event that a provider fails to complete the screening by the required date, a ten (10) calendar day notice of non-compliance will be emailed with a read receipt. For confidentiality purposes the names of the child/children are abbreviated. In the event that the SSIS system is down, a non-compliance notice will be waived for the amount of time the system is disabled.

If the provider does not respond within 10 calendar days, the information will be forwarded to the Compliance Department to address the non-compliance with the School Readiness Contract.

Should the provider fail to respond to this process, ELCMC Compliance Staff follow necessary steps outlined in the DEL-SR20 State of Florida Statewide School Readiness Provider Contract, including the following:

If COALITION concludes that PROVIDER has received a corrective action notice for the same violation two or more times or have had multiple corrective action plans within the contract year or if the corrective action plan is not completed within the prescribed timelines, PROVIDER shall be placed on probation for a period up to six (6) months. Probation may include one or more of the following conditions: training or staff development, monitoring or technical assistance by COALITION or submission of documentation related to the violation. COALITION must notify PROVIDER in writing of the terms and duration of the probation, including required timelines. The terms of the probation must correlate to the basis of the corrective action. If the PROVIDER has not satisfactorily completed the terms of its probation by the end of this CONTRACT, the PROVIDER will still be held accountable for the terms of the probation of the previous contract if the PROVIDER remains eligible to deliver the School Readiness Program and executes a new CONTRACT with the COALITION.

In the event the corrective action and probationary status are exhausted and additional attempts to support the provider are ineffective, the School Readiness contract may be terminated for cause with proper notice as outline in the DEL-SR20.

In the event that the SSIS system is down the coalition will coordinate with DEL for guidance.

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ASQ Screening Tracking:

ELCMC Staff utilizes the Developmental Screening Status Report to track the completion of ASQ's by provider. This report is pulled weekly as indicated in the screening process above. Additional columns are added to the report each week as needed:

1. 30 Day Notice Sent (date of email entered)
2. For Past Due Screenings – 10 Day Non-compliance Notice is sent (date of notice entered)
3. A copy of the 10 Day Notice is saved in the Document Library and the original sent to the provider.

4. The first attempt will be emailed and if necessary, a copy will be sent by certified mail to the provider.

Report is saved weekly. Spreadsheet is updated with the information added above. For the location of spread sheet: ELCMC\ELC-NAS – Documents\EC Programs\ASQ & Inclusion\25-26 Inclusion\Dev. Screening Reports.

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Early Learning Coalition of Marion County

Action Sheet

FULL COALITION BOARD March 26, 2026

SUBJECT: School Readiness Program Assessment Procedure

Fiscal Impact: N/A

PROPOSED ACTION

Approve the revised School Readiness Program Assessment (SRPA) procedure to ensure compliance with Rules 6M-4.740, FAC; the Grant Agreement, Exhibit II, C.5.3.1; and Division of Early Learning (DEL) Accountability Monitoring requirements.

BACKGROUND INFORMATION

All School Readiness providers serving children from birth through kindergarten entry are required to complete a School Readiness Program Assessment (SRPA) and meet the Contract Minimum Threshold to maintain eligibility for participation in the School Readiness Program.

During the DEL Accountability Monitoring Review, the Division of Early Learning (DEL) identified compliance deficiencies related to SRPA requirements. As a result, DEL required the Coalition to develop and submit a formalized process to ensure that providers receive program assessments within 30 calendar days; and providers designated as exempt from SRPAs are verified as eligible to maintain that exemption.

The Coalition completed the required corrective action and submitted the documentation to DEL within the prescribed timeframe.

On March 9, 2026, DEL notified the Coalition of required revisions to the School Readiness Program Assessment Procedure on file within the SR Coalition Plan. Updated documents must be uploaded to SharePoint no later than April 9, 2026.

Required revisions identified by DEL:

“II.F. Program Assessment: *DRAFT 26.01.22 School Readiness Program Assessment Procedure*

There are 3 bullet points to be addressed.

- **Second Assessment:** Per the SR plan Guide, please explain how providers are to request a second assessment (i.e. writing, phone call, etc.)
- **Cost:** Per the SR plan guide the ELC must provide a dollar amount that providers will be responsible for paying when they request a new assessment. See the SR policy guide screenshot

below.

4.	A coalition must describe the process for providers to request an additional program assessment and its cost.
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Early Learning Coalition of Marion County

- **Typo:** Please correct typo in section 11 on page 4. Rule citation should read as “6M-4.740, F.A.C.”

Supporting Documentation Included:

- **DRAFT 03-20-26 School Readiness Program Assessment Procedure**



School Readiness Program Assessment Procedure

Origin: All School Readiness providers serving children from birth to kindergarten entry must have a program assessment conducted and meet the Contract Minimum Threshold to be eligible to participate in the School Readiness Program.

Effective Date: July 1, 2025

Subject: Program Assessment Requirements for School Readiness Providers.

References: 6M-4.740 Program Assessment Requirements for the School Readiness Program, Form DEL SR 740, Program Assessment Requirements Handbook, Form DEL-SR 20 Statewide School Readiness Provider Contract; 1002.85, F.S.

Background:

Beginning with the 2019-20 School Readiness Contract year and subsequent years all School Readiness providers serving children from birth to kindergarten entry must have a program assessment conducted and meet the Contract Minimum Threshold to be eligible to participate in the School Readiness Program.

Procedure:

The following steps are followed by ELCMC and the child care provider in Marion County wishing to offer the School Readiness program:

1. Provider becomes contracted to offer School Readiness (SR) program.
2. EFS-Mod initiates Quality Performance System (QPS) Profile for provider.
 - a. QPS Profile is activated by ELCMC Staff by granting the provider a username and password. ELCMC staff adds provider to Compliance monitoring schedule and Teir One Compliance spreadsheet immediately.
3. ELCMC Program Assessment staff reviews school readiness enrollments to determine the following:

Created: 12/14/2018

Updated: 1/11/2019; 10/1/2022; 9/9/2025; 12/12/2025; 1/14/2026; [3/20/2026](#)

Approved Date: TBA

Located: X: Drive; Procedures Folder

Procedure Number TBA

- a. If provider has **MORE** than 20% SR enrollment or has ever been previously determined to be NON-EXEMPT, they are added to the Program Assessment Tracking Tool **and** ELCMC CLASS Observation Log.
 - b. If a NEW School Readiness contracted provider has **LESS** than 20% enrollment, they are added to the SRPA EXEMPT Status Tracking Tool.
4. Providers are required to review and update their staff roster in QPS monthly.
5. **A. NON-EXEMPT Providers: One month prior** to scheduled observation, provider is sent an email asking them to register their profile in QPS and to choose the three (3) blackout days in their two-week window.

Registration Process:

- Provider logs into the QPS system and completes/updates program information.
- ELCMC Program Assessment staff check data compared to EFS-Mod Provider Profile, if the information is accurate, ELCMC staff will approve then confirm that the provider's classroom information has migrated successfully into the DEL defined system (QPS).
- If corrections are needed Coalition staff will reject the registration. A comment will be entered documenting why the registration must be rejected. Coalition staff will reach out to the provider to give additional technical assistance on completing the registration.
- Providers that fail to enter their information into the QPS system will not have a program assessment conducted and will not be eligible to contract to offer SR services.

B. EXEMPT Providers (defined in Rule 6M-4.70(3): ELCMC Program Assessment staff complete the SRPA EXEMPT Status Tracking Tool within the first ten (10) business days of each month checking enrollments at all SR contracted providers with less than 20% SR enrollments. When a provider reaches the 20% or higher SR enrollment, the provider is then immediately sent an email asking them to register their profile in QPS within five (5) days of receiving the email and to choose the three (3) blackout days in their two-week window. ELCMC Observation team then schedules the observation (Step 5) and must complete this process within 30 days of the provider being removed from exempt status. **Once the provider becomes Non-Exempt, they can NEVER be placed back into exemption status.** This also pertains to providers who are exempt and opt-in to participate in program

Created: 12/14/2018

Updated: 1/11/2019; 10/1/2022; 9/9/2025; 12/12/2025; 1/14/2026; [3/20/2026](#)

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assessment as well as school-age only providers who begin serving children ages birth through five years of age.

6. Within the two-week window, the certified CLASS observer visits the site and completes the observation in the classroom. The observer will refer to the approved Form DEL-SR 740 Program Assessment Requirement Handbook (November 2022) for additional expectations for conducting the observations.
7. Upon conclusion of the observation, each observer will complete their notes and alert the ELCMC Program Assessment Manager for review/approval.
8. ELCMC Manager will review and approve or return notes for correction.
9. Upon approval, the assessor will enter all scores and notes into the DEL-defined system within 72 hours (excluding federally recognized holidays) of conducting the observation. The observation entered in the DEL-defined system should match the classroom listed. Once all classroom observations scores have been entered into the OEL defined system, the composite score is calculated between the range of one (1) and seven (7) in the WELS system. Composite score is generated and emailed to the provider within 14 calendar days.
10. If it is determined that the provider does not meet the Contract Minimum Threshold Score of 4.00 (rounding two decimals) then the ELCMC team will communicate with the provider and offer technical assistance to review the dimensions and notes for each classroom observed. The provider will then be given the opportunity to receive a second CLASS Observation as outlined in the Program Assessment Requirements Handbook (November 2022) at the provider's expense. [Providers may request a second assessment by sending an email to Quality@elc-marion.org.](mailto:Quality@elc-marion.org)
NOTE: Upon receiving a written request from the provider for a second CLASS Observation, ELCMC Finance Department is alerted and an invoice is sent to the provider for payment arrangement to be made. [The cost of the assessment is outlined in DEL-SR20, XI. Notification, 79. B. of \\$415.00.](#)
Second observations will follow the requirements listed in Rule 6M-4.740 F.A.C.

Created: 12/14/2018

Updated: 1/11/2019; 10/1/2022; 9/9/2025; 12/12/2025; 1/14/2026; [3/20/2026](#)

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11. In the event the provider does not meet the contract threshold score and/or opts not to purchase a second assessment, provider will enter into the quality improvement process. Quality Improvement Plans will include performance goals and timelines for completion following the requirements in Rule 6M-4.740, F.A.C. Failure to complete the performance goals and or meet the contract minimum threshold may result in the termination of the SR Contract and/or the inability of the provider to contract with ELCMC to provide SR services until the contract minimum threshold is met.
12. Providers achieving a CLASS score that qualifies them for a differential payment as defined in Rule, a contract amendment will occur and communication sent to the ELCMC Finance Department to initiate the differential payment.
13. This process is repeated annually to ensure current composite scores are used to determine contract eligibility for each child care provider in Marion County wishing to offer the School Readiness Program.

Quality Improvement Plans

Beginning with the 2022-23 School Readiness contract year, and subsequent years a School Readiness providers placed on a Quality Improvement Plan for 12 months and does not meet or exceed the Contract Minimum Threshold of a 4.00 (rounding to two decimals) composite program assessment score at the end of QIP will have their School Readiness contract terminated by the coalition unless the provider is considered essential to meet local child care capacity needs pursuant to Rule 6M-4.740, F.A.C.

A school readiness provider that scores below 4.00 but is determined to be essential to meet local childcare capacity needs will have the contract minimum threshold waived and will be placed on a Quality Improvement Plan.

One or more of the following conditions must be met in order to determine if a school readiness provider is essential to meet local childcare capacity needs:

- 1) Staff will review the provider's profile in EFS Mod to determine if the site serves infants. If the provider serves infants, then the provider will be determined essential.
- 2) Staff will review the provider's current school readiness enrollment to determine the number of families that are served.
Family Child Care Homes - If more than two families are impacted, then the provider will be determined essential.

Created: 12/14/2018

Updated: 1/11/2019; 10/1/2022; 9/9/2025; 12/12/2025; 1/14/2026; [3/20/2026](#)

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Licensed Child Care Centers - If more than ten families are impacted, then the provider will be determined essential.

Religious License Exempt Centers - If more than ten families are impacted, then the provider will be determined essential.

- 3) Staff will determine the number of additional school readiness providers in the same zip code. If there are less than three additional school readiness providers in that provider's zip code, then the provider will be determined essential.

The coalition shall terminate the contract and may revoke the provider's eligibility for up to five years within 45 calendar days of the program assessment (Section 1002.88(2)(a), F.S.); for a school readiness provider that scores below 4.00 and is determined not to be essential to meet local child care capacity needs. Written notice of termination will be sent to the provider from the coalition at least thirty (30) calendar days before the termination date. Written notification must include a reason and identify the contract revocation period.

The new Composite Program Assessment Score must meet the contract minimum threshold for the provider to be eligible for a School Readiness contract.

a. Only previously assessed classrooms are eligible for reassessments.

b. A single classroom will be reassessed if the teacher previously assessed is still actively teaching in the classroom being reassessed. If the previously assessed teacher is not active in the classroom and the new assigned teacher is hired after the previous assessment was completed, the single classroom will be reassessed. If the previously assessed teacher is not active in the classroom and the new assigned teacher was moved from a different classroom, every classroom will be reassessed for the new scores to replace the previous assessment scores.

Revocation of Eligibility

Providers placed on a Quality Improvement Plan in the 2019-20 contract year and subsequent years, shall not have a Quality Improvement Plan for more than two years within a five-year period. Providers that surpass this number will not be eligible to contract for the School Readiness Program for a period of up to five years as determined by the coalition.

Providers that have been determined to be essential to meeting child care capacity needs and have an active Quality Improvement Plan shall not have a Quality Improvement Plan for more than three consecutive years. Providers that surpass this number will not be eligible to contract for the School Readiness Program for a period of up to five years as determined by the coalition.

Created: 12/14/2018

Updated: 1/11/2019; 10/1/2022; 9/9/2025; 12/12/2025; 1/14/2026; [3/20/2026](#)

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Information Items

Board Volunteer Opportunities

Event: Dunnellon Boomtown Days

Description: Outdoor event providing tote bags to families, helping children select free books, registering children for Dolly Parton's Imagination Library

Day	Time	Name	Cell Phone
Saturday, April 11	12:30 – 5:30 p.m.		

Event: Belleview Founders Day

Description: Outdoor event providing tote bags to families, helping children select free books, registering children for Dolly Parton's Imagination Library

Day	Time	Name	Cell Phone
Saturday, May 2	9 a.m. - 12:30 p.m.		
	12:15 – 3:30 p.m.		