



Our Mission Statement

Equip every young child and family for success.

FULL COALITION BOARD MEETING PACKET May 28, 2026 – 8:30 a.m.

I. Call to Order

J. Beck

II. Roll Call

B. Montalvo

III. Ratification

- Budget Amendment R4 for FY 2025 – 2026
- 990 for FY 2024 – 2025

M. Easter
M. Easter

IV. Action

- Full Coalition Board Meeting Minutes:
 - March 26, 2026
- Financials through March 2026
- Board Meeting Frequency for FY 2026 – 2027
- Travel Authorization for FY 2026 – 2027
- Eligibility Policies & Procedures

L. Sims / J. Beck
Z. Hackley / M. Easter
L. Sims
L. Sims
L. Sims

V. CEO Updates

- Public Comment Procedure
- 3rd Quarter Community Impact Report

L. Sims
L. Sims
W. Williams

VI. Community Roundtable Updates

VII. Upcoming:

- Executive Committee Meeting – ELC of Marion County – Thursday, June 11, 2026 – 8:30 AM
- Full Coalition Board of Directors – ELC of Marion County – Thursday, June 25, 2026 – 8:30 AM

VIII. Public Comment

IX. Adjournment

* Initial motion completed through Executive Committee

** Initial motion completed through Governance Committee

Ratification Items



Ratification Sheet

FULL COALITION BOARD

May 28, 2026

SUBJECT: 2025 – 2026 ELCMC Proposed Budget Revision R4

Fiscal Impact: Total Revenue \$27,146

PROPOSED RATIFICATION

Ratify the 2025 – 2026 ELCMC Proposed Line-Item Budget Revision R4.

BACKGROUND INFORMATION

Revisions to the budget include changes from the Division of Early Learning Notice of Award.

Revenue:

- Quality Performance Differentials Reob/Deob: **\$27,146**
 - **Total Revenue: \$27,146**
-

Adjusted Expense Accounts based on Initial Revenue: \$27,146

1. **Direct Service: \$27,146**
 - Additional money allocated to QPI Differential.

On May 14, 2026, the Executive Committee approved the budget as stated above for immediate implementation.

Supporting Documentation Included:

- 2025 – 2026 ELCMC Budget R4

	Approved		Adjustment								Proposed	Notes
	R2 8/25/2025	R3 10/6/2025	100 - SR	110 - VPK	130 - HMG	410 - MCBOCC	500 - UW	SECO	Other	Adjustment	R4 5/6/2026	
	2025-26	2025-26								TTL	2025-26	
Revenues												
4001 Grants: State	\$ 23,628,949	\$ 23,648,522	\$ 27,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,146	\$ 23,675,668
100 FOEL: School Readiness	\$ 17,901,154	\$ 17,901,154	\$ 27,146								\$ 27,146	\$ 17,928,300
* Direct Service	\$ 12,705,001	\$ 12,705,001									\$ -	\$ 12,705,001
* Administration	\$ 854,163	\$ 854,163									\$ -	\$ 854,163
* Non-Direct	\$ 2,256,824	\$ 2,256,824									\$ -	\$ 2,256,824
* Quality	\$ 691,330	\$ 691,330									\$ -	\$ 691,330
* Gold Seal	\$ 611,066	\$ 611,066	\$ -								\$ -	\$ 611,066
* Special Needs	\$ 11,286	\$ 11,286	\$ -								\$ -	\$ 11,286
* Match	\$ 153,587	\$ 153,587									\$ -	\$ 153,587
* QPI Differentials	\$ 519,466	\$ 519,466	\$ 27,146								\$ 27,146	\$ 546,612
* SR Plus	\$ 98,431	\$ 98,431	\$ -								\$ -	\$ 98,431
* SR Waitlist	\$ -	\$ -	\$ -								\$ -	\$ -
110 FOEL: Voluntary Pre-kindergarten	\$ 5,605,888	\$ 5,605,888		\$ -							\$ -	\$ 5,605,888
* Direct Service	\$ 5,281,550	\$ 5,281,550									\$ -	\$ 5,281,550
* Administration	\$ 264,078	\$ 264,078									\$ -	\$ 264,078
* VPK Assessment	\$ 60,260	\$ 60,260									\$ -	\$ 60,260
130 CF: Help Me Grow	\$ 121,907	\$ 141,480			\$ -						\$ -	\$ 141,480
4010 Grants: Local Government	\$ 235,000	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,000
4020 Grants: Other	\$ 36,833	\$ 36,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,833
4050 Gifts, Donations, and Pledges	\$ 42,395	\$ 42,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,395
Multiple Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Multiple Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 23,943,177	\$ 23,962,750	\$ 27,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,146	\$ 23,989,896
Expenditures												
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer Provided Salaries and Benefits	\$ 3,141,407	\$ 3,072,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,072,681
Staff Development	\$ 7,220	\$ 7,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,220
Professional Services	\$ 151,735	\$ 175,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,735
Direct Services - Child Care	\$ 19,948,443	\$ 20,009,355	\$ 27,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,146	\$ 20,036,501
6500 Direct Services	\$ 14,471,269	\$ 14,532,181	\$ 27,146								\$ 27,146	\$ 14,559,327
100 * School Readiness - DS	\$ 12,859,947	\$ 12,920,859									\$ -	\$ 12,920,859
100 * Gold Seal	\$ 691,066	\$ 691,066									\$ -	\$ 691,066
100 * Special Needs	\$ 11,286	\$ 11,286									\$ -	\$ 11,286
100 * Match	\$ 153,587	\$ 153,587									\$ -	\$ 153,587
100 * QPI Differentials	\$ 661,874	\$ 661,874	\$ 27,146								\$ 27,146	\$ 689,020 Quality Performance Differentials Recob/Deob
100 * SR Plus	\$ 93,509	\$ 93,509									\$ -	\$ 93,509
110 * Voluntary Pre-kindergarten	\$ 5,327,174	\$ 5,327,174									\$ -	\$ 5,327,174
410 * Marion County (Match)	\$ 150,000	\$ 150,000									\$ -	\$ 150,000
Occupancy	\$ 80,163	\$ 80,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,163
Postage, Freight, and Delivery	\$ 2,180	\$ 2,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,180
Equipment Leases	\$ 5,240	\$ 5,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,240
Supplies	\$ 22,374	\$ 22,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,374
Communications	\$ 29,300	\$ 25,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,790
Insurance	\$ 55,396	\$ 55,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,202
Tangible Personal Property	\$ 10,300	\$ 10,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,300
Quality Initiatives	\$ 248,807	\$ 254,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,959
Travel	\$ 12,780	\$ 12,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,780
Other Expenses	\$ 60,400	\$ 61,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,338
Other Program Expenses	\$ 167,434	\$ 167,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,434
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,943,178	\$ 23,962,751	\$ 27,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,146	\$ 23,989,897
Total Revenue	\$ 23,943,177	\$ 23,962,750	\$ 27,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,146	\$ 23,989,896
Total Expenditures	\$ 23,943,178	\$ 23,962,751	\$ 27,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,146	\$ 23,989,897
Net Proceeds	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)



Ratification Sheet

FULL COALITION BOARD

May 28, 2026

SUBJECT: 2024 – 2025 ELCMC IRS Form 990

Fiscal Impact: N/A

PROPOSED RATIFICATION

Ratify the 2024 – 2025 IRS Form 990

BACKGROUND INFORMATION

The draft audited financial statements were presented to the Board of Directors at the March 26, 2026, meeting; however, completion of the IRS Form 990 was still pending at that time.

Coalition management received and reviewed the draft IRS Form 990 on May 12, 2026. The draft report was subsequently presented to the Executive Committee on May 14, 2026 for review and approval. The Executive Committee unanimously approved the IRS Form 990.

The Coalition filed the finalized IRS Form 990 with the Internal Revenue Service (IRS) on May 15, 2026.

Supporting Documentation Included:

- 2024 – 2025 IRS Form 990

DRAFT FOR REVIEW PURPOSES (5-12-26)

PURVIS GRAY

May 11, 2026

Early Learning Coalition of Marion
County, Inc.
2300 SW 17th Road
Ocala, FL 34471

Board Members

Enclosed are the original and one copy of the 2024 exempt organization return, as follows...

2024 Form 990

Please be sure to read the attached Tax Return Engagement Memorandum. We suggest that you examine these returns carefully to fully acquaint yourself with all the items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

The original return should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Very truly yours,

Purvis Gray & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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purvisgray.com

DRAFT FOR REVIEW PURPOSES (5-12-26)

PURVIS GRAY

TAX RETURN ENGAGEMENT MEMORANDUM

We appreciate the opportunity to serve you and prepare your tax return. This memorandum is to inform you of important matters related to that preparation and remind you of some important responsibilities placed on you as the taxpayer. **Please read this carefully before signing your return.**

Your tax return was prepared using information you provided. We have not audited or independently verified the data you furnished even though we may have asked for further clarification on some of the information, even if we issued an auditors' or accountants' report on your financial statements. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other information that form the basis of income and deductions. This includes documents we returned to you. Such documentation may be necessary to prove the accuracy and completeness of the return to a taxing authority.

Your returns are subject to review by taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you, billing you for such services at our standard hourly rates.

Generally, no deduction shall be allowed for any travel expense, business gifts, or for the use of "listed property," unless the taxpayer can substantiate the business use or purpose by adequate records or sufficient evidence. For a meal deduction, the records must document the amount, time, place and business purpose. The term "listed property" includes property subject to business and personal use, e.g., automobiles, boats, airplanes, portable telephones and home computers. Failure to comply with these requirements can result in the disallowance of the deductions and in the assessment of substantial penalties. Our understanding is that the information you provided is supported by records required.

Special documentation requirements apply when deducting certain charitable contributions. Examples of these requirements include (1) certain contributions of \$250 or more must be supported by a written acknowledgement from the charitable organization; (2) a deduction of \$500 or more of a motor vehicle, boat, or airplane requires an attached statement to your return; and (3) certain noncash contributions of \$5,000 or more may require a timely prepared "qualified appraisal" or the deduction will be disallowed. We have not attempted to verify your records regarding charitable contributions, even though we may have asked you for clarification or additional details while preparing the return.

The law provides for a number of penalties which may be assessed by the Internal Revenue Service or other tax authority. A complete list of those penalties is not included herein, but please be advised that a penalty may apply if (1) there is a late payment of tax; (2) there is a failure to timely file the return; or (3) there is a failure to make timely and adequate estimated tax payments. Also, a 20% penalty may be applied if there is (1) negligence or disregard of the rules and regulations; (2) a substantial valuation overstatement; (3) a substantial estate or gift valuation understatement or (4) there is a substantial underpayment of income tax. A substantial underpayment generally is one that exceeds the greater of 10% of the correct tax for the year or \$5,000 (\$10,000 in the case of a "C" corporation).

Starting January 1, 2024, a significant number of businesses will be required to comply with the Corporate Transparency Act ("CTA" or "the Act"). The CTA was enacted as part of the National Defense Act for Fiscal Year 2021. The CTA mandates that millions of entities report their beneficial ownership information (BOI) to the Financial Crimes Enforcement Network (FinCEN). Please be advised that Purvis,

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purvisgray.com

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Gray and Company does not provide this service. We shall have no liability resulting from your failure to comply with the CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

As taxpayer, you have the final responsibility for the tax return. You should carefully review any return before you sign and file such return. After you review your return, if you find that you did not provide us with all necessary information or there is a possibility that information provided may not be in accordance with the appropriate guidelines, please contact us immediately to discuss such matters before filing the tax return since revisions may be required.

Once again, thank you for the opportunity to be of service.

Purvis, Gray & Company, LLP

DRAFT FOR REVIEW PURPOSES (5-12-26)

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2025

Prepared For:

Early Learning Coalition of Marion
County, Inc.
2300 SW 17th Road
Ocala, FL 34471

Prepared By:

PURVIS, GRAY & COMPANY, LLP
2347 SE 17th St
Ocala, FL 34471

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2026

DRAFT FOR REVIEW PURPOSES (5-12-26)

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024Open to Public
InspectionA For the 2024 calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization EARLY LEARNING COALITION OF MARION COUNTY, INC.		D Employer identification number 59-3627759	
	Doing business as		E Telephone number 352-369-2315	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2300 SW 17TH ROAD		G Gross receipts \$ 22,214,682.	
	City or town, state or province, country, and ZIP or foreign postal code OCALA, FL 34471		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	F Name and address of principal officer: LATRISHA SIMS 2300 SW 17TH RD, OCALA, FL 34471		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	

J Website: **WWW.ELC-MARION.ORG**

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1999** **M** State of legal domicile: **FL**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE LEADERSHIP AND FOSTER PARTNERSHIPS TO OPTIMIZE A QUALITY EARLY LEARNING ENVIRONMENT FOR
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 21
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 21
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 48
	6 Total number of volunteers (estimate if necessary) 6 27
	7 a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 24,218,670. 22,199,262.
	9 Program service revenue (Part VIII, line 2g) 237. 6,953.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 3,879. 7,013.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 1,454.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 24,222,786. 22,214,682.
	Expenses
14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 2,506,707. 2,658,734.	
16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.	
b Total fundraising expenses (Part IX, column (D), line 25) 0.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 19,991,674. 19,720,745.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 24,219,099. 22,379,479.	
19 Revenue less expenses. Subtract line 18 from line 12 3,687. -164,797.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 4,626,528. 2,656,481.
	21 Total liabilities (Part X, line 26) 4,050,747. 2,240,822.
	22 Net assets or fund balances. Subtract line 21 from line 20 575,781. 415,659.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	LATRISHA SIMS, CEO Type or print name and title				
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	HELEN Y PAINTER, CPA		05/11/26		P00414072
Preparer Use Only	Firm's name	Firm's EIN		Phone no. (352) 732-3872	
	PURVIS, GRAY & COMPANY, LLP 2347 SE 17TH ST OCALA, FL 34471	59-0548468			

May the IRS discuss this return with the preparer shown above? See instructions Yes No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form **990** (2024)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

DRAFT FOR REVIEW PURPOSES (5-12-26)

EARLY LEARNING COALITION OF MARION COUNTY, INC.

Form 990 (2024)

59-3627759

Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

TO PROVIDE LEADERSHIP AND FOSTER PARTNERSHIPS TO OPTIMIZE A QUALITY EARLY LEARNING ENVIRONMENT FOR OUR CHILDREN THROUGH CHILD CARE, VOLUNTARY PRE-KINDERGARTEN AND PARENT EDUCATION.

2 Did the organization undertake any significant program services during the year which were not listed on the

prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 15,560,229. including grants of \$) (Revenue \$ 6,953.)

THE SCHOOL READINESS PROGRAM OFFERS FINANCIAL ASSISTANCE TO LOW-INCOME FAMILIES FOR EARLY CHILD EDUCATION AND CARE SO FAMILIES CAN BECOME FINANCIALLY SELF-SUFFICIENT AND THEIR YOUNG CHILDREN CAN BE SUCCESSFUL IN SCHOOL IN THE FUTURE. SERVING CHILDREN FROM BIRTH THROUGH THE AGE OF 12. SCHOOL READINESS PROGRAMS PROVIDE DEVELOPMENTAL SCREENINGS FOR CHILDREN AND REFERRALS TO HEALTH AND EDUCATIONAL SPECIALISTS. THE PROGRAM TAKES INTO ACCOUNT A CHILD'S PHYSICAL, SOCIAL, EMOTIONAL AND INTELLECTUAL DEVELOPMENT; INVOLVES PARENTS AS THEIR CHILD'S FIRST TEACHER; PREPARES CHILDREN TO BE READY FOR SCHOOL; AND GIVES PARENTS INFORMATION ABOUT CHILD DEVELOPMENT AND OTHER TOPICS OF INTEREST. THE EARLY LEARNING COALITION PROVIDES SERVICES IN THE SCHOOL READINESS PROGRAM TO AN AVERAGE OF 2,208 CHILDREN IN MARION COUNTY PER MONTH.

4b (Code:) (Expenses \$ 5,502,504. including grants of \$) (Revenue \$)

THE VOLUNTARY PREKINDERGARTEN EDUCATION PROGRAM -- PREPARES EARLY LEARNERS FOR SUCCESS IN KINDERGARTEN AND BEYOND. VPK HELPS BUILD A STRONG FOUNDATION FOR SCHOOL USING EDUCATIONAL MATERIAL CORRESPONDING TO VARIOUS STAGES IN A CHILD'S DEVELOPMENT. TO BE ELIGIBLE, CHILDREN MUST LIVE IN FLORIDA AND BE 4 YEARS OLD ON OR BEFORE SEPT. 1ST OF THE CURRENT SCHOOL YEAR. THE COALITION SERVED AN AVERAGE OF 1,462 CHILDREN PER MONTH.

4c (Code:) (Expenses \$ 142,453. including grants of \$) (Revenue \$)

HELP ME GROW (HMG) IS A UNIQUE, COMPREHENSIVE, AND INTEGRATED STATEWIDE SYSTEM DESIGNED TO ADDRESS THE NEED FOR EARLY IDENTIFICATION OF DEVELOPMENTAL AND/OR BEHAVIORAL CONCERNS, AND THEN TO LINK CHILDREN AND THEIR FAMILIES TO COMMUNITY-BASED DEVELOPMENTAL AND BEHAVIORAL SERVICES AND SUPPORTS. THE COALITION SERVED 214 CHILDREN IN 184 FAMILIES DURING THE FISCAL YEAR.

4d Other program services (Describe on Schedule O.)

(Expenses \$ 182,460. including grants of \$) (Revenue \$)

4e Total program service expenses 21,387,646.

Form 990 (2024)

DRAFT FOR REVIEW PURPOSES (5-12-26)

EARLY LEARNING COALITION OF MANTON

Form 990 (2024)

COUNTY, INC.

59-3627759

Page **3**

Part IV Checklist of Required Schedules

		Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	<input checked="" type="checkbox"/>	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4		<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5		<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9		<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10		<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	<input checked="" type="checkbox"/>	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b		<input checked="" type="checkbox"/>
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c		<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	<input checked="" type="checkbox"/>	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	<input checked="" type="checkbox"/>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	<input checked="" type="checkbox"/>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16		<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18		<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a		<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		<input checked="" type="checkbox"/>

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Part IV Checklist of Required Schedules (continued)

		Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X	
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	209	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	48	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		X
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	21		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	21		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a			X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.				
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c		X	
13 Did the organization have a written whistleblower policy?	13		X	
14 Did the organization have a written document retention and destruction policy?	14		X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	15a		X	
b Other officers or key employees of the organization	15b		X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.				
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
LATRISHA SIMS, CEO - 352-369-2315
2300 SW 17TH RD, OCALA, FL 34471

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CARRIE THEALL CEO	40.00			X			132,609.	0.	14,105.	
(2) SUSAN ROSE EXITING CFO	40.00			X			63,470.	0.	5,256.	
(3) SADIE HACKLEY FINANCE DIRECTOR	40.00			X			19,353.	0.	306.	
(4) KATHY ROBBINS EXITING BOARD MEMBER	0.01	X					0.	0.	0.	
(5) BRENDA FORD PAST VICE CHAIR	0.26	X		X			0.	0.	0.	
(6) RICHARD FORRESTER BOARD MEMBER	0.16	X					0.	0.	0.	
(7) JENNIFER CHATTERTON BOARD MEMBER	0.10	X					0.	0.	0.	
(8) JENNIFER BECK SECRETARY	0.21	X		X			0.	0.	0.	
(9) MARITZA ALEJANDRO BOARD MEMBER	0.14	X					0.	0.	0.	
(10) THOMAS LOBIANCO VICE CHAIR	0.29	X		X			0.	0.	0.	
(11) JENNIFER MCBRIDE BOARD MEMBER	0.20	X					0.	0.	0.	
(12) LOLA GONZALEZ BOARD MEMBER	0.17	X					0.	0.	0.	
(13) MARTY FUQUA EXITING BOARD MEMBER	0.01	X					0.	0.	0.	
(14) TODD PANZER CHAIR	0.24	X		X			0.	0.	0.	
(15) CECIL WILSON BOARD MEMBER	0.16	X					0.	0.	0.	
(16) ELIZABETH CHRYST EXITING BOARD MEMBER	0.01	X					0.	0.	0.	
(17) EVAN PITTS TREASURER	0.23	X		X			0.	0.	0.	

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) HEATHER GAMBLE BOARD MEMBER	0.16	X						0.	0.	0.
(19) MATTHEW MCCLAIN BOARD MEMBER	0.14	X						0.	0.	0.
(20) JORGE SEVILLA BOARD MEMBER	0.06	X						0.	0.	0.
(21) JENNIFER WINTON BOARD MEMBER	0.03	X						0.	0.	0.
(22) KIM LACOGNATA BOARD MEMBER	0.16	X						0.	0.	0.
(23) JESSICA SCHULTZ BOARD MEMBER	0.14	X						0.	0.	0.
(24) SHERRY DUNCAN EXITING BOARD MEMBER	0.13	X						0.	0.	0.
(25) ANDREW GOBERDHAN EXITING BOARD MEMBER	0.03	X						0.	0.	0.
(26) MATHEW GRABER EXITING BOARD MEMBER	0.04	X						0.	0.	0.
1b Subtotal								215,432.	0.	19,667.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								215,432.	0.	19,667.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MARION COUNTY SCHOOL BOARD 1014 SW 7TH ROAD, OCALA, FL 34474	CHILD CARE SVCS	1,738,136.
KIDS ACADEMY INC 2514 NE 12TH CT, OCALA, FL 34470	CHILD CARE SVCS	954,349.
KAPLAN EARLY LEARNING COMPANY PO BOX 609, LEWISVILLE, NC 27023	CHILD CARE SVCS	599,028.
LAKESHORE LEARNING MATERIALS PO BOX 840250, LOS ANGELES, CA 90084	LEARNING MATERIALS	559,807.
CHARLES J BECKER & BRO. INC 1500 MELROSE HWY, PENNSAUKEN, NJ 08110	LEARNING MATERIALS	523,536.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 60

SEE PART VII, SECTION A CONTINUATION SHEETS

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	22,079,019.			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	120,243.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 8,321.			
	h	Total. Add lines 1a-1f		22,199,262.			
	Program Service Revenue	2 a	PROVIDER TRAINING	Business Code			
			611600	6,953.	6,953.		
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		6,953.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,719.		2,719.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real			
				(ii) Personal			
	b	Less: rental expenses ...	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities			
				(ii) Other			
					4,294.		
	b	Less: cost or other basis and sales expenses	7b	0.			
	c	Gain or (loss)	7c	4,294.			
d	Net gain or (loss)		4,294.		4,294.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	VENDING	Business Code	900099	1,229.	1,229.	
	b	MISC REVENUE	900099	225.	225.		
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		1,454.			
12	Total revenue. See instructions		22,214,682.	6,953.	0.	8,467.	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	237,314.	82,470.	154,844.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,926,769.	1,425,208.	501,561.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	82,014.	62,711.	19,303.	
9 Other employee benefits	254,316.	203,177.	51,139.	
10 Payroll taxes	158,321.	120,997.	37,324.	
11 Fees for services (nonemployees):				
a Management				
b Legal	6,475.		6,475.	
c Accounting	51,400.	8,518.	42,882.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,076.		1,076.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	18,705,895.	18,654,972.	50,923.	
12 Advertising and promotion				
13 Office expenses	68,116.	50,281.	17,835.	
14 Information technology	94,833.	80,099.	14,734.	
15 Royalties				
16 Occupancy	78,577.	65,575.	13,002.	
17 Travel	28,391.	22,043.	6,348.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	18,504.	8,064.	10,440.	
20 Interest	728.		728.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	27,285.		27,285.	
23 Insurance	32,643.	14,273.	18,370.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>QUALITY INITIATIVES</u>	553,909.	553,743.	166.	
b <u>PARENT EDUCATION</u>	31,539.	24,377.	7,162.	
c <u>DUES</u>	9,847.	2,189.	7,658.	
d <u>IN-KIND</u>	8,321.	8,321.		
e All other expenses _____	3,206.	628.	2,578.	
25 Total functional expenses. Add lines 1 through 24e	22,379,479.	21,387,646.	991,833.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	61.	1	61.
	2 Savings and temporary cash investments	2,280,032.	2	578,809.
	3 Pledges and grants receivable, net	1,657,708.	3	1,355,141.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	9,857.	9	60,371.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,037,485.		
	b Less: accumulated depreciation	488,946.		
	11 Investments - publicly traded securities	575,825.	10c	548,539.
	12 Investments - other securities. See Part IV, line 11	103,045.	11	113,560.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,626,528.	15	2,656,481.	
Liabilities	17 Accounts payable and accrued expenses	3,986,886.	16	2,656,481.
	18 Grants payable		17	1,623,878.
	19 Deferred revenue	63,861.	18	
	20 Tax-exempt bond liabilities		19	41,944.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	175,000.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	24	400,000.
	26 Total liabilities. Add lines 17 through 25	4,050,747.	25	2,240,822.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	117,831.	26	2,240,822.
	28 Net assets with donor restrictions	457,950.	27	-25,426.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		28	441,085.
	30 Paid-in or capital surplus, or land, building, or equipment fund		29	
	31 Retained earnings, endowment, accumulated income, or other funds		30	
	32 Total net assets or fund balances	575,781.	31	415,659.
	33 Total liabilities and net assets/fund balances	4,626,528.	32	2,656,481.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	22,214,682.
2	Total expenses (must equal Part IX, column (A), line 25)	2	22,379,479.
3	Revenue less expenses. Subtract line 2 from line 1	3	-164,797.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	575,781.
5	Net unrealized gains (losses) on investments	5	4,675.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	415,659.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	X	

Form **990** (2024)

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EARLY LEARNING COALITION OF MARION
COUNTY, INC.

Schedule A (Form 990) 2024

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19245185.	21795396.	37381985.	24218670.	22199262.	124840498
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	19245185.	21795396.	37381985.	24218670.	22199262.	124840498
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						124840498

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	19245185.	21795396.	37381985.	24218670.	22199262.	124840498
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	16,639.	9,508.	7,874.	2,610.	2,719.	39,350.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,564.	368.	4,479.		1,453.	10,864.
11 Total support. Add lines 7 through 10						124890712
12 Gross receipts from related activities, etc. (see instructions)					12	12,140.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	99.96 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	99.95 %
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990) 2024

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Schedule A (Form 990) 2024

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

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EARLY LEARNING COALITION OF MARION

Schedule A (Form 990) 2024

COUNTY, INC.

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	<input type="checkbox"/>	<input type="checkbox"/>
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	<input type="checkbox"/>	<input type="checkbox"/>
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	<input type="checkbox"/>	<input type="checkbox"/>
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	<input type="checkbox"/>	<input type="checkbox"/>
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	<input type="checkbox"/>	<input type="checkbox"/>
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>	<input type="checkbox"/>	<input type="checkbox"/>
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>	<input type="checkbox"/>	<input type="checkbox"/>
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	<input type="checkbox"/>	<input type="checkbox"/>

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EARLY LEARNING COALITION OF MARION COUNTY, INC.

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b	
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b	

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COUNTY, INC.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

DRAFT FOR REVIEW PURPOSES (5-12-26)

EARLY LEARNING COALITION OF MARION
COUNTY, INC.

Schedule A (Form 990) 2024

59-3627759 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (describe in Part VI). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
Section E - Distribution Allocations (see instructions)			
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

DRAFT FOR REVIEW PURPOSES (5-12-26)

EARLY LEARNING COALITION OF MARION COUNTY, INC.

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

FUNDRAISING REVENUES

2020 AMOUNT: \$ 4,564.

MISC INCOME

2021 AMOUNT: \$ 368.

2022 AMOUNT: \$ 4,479.

2023 AMOUNT: \$ 0.

2024 AMOUNT: \$ 225.

VENDING

2024 AMOUNT: \$ 1,228.

DRAFT FOR REVIEW PURPOSES (5-12-26)

Schedule B (Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

EARLY LEARNING COALITION OF MARION
COUNTY, INC.

Employer identification number

59-3627759

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

DRAFT FOR REVIEW PURPOSES (5-12-26)

Name of organization EARLY LEARNING COALITION OF MARION COUNTY, INC.	Employer identification number 59-3627759
--------------------------------------------------------------------------------	----------------------------------------------

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FLORIDA'S OFFICE OF EARLY LEARNING 250 MARRIOTT DRIVE TALLAHASSEE, FL 32301	\$ 21,735,695.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

DRAFT FOR REVIEW PURPOSES (5-12-26)

Name of organization EARLY LEARNING COALITION OF MARION COUNTY, INC.	Employer identification number 59-3627759
--------------------------------------------------------------------------------	-----------------------------------------------------

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

DRAFT FOR REVIEW PURPOSES (5-12-26)

Name of organization EARLY LEARNING COALITION OF MARION COUNTY, INC.	Employer identification number 59-3627759
--------------------------------------------------------------------------------	-----------------------------------------------------

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

DRAFT FOR REVIEW PURPOSES (5-12-26)

SCHEDULE D (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization EARLY LEARNING COALITION OF MARION COUNTY, INC.

Employer identification number 59-3627759

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures for public service and financial gain.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

DRAFT FOR REVIEW PURPOSES (5-12-26)

EARLY LEARNING COALITION OF MARION

Schedule D (Form 990) (Rev. 12-2024) COUNTY, INC.

59-3627759 Page 3

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ADVANCE-FL DEPT OF EDUCATION, DIV OF EARLY LEARNING	400,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	400,000.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Schedule D (Form 990) (Rev. 12-2024)

DRAFT FOR REVIEW PURPOSES (5-12-26)

EARLY LEARNING COALITION OF MARION COUNTY, INC.

Schedule D (Form 990) (Rev. 12-2024)

COUNTY, INC.

59-3627759 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements		1	22,219,357.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains (losses) on investments	2a	4,675.	
b Donated services and use of facilities	2b		
c Recoveries of prior year grants	2c		
d Other (Describe in Part XIII.)	2d		
e Add lines 2a through 2d	2e	4,675.	
3 Subtract line 2e from line 1		3	22,214,682.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b	4c	0.	
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	22,214,682.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements		1	22,379,479.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a Donated services and use of facilities	2a		
b Prior year adjustments	2b		
c Other losses	2c		
d Other (Describe in Part XIII.)	2d		
e Add lines 2a through 2d	2e	0.	
3 Subtract line 2e from line 1		3	22,379,479.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b	4c	0.	
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	22,379,479.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

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.

DRAFT FOR REVIEW PURPOSES (5-12-26)

SCHEDULE L

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization EARLY LEARNING COALITION OF MARION COUNTY, INC.	Employer identification number 59-3627759
------------------------------------------------------------------------------------	-----------------------------------------------------

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						\$						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

DRAFT FOR REVIEW PURPOSES (5-12-26)

EARLY LEARNING COALITION OF MARION COUNTY, INC.

Schedule L (Form 990) (Rev. 12-2024) COUNTY, INC.

59-3627759 Page 2

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CECIL WILSON	CHILDCARE OWNER	44,615.	CHILDCARE S		X
(2) KIM LACOGNATA	EMPLOYEE	73,580.	CHILDCARE S		X
(3) DR. KIM SELLERS	EMPLOYEE	59,047.	CHILDCARE S		X
(4) JENIFER BECK	EMPLOYEE	1,914,446.	CHILDCARE S		X
(5) MARITZA ALEJANDRO	EMPLOYEE	197,464.	CHILDCARE S		X
(6) MATTHEW MCCLAIN	MCBCC	173,456.	FUNDING OF		X
(7) KATHY ROBBINS	EMPLOYEE	59,047.	CHILDCARD S		X
(8) ANDREW GOBERDHAN	OWNER	253,700.	CHALD CARE		X
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

PART IV, LINE 1

CECIL WILSON IS THE OWNER AND OPERATOR OF A FAMILY CHILDCARE CENTER, WHICH PROVIDES SERVICES TO THE COALITION.

PART IV, LINE 2

KIM LACOGNATA IS AN EMPLOYEE AT PRESCHOOL AT THE SPRINGS, WHICH PROVIDES SERVICES TO THE COALITION.

PART IV, LINE 3

DR. KIM SELLERS IS AN EMPLOYEE OF THE COLLEGE OF CENTRAL FLORIDA LEARNING LAB SCHOOL, WHICH PROVIDES SERVICES TO THE COALITION.

PART IV, LINE 4

JENNIFER BECK IS AN EMPLOYEE OF THE MARION COUNTY SCHOOL DISTRICT, WHICH PROVIDES SERVICES TO THE COALITION. THE SCHOOL DISTRICT ALSO PROVIDES FUNDS FOR THE YOUNG PARENT PROGRAM.

PART IV, LINE 5

MARITZA ALEJANDRO IS AN EMPLOYEE OF EPISCOPAL CHILDREN'S SERVICES WHICH PROVIDES SERVICES TO THE COALITION.

PART IV, LINE 6

MATTHEW MCCLAIN IS AN EMPLOYEE OF THE MARION COUNTY BOARD OF COUNTY COMMISSIONERS, WHICH PROVIDE MATCHING DOLLARS TO THE COALITION FOR ITS SCHOOL READINESS PROGRAM.

PART IV, LINE 7

KATHY ROBBINS IS AN EMPLOYEE OF THE COLLEGE OF CENTRAL FLORIDA, WHICH PROVIDES SERVICES TO THE COALITION.

PART IV, LINE 8

ANDREW GOBERDHAN IS THE OWNER AND OPERATOR OF ALL STARS LEARNING ACADEMY LLC,, WHICH PROVIDES SERVICES TO THE COALITION.

DRAFT FOR REVIEW PURPOSES (5-12-26)

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

(Rev. December 2024)

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization EARLY LEARNING COALITION OF MARION COUNTY, INC. Employer identification number 59-3627759

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: OUR CHILDREN THROUGH CHILD CARE, VOLUNTARY PRE-KINDERGARTEN AND PARENT EDUCATION.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES: INCREDIBLE YEARS IS A SERIES OF EVIDENCE-BASED, EARLY INTERVENTION CLASSES DESIGNED FOR PARENTS, TEACHERS, AND CHILDREN (AGES 0-12) TO REDUCE CHALLENGING BEHAVIORS AND PROMOTE SOCIAL EMOTIONAL LEARNING. EXPENSES \$ 69,815. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

OTHER SMALL PROGRAMS EXPENSES \$ 112,645. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B: FOR THE CURRENT YEAR, AS ALLOWED IN BY-LAWS, THE EXECUTIVE COMMITTEE ACTED AS THE BOARD AND REVIEWED AND APPROVED THE FORM 990 BEFORE IT WAS FILED. DURING YEARS THE EXECUTIVE COMMITTEE APPROVES THE FORM 990, THE BOARD RATIFIES THE FORM 990 DURING A MEETING HELD AFTER THE FORM 990 IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C: BOARD MEMBERS AND STAFF ARE REQUIRED TO COMPLETE A QUESTIONNAIRE ON AN ANNUAL BASIS AND DISCLOSE ANY KNOWN POTENTIAL CONFLICTS OF INTEREST. PRIOR TO MANAGEMENT, BOARD, OR COMMITTEE ACTION ON A CONTRACT OR TRANSACTION INVOLVING A CONFLICT OF INTEREST, A STAFF, DIRECTOR, OR COMMITTEE MEMBER HAVING A CONFLICT OF INTEREST AND WHO IS IN ATTENDANCE AT THE MEETING SHALL DISCLOSE ALL FACTS MATERIAL TO THE CONFLICT OF INTEREST AND ABSTAIN FROM VOTING. SUCH DISCLOSURE SHALL BE REFLECTED IN THE MINUTES OF THE MEETING.

FORM 990, PART VI, SECTION B, LINE 15: THE COMPENSATION FOR THE CHIEF EXECUTIVE OFFICER IS DETERMINED BY THE BOARD CHAIR UPON COMPLETION OF AN ANNUAL REVIEW. THE COMPENSATION FOR THE CHIEF FINANCIAL OFFICER IS DETERMINED BY THE CHIEF EXECUTIVE OFFICER UPON COMPLETION OF AN ANNUAL REVIEW.

FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES: CONSULTANT: PROGRAM SERVICE EXPENSES 9,008. MANAGEMENT AND GENERAL EXPENSES 15,305. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 24,313.

CONTRACTED CHILDRENS SERVICES: PROGRAM SERVICE EXPENSES 18,587,983. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 18,587,983.

OTHER:

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Action Items

Early Learning Coalition of Marion County Meeting Minutes

Meeting: Full Coalition Board Meeting

Date/Time: March 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, Heather Gamble, Jennifer McBride, Kim LaCognata, Christy Jergens

Present (Virtual): Thomas LoBianco, Brittney Morley, Jennifer Chatterton, Levonda Goodson, Richard Forrester, Cecil Wilson, Maritza Alejandro

Absent (Excused): Dr. Kim Sellers, Jennifer Beck, Lola Gonzalez, Telisha Page, Commissioner Matthew McClain

Absent (Un-Excused): Jennifer Winton, Jessica Schultz

Guest: Dr. Sarah James, Child Care Owner / School Board Representative; Heather Painter & Laurie Walker, Purvis Gray

Staff Present: LaTrisha Sims, Chief Executive Officer; 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; Michelle Eurbin, Family Services 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 8:35 AM.
Full Coalition Board Meeting Minutes	February 26, 2026, Full Coalition Board minutes were included in the packet for review and approval. No changes were recommended.	ACTION: Levonda Goodson moved to accept the minutes as presented. Christy Jergens second. Motioned passed unanimously.
Financial Audit	Heather Painter shared with the Board 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 all accounting principles and standards.	ACTION: Kim LaCognata moved to accept the draft financial audit as presented. Heather Gamble second. Motioned passed unanimously.
Financials through February 2026	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. • A/P aging report is being paid timely to DEL. • Total Assets are approximately \$3,921,212. • Professional expenses have decreased. 	ACTION: Chisty Jergens moved to accept the financials as presented. Jennifer McBride second. Motioned passed unanimously.

	<ul style="list-style-type: none"> • Revenue is down 300,000. • We are currently enrolling to increase the number of children served. 	
Sliding Fee Scale & Parent Copayment Waiver	LaTrisha Sims asked to approve the revised School Readiness (SR) Sliding Fee Scale and Parent Copayment Waiver Policy and Procedure for submission to the Division of Early Learning (DEL) by March 11, 2026.	ACTION: Brenda Ford moved to accept the Sliding Fee Scale and supporting documents as presented. Levonda Goodson second. C. Wilson abstained from voting due to conflict of interest. Form 8B in file. 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 April 13, 2026.	ACTION: Christy Jergens moved to accept the SR Developmental Screening Procedure as presented. Heather Gamble second. Wilson abstained from voting due to conflict of interest. Form 8B in file. Motioned passed unanimously.
School Readiness Program Assessment Procedure	Elizabeth Deola asked to 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.	ACTION: Kim LaCognata moved to accept the SR Developmental Screening Procedure as presented. Christy Jergens second. Wilson abstained from voting due to conflict of interest. Form 8B in file. Motioned passed unanimously.
CEO Update – March 2026	<p>LaTrisha shared the following Updates:</p> <p>1. Legislative Updates</p> <p>A brief update on early learning legislation from the 2026 session.</p> <p>“At the start of the legislative session, the Association of Early Learning Coalitions was monitoring 18 bills related to early learning. Ultimately, one primary bill passed—Senate Bill 1690.</p> <p>Key highlights of SB 1690:</p> <ul style="list-style-type: none"> • Strengthens child care licensing and screening requirements and updates terminology across statute, replacing ‘family day care home’ with ‘family child care home.’ Some previously exempt providers must now meet health, safety, and screening standards or lose their exemption. • Updates to the School Readiness program, affecting provider requirements, market rate policies, and coalition responsibilities. We are still waiting for detailed guidance from DEL, but these changes could affect local operations. • Clarifies insurance coverage for large family child care homes, which could impact costs and participation. 	ELCMC Information

- Establishes the **Florida Child Care Fund** to support early learning initiatives, integrate donor contributions, and require performance reporting.
- Removes certain annual parental notification requirements, such as influenza and vehicle safety information.
- Authorizes creation of a Center for Early Childhood Professional Recognition through the TEACH Scholarship Program, contingent on funding, to help align and strengthen workforce training statewide.

“HB 765 was a House bill that included similar provisions—licensing updates, regulatory changes, insurance protections, and funding structures. While HB 765 did not pass independently, its concepts were incorporated into SB 1690 and will take effect on July 1, 2026.”

2. Budget & Funding

“The Legislature did not pass a state budget during the regular session due to disagreements between the House and Senate on spending levels. They will need to return in a special session to finalize the budget before the July 1 deadline. Until that happens, funding for early learning programs—including School Readiness and VPK—is not yet set for the upcoming fiscal year.”

Key impacts:

- **Funding levels are still unknown** – we do not know if programs will see increases, decreases, or level funding.
- **Property taxes** do not directly fund early learning programs, but they are a major source of revenue for local governments and school districts. Significant changes could indirectly affect community resources and partnerships that support the families we serve.
- We were told last week there may be a special session to address these items. I will provide you with more information when we receive it.

3. VPK Recognition

“Elizabeth and I joined Jenn Beck on Tuesday evening to present the VPK Certificates and letters from DEL to the 20 schools recognized for receiving an ‘Excellent’ rating on the VPK Performance Metrics for the 2024–2025 school year. I would like to again thank you and the School District for giving us that opportunity.”

4. Community Support

The organization expressed sincere gratitude for the generous monetary donations and diaper contributions received from both local community members and supporters outside the area.

Earlier this week, a donor stopped by to deliver diapers after hearing about the organization on the radio. She shared that she had not previously known about the organization and asked about its services and ways to become more involved.

In the past week alone, more than 20 thank-you cards have been mailed, with many more still to be sent. Continued help in spreading awareness is greatly appreciated, as the need for diapers within the community remains significant.

5. School Readiness Waitlist

At the beginning of September last year, more than 500 children were on the waitlist for services. As of Monday, that number has been reduced to fewer than 100, representing significant progress.

With the waitlist now at a more manageable level, preparations are underway to begin advertising that School Readiness funding is available. Communication has also been sent to providers who attended this month's provider meeting, reminding them that families are still required to apply through the state-mandated waitlist system. This process is necessary to determine eligibility and to help manage and prioritize services appropriately.

It was also emphasized that, for the benefit of both long-serving and new Board members, the process for releasing funding to families is no longer as immediate as it may have been in the past. Currently, a structured process must be followed before eligibility can be determined and services approved.

6. VPK

VPK enrollment numbers continue to decline across the state. Last month, we met with the Superintendent to discuss this ongoing concern. In addition, I spoke at this month's Children's Alliance meeting about the need for community support in helping identify and connect families with available VPK programs.

For context, kindergarten enrollment in Ocala and throughout Marion County Public Schools averages

approximately 3,200 students each school year. However, only about 60% of eligible children are currently enrolled in VPK.

This means that more than 1,300 children in our community may begin kindergarten without prior classroom experience, creating a gap that can make the transition into school more difficult.

7. Operational Updates

- The Draft Grant Agreement for the 2026–2027 fiscal year has been released and is currently under review. The Board will be updated regarding any changes or revisions.

- The CEOs Bylaws Committee is scheduled to begin meeting next month. Approval from DEL is still pending.

- The next scheduled Board Meeting in April conflicts with meetings involving AELC and DEL. At the upcoming Executive Committee meeting, discussion will take place regarding the possibility of transitioning to an every other-month Board meeting schedule beginning in the new fiscal year, or sooner, if necessary, due to ongoing scheduling conflicts.

- Work has also begun on updating personnel policies and procedures. These will be presented to the Board for review and consideration as soon as possible in preparation for the 2026–2027 fiscal year.

- The organization is again applying for county funding for the SR Match and DPIL programs. The budget proposal submission deadline is March 31.

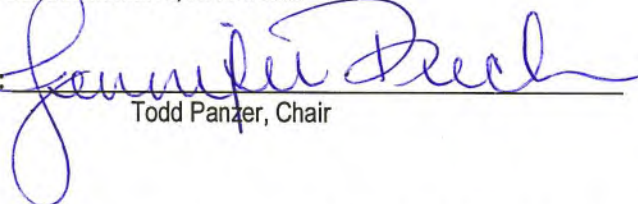
- On March 13, the office was closed so staff could attend professional development training at the Silver Springs Community Center. Training was provided by the Leadership Monarch Group, along with wellness activities facilitated by the Hospital District. Staff were also introduced to the “reset button” display currently shown at the entrance, which is intended to serve as a reminder for staff to pause, reset, and move forward positively throughout the workday.

Additional information about bill that passed:

1. Replaces references to “family day care home” with “family child care home” and revises related definitions and terminology throughout.
2. Eliminates the requirement that family child care homes and large family child care homes

	<p>provide parents annual information about influenza and the risk of leaving children in vehicles.</p> <ol style="list-style-type: none"> 3. Requires exempt child care facilities to meet screening, health, and safety standards or lose their exemption, and mandates a disclaimer that they are not licensed by the Department of Children and Families. 4. Updates residential property insurance provisions to exclude liability coverage for large family child care homes unless specifically included and prevents insurers from denying coverage solely based on large family child care home operations under specified conditions. 5. Establishes the Florida Child Care Fund, administered by a Department of Education direct-support organization, to address early learning needs, integrate donor contributions, and require annual performance reporting. 6. Authorizes the TEACH Scholarship Program administrator, upon funding, to create the Center for Early Childhood Professional Recognition to align and assess child care workforce training statewide. 7. Will be effective July 1, 2026. 	
Crippen & Co.	Brenda Ford commended LaTrisha for a job well done during the audit process. Her knowledge has not gone unnoticed.	Community Roundtable
Public Comment	Dr. Sarah James asked what efforts ELCMC is making to get children enrolled into VPK this summer. Asked to hand deliver a list of contracted VPK providers of proximity. "Parents don't know what they don't know and may need to be hand fed."	
Ocala's Finest Real Estate	Brittney Morley asked how we shared with the parents of contracted providers with School Readiness availability.	Community Roundtable
Health Start Administrator Designee	Christy Jergens asked, has the schools asked parents why they didn't enroll their children in VPK?	Community Roundtable
Adjournment	Meeting adjourned at 9:34 AM.	Todd Panzer motioned to adjourn the meeting. Christy Jergens motioned to adjourn.

Reported by: Beatriz Montalvo, HR Director

Approved by: 
 Todd Panzer, Chair

Date: 5/28/26

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

ELC of Marion County

Reporting on March 31, 2026 Financial Statements

Fiscal year 2025-2026:

Finance Notes:

Balance Sheet:

- All cash accounts have been reconciled as of March 31, 2026.
- Currently we are holding approximately \$1,200,000 in cash.
- Accounts receivable consists of approximately \$1,700,000. The majority of this balance is for the March 2026 invoice to DEL. See AR Aging Schedule
- We have approximately \$1,037,000 of fixed assets that have a net book value of approximately \$528,000.
- Accounts payable consists of approximately 1,600,000 and is current.
- Due to DEL is approximately 1,400,000
- Total Net Assets is approximately \$485,000.

Income Statement – All Funds

1. Salaries have increased year over year due to more staff and salary adjustments.
2. Program Expenses are down year over year due to lower enrollment.
3. Professional fees have decreased year over year.
 - Consulting Fees \$15,000 approx
 - Accounting Fees \$10,000 approx
 - Legal Fees \$6,000 approx
 - Other (Quality) makes up the bulk of the remaining
4. Maintenance and Repairs increased due to general liability insurance being classified under this category. All other insurance is classified under miscellaneous. We will work on reclassifying the grouping schedule for this income statement for future reporting. Note in the prior year general liability insurance was classified to miscellaneous expense.
5. SR Program expenses have decreased year over year. We have been pulling kids off the waitlist since late October. We are serving approximately 200 kids more in March than January.
6. VPK direct services have decreased due to serving less kids this year compared to last. Keep in mind, we serve all kids that are 4 years of age and want to attend regardless of funding.

Dashboard mandates:

Note: We are meeting all our SR and VPK mandates.

SR Admin = 3.71%

SR Direct Services = 79.2%

Quality = 8.8%

VPK Admin = 4.385%

Early Learning Coalition of Marion County, Inc.

Balance Sheet

As of 3/31/2026

(In Whole Numbers)

Current Year

Assets

Cash: Operating (0332)	959,615
Cash: Unrestricted (0340)	129,163
Cash: Building (0464)	30,294
Cash: PayPal	317
Cash: Community Foundation	125,350
Petty Cash: Vending Machine	61
Petty Cash: Outreach	(10)
A/R: FOEL	1,684,227
A/R: Other Grants	11,567
A/R: Overpayments	1,061
Due from Employee	(25)
A/R: Clearing	23,432
Prepaid: Postage	1,738
Prepaid: Other	15,721
Prepaid: Travel Advance	1,870
Other	<u>528,531</u>
Total Assets	<u><u>3,512,911</u></u>

Liabilities

Credit Card (South State - VISA)	7,399
Accounts Payable	1,492,921
A/P: Conversion	(25,986)
Payable: Accrued PLT	114,855
Payable: Medicare	(0)
Payable: SUTA	(36)
Payable: Health Insurance	(22,272)
Payable: Dental Insurance	284
Payable: Vision Insurance	1,832
Payable: ER - 403(b)	524
Payable: EE - 403(b)	11,500
Payable: EE - Roth IRA	1,010
Payable: Life Insurance	5
Payable: Short-term Disability	313
Payable: Long-term Disability	(499)
Payable: AFLAC	2,007
Payable: Colonial Life	(153)
Payable: United Way Deductions	10,933
Payable: Workers Compensation	(895)
Payable: FOEL Advance	1,404,714
2701: A/R: VPPRP VPK Provider Advance	(38,002)
Payable: Interest	1,751
Payable: Fraud Collections	24,022
Deferred Revenue	<u>41,944</u>
Total Liabilities	<u><u>3,028,172</u></u>

Net Assets 484,739

Total Liabilities and Net Assets 3,512,911

Early Learning Coalition of Marion County, Inc.

Aged Receivables by Invoice Date
 Aging Date - 3/31/2026
 From 7/1/2025 Through 3/31/2026

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	0.00	100.00
Total Aracelis, Martinez	Facepainting by: Aracelis Martinez				100.00	0.00	0.00	0.00	0.00	100.00
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)
Children's Forum		3/20/2026	25HMGFA-12R#7	HMG Dec/Jan 2026	22,258.36	0.00	22,258.36	0.00	0.00	0.00
Total Children's Forum	Children's Forum , Inc - HMG				22,258.36	0.00	22,258.36	0.00	0.00	0.00
FOEL	Florida's Office of Early Learning	4/16/2026	3260326R1	FOEL MARCH 2026 INVOICE	1,661,968.54	1,661,968.54	0.00	0.00	0.00	0.00
Total FOEL	Florida's Office of Early Learning				1,661,968.54	1,661,968.54	0.00	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

Early Learning Coalition of Marion County, Inc.

Aged Receivables by Invoice Date

Aging Date - 3/31/2026

From 7/1/2025 Through 3/31/2026

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
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
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	(0.03)	0.00	0.00	(0.03)	0.00	0.00
Total MCBOCC	Marion County Board of County Commissioners				2,309.83	0.00	0.00	(0.03)	0.00	2,309.86
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	0.00	1,699.82
SBMC		12/18/2025	YPP-1025	YPP Invoices	2,744.97	0.00	0.00	0.00	0.00	2,744.97
SBMC		12/18/2025	YPP-1125	YPP Invoices	1,780.37	0.00	0.00	0.00	0.00	1,780.37
SBMC		4/23/2026	YPP-0226	YPP-0226 FEB 2026	767.64	767.64	0.00	0.00	0.00	0.00
SBMC		4/23/2026	YPP-0326	YPP-0326 MAR 2026	522.41	522.41	0.00	0.00	0.00	0.00
Total SBMC	The School Board of Marion County, Florida				7,732.94	1,290.05	0.00	0.00	0.00	6,442.89

Early Learning Coalition of Marion County, Inc.

Aged Receivables by Invoice Date
 Aging Date - 3/31/2026
 From 7/1/2025 Through 3/31/2026

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
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	375.00	0.00	0.00	0.00	0.00	375.00
Total SmartPro... Inc	SmartProcure Inc				825.00	0.00	0.00	0.00	0.00	825.00
UWMC	United Way of Marion County, Inc.	3/1/2025	202603-UW	United Way Invoice - MAR 2026	(0.01)	0.00	0.00	0.00	0.00	(0.01)
UWMC		12/1/2025	202512-UW	United Way Invoice - DEC 2025	(0.02)	0.00	0.00	0.00	0.00	(0.02)
UWMC		1/1/2026	202601-UW	United Way Invoice - JAN 2026	(0.01)	0.00	0.00	0.00	(0.01)	0.00
UWMC		2/1/2026	202602-UW	United Way Invoice - FEB 2026	(0.01)	0.00	0.00	(0.01)	0.00	0.00
Total UWMC	United Way of Marion County, Inc.				(0.05)	0.00	0.00	(0.01)	(0.01)	(0.03)
Report Total					1,696,854.88	1,663,258.59	22,258.36	(0.04)	(0.01)	11,337.98

Early Learning Coalition of Marion County, Inc.

Aged Payables by Invoice Date - AP Aging Report

Aging Date - 3/31/2026

From 7/1/2025 Through 3/31/2026

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
	SR0326-472528160-...	3/31/2026	4/21/2026	13,312.13	0.00	0.00	0.00	0.00	13,312.13
Total Wiz Kids Learning Academy				15,092.93	0.00	0.00	0.00	0.00	15,092.93
Report Total				1,485,999.27	16,890.36	6,151.37	3,294.54	(19,414.24)	1,492,921.30

Early Learning Coalition of Marion County, Inc.

Statement of Revenues and Expenditures - Detail

From 7/1/2025 Through 3/31/2026

	<u>Current Period Actual</u>	<u>Prior Year Current Period Actual</u>	<u>Current Period Change</u>	
Operating Revenue				
Grant Revenue	16,023,984.20	16,435,307.30	(411,323.10)	
Contributions	30,306.41	34,492.00	(4,185.59)	
Program Revenue	1,386.00	2,768.40	(1,382.40)	
Investment Income	2,247.01	2,206.49	40.52	
Other Income	<u>2,166.70</u>	<u>0.00</u>	<u>2,166.70</u>	
Total Operating Revenue	<u>16,060,090.32</u>	<u>16,474,774.19</u>	<u>(414,683.87)</u>	
 Total Revenue	 <u>16,060,090.32</u>	 <u>16,474,774.19</u>	 <u>(414,683.87)</u>	
 Expenditures				
Personnel Expenses	2,135,069.10	1,810,660.03	324,409.07	1
Program Expenses	13,551,777.67	14,395,193.24	(843,415.57)	2
Professional Fees	78,750.89	163,488.75	(84,737.86)	3
Supplies	9,076.94	9,291.04	(214.10)	
Telephone	17,913.65	20,090.36	(2,176.71)	
Postage & Shipping	516.15	754.36	(238.21)	
Occupancy	49,644.66	51,175.07	(1,530.41)	
Maintenance & Repairs	53,550.12	9,611.87	43,938.25	4
Equipment Rental	810.36	270.12	540.24	
Conferences, Conventions & Meetings	4,115.45	11,475.72	(7,360.27)	
Printing & Publications	8,674.39	4,170.78	4,503.61	
Dues & Subscriptions	7,453.38	8,613.67	(1,160.29)	
Depreciation	20,008.35	20,429.37	(421.02)	
Miscellaneous	<u>62,770.58</u>	<u>86,323.17</u>	<u>(23,552.59)</u>	4
Total Expenditures	<u>16,000,131.69</u>	<u>16,591,547.55</u>	<u>(591,415.86)</u>	
 Net Revenue Over Expenditures	 <u>59,958.63</u>	 <u>(116,773.36)</u>	 <u>176,731.99</u>	

Early Learning Coalition of Marion County, Inc.

Statement of Revenues and Expenditures - Detail

From 7/1/2025 Through 3/31/2026

	<u>Current Period Actual</u>	<u>Prior Year Current Period Actual</u>	<u>Current Period Change</u>
Operating Revenue			
Grant Revenue	11,595,465.32	11,809,855.27	(214,389.95)
Total Operating Revenue	<u>11,595,465.32</u>	<u>11,809,855.27</u>	<u>(214,389.95)</u>
Total Revenue	<u>11,595,465.32</u>	<u>11,809,855.27</u>	<u>(214,389.95)</u>
Expenditures			
Personnel Expenses	1,946,179.82	1,655,891.60	290,288.22
Program Expenses	9,388,780.09	9,868,476.06	(479,695.97)
Professional Fees	71,789.92	105,986.42	(34,196.50)
Supplies	8,016.73	8,614.15	(597.42)
Telephone	16,443.40	18,061.38	(1,617.98)
Postage & Shipping	480.09	688.65	(208.56)
Occupancy	46,430.71	48,643.05	(2,212.34)
Maintenance & Repairs	40,179.54	9,223.12	30,956.42
Equipment Rental	773.91	254.37	519.54
Conferences, Conventions & Meetings	3,755.45	3,240.48	514.97
Printing & Publications	7,110.01	3,712.60	3,397.41
Dues & Subscriptions	6,966.32	4,363.90	2,602.42
Depreciation	4,057.24	3,403.42	653.82
Miscellaneous	42,552.49	64,470.29	(21,917.80)
Total Expenditures	<u>11,583,515.72</u>	<u>11,795,029.49</u>	<u>(211,513.77)</u>
Net Revenue Over Expenditures	<u>11,949.60</u>	<u>14,825.78</u>	<u>(2,876.18)</u>

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Early Learning Coalition of Marion County, Inc.

Statement of Revenues and Expenditures - Detail

From 7/1/2025 Through 3/31/2026

	<u>Current Period Actual</u>	<u>Prior Year Current Period Actual</u>	<u>Current Period Change</u>
Operating Revenue			
Grant Revenue	4,271,789.62	4,490,709.88	(218,920.26)
Total Operating Revenue	<u>4,271,789.62</u>	<u>4,490,709.88</u>	<u>(218,920.26)</u>
Total Revenue	<u>4,271,789.62</u>	<u>4,490,709.88</u>	<u>(218,920.26)</u>
Expenditures			
Personnel Expenses	205,215.49	174,872.33	30,343.16
Program Expenses	4,016,442.34	4,373,743.65	(357,301.31)
Professional Fees	6,686.08	56,540.03	(49,853.95)
Supplies	850.61	316.91	533.70
Telephone	1,470.25	754.59	715.66
Postage & Shipping	22.16	27.71	(5.55)
Occupancy	3,162.99	1,979.29	1,183.70
Maintenance & Repairs	13,370.58	388.75	12,981.83
Equipment Rental	36.45	1.28	35.17
Conferences, Conventions & Meetings	0.00	83.49	(83.49)
Printing & Publications	553.23	126.35	426.88
Dues & Subscriptions	23.56	3,249.87	(3,226.31)
Depreciation	1,469.48	1,222.60	246.88
Miscellaneous	4,095.59	12,702.96	(8,607.37)
Total Expenditures	<u>4,253,398.81</u>	<u>4,626,009.81</u>	<u>(372,611.00)</u>
Net Revenue Over Expenditures	<u>18,390.81</u>	<u>(135,299.93)</u>	<u>153,690.74</u>

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Early Learning Coalition of Marion County, Inc.

Normal Trial Balance - TB ZH

From 7/1/2025 Through 3/31/2026

Account Code	Account Title	Debit Balance	Credit Balance
1000	Cash: Operating (0332)	959,614.69	
1010	Cash: Unrestricted (0340)	129,162.60	
1020	Cash: Building (0464)	30,294.20	
1050	Cash: PayPal	316.54	
1080	Cash: Community Foundation	125,349.75	
1091	Petty Cash: Vending Machine	60.74	
1092	Petty Cash: Outreach		10.00
1095	Credit Card (VISA)	0.00	
1096	Credit Card (MasterCard)	0.00	
1097	Credit Card (Sam's Club)	0.00	
1098	Credit Card (South State - VISA)		7,399.31
1200	A/R: FOEL	1,684,226.90	
1210	A/R: Other Grants	11,566.72	
1220	A/R: Overpayments	1,061.26	
1290	Due from Employee		24.92
1299	A/R: Clearing	23,432.49	
1400	Prepaid: Postage	1,738.04	
1401	Prepaid: Insurance	0.00	
1403	Prepaid: Other	15,720.79	
1405	Prepaid: Travel Advance	1,870.28	
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		444,947.02
2000	Accounts Payable		1,492,921.30
2099	A/P: Conversion	25,985.97	
2100	Notes Payable: LOC	0.00	
2105	Notes Payable: HVAC	0.00	
2200	Payable: Salary	0.00	
2203	Payable: Accrued PLT		114,855.32
2205	Payable: Social Security	0.00	
2206	Payable: Medicare	0.39	
2207	Payable: SUTA	35.68	
2208	Payable: Federal Withholding	0.00	
2210	Payable: Health Insurance	22,271.53	
2211	Payable: Dental Insurance		283.98
2212	Payable: Vision Insurance		1,832.14
2213	Payable: HSA	0.00	
2220	Payable: ER - 403(b)		524.19
2221	Payable: EE - 403(b)		11,499.52
2222	Payable: EE - Roth IRA		1,010.00
2230	Payable: Life Insurance		4.79
2231	Payable: Short-term Disability		313.26
2232	Payable: Long-term Disability	499.26	
2240	Payable: AFLAC		2,006.88
2245	Payable: Colonial Life	153.04	
2250	Payable: United Way Deductions		10,933.40
2255	Payable: Wage Garnishment	0.00	
2265	Payable: Workers Compensation	895.36	
2700	Payable: FOEL Advance		1,404,714.32
2701	2701: A/R: VPPRP VPK Provider Advance	38,002.40	
2710	Payable: Interest		1,750.76

Early Learning Coalition of Marion County, Inc.

Normal Trial Balance - TB ZH

From 7/1/2025 Through 3/31/2026

Account Code	Account Title	Debit Balance	Credit Balance
2720	Payable: Fraud Collections		24,021.93
2900	Deferred Revenue		41,944.34
3000	Net Assets		416,190.20
4001	Grants: State & Federal		15,933,598.51
4010	Grants: Local Governments		76,824.05
4020	Grants: Other		13,561.64
4050	Gifts, Donations, and Pledges		18,984.41
4100	Revenue: Interest		2,247.01
4201	Revenue: Miscellaneous		262.00
4210	Revenue: Provider Trainings		680.00
4300	Revenue: Special Events		2,852.53
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		8,469.47
5000	Salary: Directors (990 reportable)	103,345.09	
5001	Salary: Exempt (Other)	920,578.39	
5002	Salary: Hourly	662,210.46	
5005	Payroll Tax: Social Security	100,272.03	
5006	Payroll Tax: Medicare	23,450.28	
5007	Payroll Tax: SUTA	3,748.57	
5010	Insurance: Health	214,868.62	
5011	Insurance: Dental	10,131.40	
5020	Retirement: ER Contribution	75,392.32	
5030	Insurance: Life	3,830.61	
5031	Insurance: Short-term Disability	8,644.65	
5032	Insurance: Long-term Disability	8,596.68	
5100	Staff Development	4,115.45	
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	35,225.00	
6020	Professional Services: Temporary Employment	95.00	
6025	Professional Services: Printing & Reproductions	3,401.10	
6030	Professional Services: Repairs & Maintenance	11,537.32	
6035	Professional Services: Other	295.85	
6040	Prof Service: Payroll	13,338.54	
6500	Direct Services: Child Care	13,303,033.65	
6501	Direct Services - Prior Year	28,225.10	
7001	Utilities	18,312.27	
7005	Janitorial Services	21,648.00	
7006	Janitorial Supplies	2,842.70	
7007	Lawn Service	2,700.00	
7008	Security System	3,890.88	
7009	Pest Control	250.81	
7050	Postage, Freight, and Delivery	516.15	
7100	Equipment Lease and Maintenance	810.36	
7150	Office Supplies and Expenses	8,168.63	
7151	Printing: Copier	5,273.29	
7200	Communications: Land Line	14,606.64	
7201	Communications: Cellular	2,073.72	
7202	Communications: Internet	1,233.29	

Early Learning Coalition of Marion County, Inc.

Normal Trial Balance - TB ZH

From 7/1/2025 Through 3/31/2026

Account Code	Account Title	Debit Balance	Credit Balance
7260	Insurance and Surety Bonds: General Liability	42,012.80	
7265	Insurance and Surety Bonds: Workers Compensation	3,221.12	
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	26,565.85	
7415	Grants to Providers	1,400.00	
7420	Scholarships and Other Education Opportunities	14,496.39	
7425	Wage Incentives	57,478.13	
7501	Travel: In-State	9,067.19	
7505	Travel: Out of State	2,029.62	
7510	Travel: In Service Area	3,746.10	
7600	Admin Fees (Comm Fdt)	1,141.74	
7601	Bank Fees	2,547.58	
7602	Merchant Service Fees	123.90	
7603	Interest Expense	1,561.28	
7605	Software-Licenses-Support	18,000.45	
7610	Web service, hosting, support, back-up services & Maintenanc	275.00	
7615	Other employee related expenditures	1,370.95	
7616	Backgroud Screening	704.00	
7617	Employee Drug Screening	330.00	
7620	Membership Dues	7,225.00	
7621	Subscriptions and Publications	228.38	
7625	Taxes, licenses and fees	2,392.96	
7900	Development Expense	0.00	
7901	Vending Machine Supplies	321.42	
8500	Childcare	6,850.00	
8530	Special Projects	775.62	
8535	Books	104,649.24	
8540	Parent Education-Incentives (allowable)	433.48	
8550	Food services (Unallowable)	5,798.09	
8551	Parent Incentive (Unallowable)	550.00	
9001	Depreciation	20,008.35	
9999	In-kind Expenditure	8,469.47	
Report Total		20,109,875.31	20,109,875.31
Report Difference			0.00

ELC OF MARION COUNTY EXECUTIVE SUMMARY

Version: 26.4.1.1

TARGETS AND RESTRICTIONS

SR Direct Services Min: 78%	8,782,998 + 43,721 <u>11,150,846</u>	79.2%
SR Admin Max: 5%	413,942 + <u>11,150,846</u>	3.712%
SR Admin/NonDirect/Quality Max: 22%	2,223,061 + 44,765 <u>11,150,846</u>	20.3%
SR Quality Min: 4%	936,552 + 44,765 <u>11,150,846</u>	8.8%
SR Match Max: \$153,687		70,823.66
Dollar-for-Dollar Match:		70,823.66
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, Gold Seal

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	



Action Sheet

FULL COALITION BOARD

May 28, 2026

SUBJECT: Board Meeting Frequency for FY 2026 – 2027

Fiscal Impact: N/A

PROPOSED ACTION

Approve amending the frequency of ELCMC Board of Directors meetings for Fiscal Year 2026-27 from monthly to every other month, based on operational needs, scheduling considerations, and Board engagement expectations.

BACKGROUND INFORMATION

In June 2025, Executive Leadership proposed returning to a monthly meeting schedule to provide additional opportunities for Board engagement and participation.

Since that time, consideration has been given to the scheduling demands associated with the CEO's required participation in statewide and regional meetings. These include Department of Early Learning Executive Director (DEL-ED) meetings (typically three to four times annually, in both virtual and in-person formats) and Association of Early Learning Coalitions (AELC) Board meetings (approximately seven to eight times annually).

It is the expectation of the CEO to attend and actively participate in all scheduled Board meetings, committee meetings, annual meetings, and strategic planning efforts. Engagement includes thoughtful preparation, informed contributions, and a demonstrated commitment to fulfilling governance responsibilities.

Given these commitments, an every-other-month Board meeting schedule helps ensure the CEO can consistently meet these expectations while maintaining required participation in external meetings.

On May 14, 2026, The Executive Committee approved as stated above.

Supporting Documentation Included:

- FY26-27 Notice of Meetings

Supporting Documentation Available:

- 2026 – 2027 AELC Calendar (for reference to statewide/regional meeting dates)

Notice of Meetings

Fiscal Year 2026 – 2027

**The Early Learning Coalition of Marion County will
meet as shown below:**

Executive Committee 8:30 AM, Thursday	Full Board of Directors 8:30 AM, Thursday	Programs Committee 10:00 AM, Thursday (Directly following Board Meeting)	Help Me Grow Leadership Team 11:00 AM, Thursday
07-09-26			
08-13-26	08-27-26	08-27-26	08-20-26
09-10-26			
10-08-26	10-22-26		
11-12-26			
	12-10-26	12-10-26	12-17-26
01-14-27			
02-11-27	02-25-27		
03-11-27			
04-08-27	04-22-27	04-22-27	04-15-27
05-13-27			
06-10-27	06-24-27		

ALL meetings will be held at Early Learning Coalition of Marion County, 2300 SW 17th Road, Ocala, FL 34471 or via teleconference.

PURPOSE: Coalition Business

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in these meetings should contact Beatriz Montalvo at (352) 369-2315 or 1-800-955-8770 (Voice) Florida Relay Service at least 48 hours proper to the meeting.

The procedure will be posted on our website, and an online submission form will be made available.

If a person decides to appeal any decision made by any of the Committees or Board noticed above with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Notice has been made of these meetings to cover the Government in the Sunshine Law through publication and distributions of same.



Action Sheet

FULL COALITION BOARD

May 28, 2026

SUBJECT: Travel Authorization for Chief Executive Officer and Full Board of Directors

Fiscal Impact: N/A

PROPOSED ACTION

Approve all necessary and appropriate travel expenses within the State of Florida for the Chief Executive Officer and Full Board of Directors to conduct business on behalf of the Coalition, as well as representing the Coalition at events, meetings, and conferences held throughout the fiscal year.

Authorization includes travel to attend Department of Education Division of Early Learning technical assistance trainings and in compliance with State statutes, various committee meetings, and Association meetings through June 30, 2027.

The Coalition Chief Executive Officer is authorized to approve in advance all travel requests for staff of the Coalition and Full Board of Directors.

BACKGROUND INFORMATION

In April 2004, Florida Partnership for School Readiness provided the Coalition staff with a copy of the Reference Guide for State Expenditures issued by the Department of Financial Services (DFS) through the Division of Accounting and Auditing. Effective January 1, 2005, the AWI/Office of Early Learning adopted all policies and rules of the Florida Partnership for School Readiness. The Office of Early Learning Grant Manager has advised the Coalition staff and Board members that they must comply with this Reference Guide regarding the requirements applicable to various categories of expenditures.

Pursuant to the 2020 version of the Reference Guide, section entitled TRAVEL FORMS states, “Section 112.061(11), F.S., requires DFS to provide uniform Travel Authorization and Voucher Reimbursement forms. Rule 69I-42.003(3), F.A.C., provides for the use of the Application for Advance on Travel Expenses. All Board members, employees and authorized persons must use the forms authorized or furnished by DFS or DFS approved automated systems when requesting authorization to attend a conference or convention, an advance for travel, or reimbursement of travel expenses.” To comply with this requirement, the Coalition Board of Directors needs to approve travel as stated above.

On May 14, 2026, The Executive Committee approved as stated above.

Supporting Documentation Available:

- 2020 Reference Guide for State Expenditures issued by the Department of Financial Services through the Division of Accounting and Auditing Bureau of Auditing
- Section 112.061(11), Florida Statutes
- Florida Department of Education Travel Policy
- Early Learning Coalition of Marion County, Inc. Travel Policy



Action Sheet

FULL COALITION BOARD

May 28, 2026

SUBJECT: School Readiness Eligibility, Enrollment, Redetermination, and Disenrollment Policy

Fiscal Impact: N/A

PROPOSED ACTION

Request Board approval of the revised School Readiness Eligibility, Enrollment, Redetermination, and Disenrollment Policy. The policy has been rewritten to align with Section 1002.87, Florida Statutes (F.S.); Rules 6M-4.200 and 6M-4.208, Florida Administrative Code (F.A.C.); and applicable guidance issued by the Florida Division of Early Learning (DEL), including DEL Program Guidance 240.04.

BACKGROUND INFORMATION

The Early Learning Coalition of Marion County is required to administer the School Readiness Program in compliance with applicable federal and state laws and guidance issued by the Florida Division of Early Learning (DEL).

At the request of DEL, the Coalition completed a comprehensive revision of the School Readiness Eligibility, Enrollment, Redetermination, and Disenrollment Policy to establish clear standards and procedures related to determining eligibility, enrollment, redetermination, disenrollment, documentation, and record retention for participation in the School Readiness Program.

The revised policy consolidates previously separate enrollment and disenrollment procedures into a single policy document, as requested by DEL, and further clarifies the following:

- Eligibility determination requirements
- Redetermination requirements
- Parent Notification requirements
- Transfer Procedures
- Disenrollment procedures and protections for at-risk children
- Documentation, record retention, and monitoring requirements

Timeline of DEL Review and Revisions

- **May 7, 2026:** The Coalition received formal notice from DEL requesting revisions to the School Readiness Eligibility and Enrollment Policy to ensure eligibility determination and redetermination procedures were clearly defined and properly documented.
- **May 19, 2026:** A draft of the revised policy was submitted to DEL for review.
- **May 20, 2026:** DEL provided additional requested revisions and clarifications following review of the draft submission. These revisions were incorporated into the final policy presented for Board approval.
- **June 8, 2026:** Deadline for submission of the final revised policy to DEL.



Early Learning Coalition of Marion County

Supporting Documentation Included:

- “Draft” Determining, Redetermining, Enrollment, and Disenrollment for the School Readiness Program Policy
- “Draft” Eligibility Priorities

Supporting Documentation Available:

- DEL revision request email dated May 7, 2026
- DEL draft review feedback email dated May 19, 2026
- DEL additional revision request email dated May 20, 2026



Determining, Redetermining, Enrollment, and Disenrollment for the School Readiness Program Policy

Effective Date: 05/19/2026

Revised Date:

Subject: Determining, Redetermining, Enrollment and Disenrollment for the School Readiness Program

Origin: To establish standards and procedures for determining eligibility, enrollment, redetermination, documentation, and record maintenance for participation in the School Readiness Program in accordance with Rules 6M-4.200 and 6M-4.208, Florida Administrative Code (F.A.C.), and section 1002.87, Florida Statutes (F.S.), and applicable Division of Early Learning (DEL) Program Guidance, including Program Guidance 240.04.

Background Information:

The Early Learning Coalition of Marion County (Coalition) shall administer School Readiness eligibility, enrollment, redetermination, and disenrollment procedures in a manner that ensures compliance with all applicable federal and state laws, regulations, and guidance issued by the Division of Early Learning (DEL).

School Readiness eligibility and disenrollment action shall be conducted without discrimination to any protected classification.

Policy: The Coalition shall verify and document eligibility for all applicants prior to enrollment and during required redetermination periods. School Readiness eligibility determinations shall include verification of the following:

1. Child Age;
2. Proof of Florida Residency
3. Family Composition and household size;
4. Household income and Income Sources (Earned and Unearned Income)-
5. Employment, education, or training participation;
6. Eligibility priority category;
7. Protective services or at-risk status, when applicable;
8. Citizenship or qualified immigration status, as required under Rule 6M-4.208, F.A.C.;

Created: 05/19/2026

Located: ELC-NAS Documents All Staff Procedures – Guidance Family Services Active SR Word Documents Folder

Procedure Number: FS-SR 42

9. Parental relationship or custodial/legal guardianship status
10. Purpose for care
11. Other eligibility criteria required under rule or DEL guidance.

Eligibility Ranked Categories

Each Early Learning Coalition shall give priority for participation in the School Readiness Program as follows:

Eligibility Priority 1 and 2 are required, the subsequent priorities shall be given, based on the ELC's local priorities identified under s. 1002.85 (2)(i).

Eligibility Priority 1- A child younger than 13 years of age from a family that includes a parent who is receiving temporary cash assistance and subject to the federal work requirements or a parent who has an Intensive Service Account (ISA) or an Individual Training Account (ITA) under s. 445.009, F.S.

Eligibility Priority 2- An at-risk child younger than 9 years of age. "At risk child" means:

- (A) A child from a family under investigation by the Department of Children and Families or a designated sheriff's office for child abuse, neglect, abandonment, or exploitation.
- (B) A child who is in a diversion program provided by the Department of Children and Families or a designated sheriff's office for child abuse, neglect, abandonment, or exploitation.
- (C) A child from a family that is under supervision by the Department of Children and Families or a contracted service provider for abuse, neglect, abandonment, or exploitation.
- (D) A child placed in court-ordered, long-term custody or under the guardianship of a relative or nonrelative after termination of supervision by the Department of Children and Families or its contracted provider.
- (E) A child in the custody of a parent who is considered a victim of domestic violence and is receiving services through a certified domestic violence center.
- (F) A child in the custody of a parent who is considered homeless as verified by a Department of Children and Families certified homeless shelter.
- (G) Effective October 1, 2025- A child in the custody of and in residence with a parent who is receiving comprehensive services with a licensed residential behavioral health treatment center with an onsite child care facility.

Eligibility Priority 3- A child from birth to the beginning of the school year for which the child is eligible for admission to kindergarten in a public school who is from a working family that is economically disadvantaged. This priority may also include such child's eligible siblings, beginning with the school year in which the sibling is eligible for

admission to kindergarten in a public school until the beginning of the school year in which the sibling is eligible to begin sixth grade. However, the first priority for funding an eligible sibling is local revenues available to a coalition for funding direct services.

Eligibility Priority 4- A child, from birth to the beginning of the school year for which the child is eligible for admission to kindergarten in a public school, of a parent who transitions from the work program into employment.

Eligibility Priority 5 – An at-risk child who is at least 9 years of age but younger than 13 years of age. An at-risk child whose sibling is enrolled in the SR Program within eligibility priority categories 1 or 2, or a child younger than school age who is from a family that is economically disadvantaged shall have priority over other children who are eligible under this group.

Eligibility Priority 6- A child who is younger than 13 years of age from a working family that is economically disadvantaged.

Eligibility Priority 7- A child younger than 13 years of age whose parent transitions from the work program into employment.

Eligibility Priority 8- A child who has special needs and, has been determined eligible as a student who requires additional accommodations beyond those required by the Americans with Disabilities Act. See s.1002.87, F.S for additional details.

Eligibility Priority 9- A child who otherwise meets one of the eligibility criteria in paragraphs (a) and (b) and subparagraphs (c) 1. And 2. Of s. 1002.871), F.S., but who is also enrolled concurrently in the federal Head Start Program and the VPK Education Program.

At-Risk Eligibility

At-Risk Eligibility is based on a documented child care authorization from the Department of Children and Families or its contracted provider, DCF-designated Lead Homeless Coalition Continuum of Care agency or Certified Domestic Violence Center. The authorizations must be valid for the duration determine by the referring entity. Determinations shall be made in accordance with Rule 6M-4.200, F.A.C.,

An at-risk child shall not be disenrolled from the School Readiness Program without written approval from the Department of Children and Families (DCF) or the community-based lead agency, as required under section 1002.87 (7), F.S.

Enrollment

School Readiness Eligibility determinations shall be supported by documentation approved by DEL and maintained by the Coalition recordkeeping system.

Eligible children shall be enrolled in accordance with the School Readiness program requirements, funding availability as determined by the Coalition. The Coalition shall process eligibility enrollments within ten (10) calendar days after receiving required documentation.

Application Submission Timeframes

New families have thirty (30) calendar days to submit required documents after funding notification.

Redetermining families have until the end of their authorization period to provide documentation.

Eligibility Authorization Period

Eligible families shall receive 12-month eligibility authorization period in accordance with Rule 6M-4.200, F.A.C. unless otherwise limited by a program category or rule-based requirement.

The following categories shall receive a twelve-month (12) month authorization period:

- At-Risk families
- Income-eligible (economically disadvantaged) families
- Special needs families
- ISA/ITA (Income Status Application/Income Temporary Assistance), when applicable under DEL Guidance
- Other categories designated for 12-month eligibility under state guidance

The following categories may receive authorization periods of less than twelve (12) months based on the duration of the qualifying activity or referral:

- Welfare Transition Program participants
- Relative Caregiver Program (RCP) participants
- Guardianship Assistance Program (GAP) participants

Authorization periods shall not exceed the length of the qualifying eligibility documentation or referral.

School Readiness Redeterminations and Reporting of Changes

Families are responsible for reporting changes within 14 calendar days that may affect their School Readiness eligibility, including changes in income, employment, education status, residency, household composition or other eligibility factors.

The Coalition shall review reported changes and take appropriate action consistent with the School Readiness program requirements.

Parent Notification

The Coalition shall provide written notification to parents regarding eligibility determinations, approvals, denials, disenrollment actions and changes in eligibility status.

Notice of disenrollment shall be provided to the parent or guardian and the School Readiness provider at least two (2) weeks prior to disenrollment when required under section 1002.87(7), F.S.

Notifications shall include, as applicable:

- Reason for Action
- Effective Date
- Information regarding continuation or termination of services
- Instructions regarding redetermination, transfer, or reapplication, if applicable

All notifications shall be documented in the case record.

Payment Certificate

A School Readiness payment certificate shall be issued upon approval of eligibility in accordance with Rule 6M-4.200 (6), F.A.C. The payment certificate reflects authorized services, approved provider(s), and applicable eligibility period.

Transfer of School Readiness Services

Transfers of School Readiness between providers shall be processed in accordance with Rule 6M-4.200(7), F.A.C., and Coalition procedures, ensuring continuity of care where applicable.

Disenrollment

The Coalition may discontinue or terminate School Readiness services when a family:

- No longer meets eligibility requirements
- Fails to comply with program requirements
- Fails to complete redetermination requirements,
- Exhausts an authorized eligibility period without completing required actions,

Disenrollment decisions shall be supported by documentation maintained in the family case record.

If disenrollment is required due to funding limitations or reduction in available services, the Coalition shall disenroll in accordance with section 1002.87(7) and Program Guidance 240.04, including prioritization and capacity reduction procedures.

Projected Deficit and Program Capacity Management (Program Guidance 240.04)

When projected or actual funding deficits impact School Readiness program capacity, the Coalition shall implement procedures in accordance with Program Guidance 240.04, section 1002.87(7), F.S., and DEL directives.

Disenrollment due to projected deficit shall occur only when necessary to maintain program compliance with available funding and shall not be based solely on eligibility status.

When implementing deficit-based disenrollment, the Coalition shall:

- Identify affected eligibility priority categories
- Disenroll beginning with lowest priority categories first
- Within affected groups, consider family income, prioritizing higher-income families for disenrollment
- Protect at-risk and legally prioritized populations in accordance with state law
- Provide required advance written notice to families and providers
- Document all calculations, methodologies, and actions in the case record

Reasons for Disenrollment

Reasons for disenrollment may include, but are not limited to:

- Failure to complete eligibility or redetermination requirements
- Failure to provide required documentation
- Loss of eligibility under Rule 6M-4.200, F.A.C.
- Failure to comply with attendance or participation requirements
- Voluntary withdrawal from the program
- Relocation outside the State of Florida or circumstances requiring transfer of services to another Early Learning Coalition
- Fraudulent or intentionally inaccurate information affecting eligibility determination
- Closure or exhaustion of a qualifying eligibility category, when applicable
- Reduction in funding or availability of services
- Other reasons permitted under applicable rule or DEL guidance

Voluntary Withdrawal

Parents or guardians may voluntarily withdraw from the School Readiness Program at any time. The Coalition shall document the withdrawal request and update the family eligibility record accordingly.

Re-establishment Period

When a parent experiences a loss in purpose for care, the Coalition must provide the parent a three (3) month re-establishment period to re-establish a purpose for care. The parent must meet purpose for care to remain eligible for School Readiness Services.

School Readiness Documentation and Records Retention

The Coalition shall maintain complete and accurate eligibility and enrollment records for each applicant and participant of the School Readiness program, including supporting documentation, case records, redeterminations, payment certificates, parent notifications and family acknowledgements.

All records shall be maintained in accordance with applicable state and federal confidentiality and privacy requirements.

Monitoring

The Coalition's Compliance Department shall conduct internal monitoring and quality assurance activities to support accurate eligibility determinations and compliance with the School Readiness Program Guide.

B. Eligibility and Enrollment Policies and Procedures

Please complete the Coalition Local Priorities Form and attach the coalition’s community assessment and eligibility and enrollment policies and procedures as **Attachment II.B.**

Coalition Local Priorities

Describe the data source used to conduct the community assessment

Data sources are referenced in footnotes throughout the Community Assessment and include United for Alice Research Center, The Florida Scorecard, Episcopal Children’s Services Community Assessment 2020, ARC of Marion County, and DCF CARES Provider List

Priority Number	Priority	Describe how community needs are addressed.
3	A child from birth to the beginning of the school year for which the child is eligible for admission to kindergarten in a public school who is from a working family that is economically disadvantaged. This priority may also include such child’s eligible siblings, beginning with the school year in which the sibling is eligible for admission to kindergarten in a public school until the beginning of the school year in which the sibling is eligible to begin sixth grade. However, the first priority for funding an eligible sibling is local revenues available to a coalition for funding direct services.	5,062 (29%) children under 5 in poverty (page 6)

4	A child, from birth to the beginning of the school year for which the child is eligible for admission to kindergarten in a public school, of a parent who transitions from the work program into employment.	5,062 (29%) children under 5 in poverty (page 6)
5	An at-risk child who is at least 9 years of age but younger than 13 years of age. An at-risk child whose sibling is enrolled in the SR Program within eligibility priority categories 1 or 2, or a child younger than school age who is from a family that is economically disadvantaged shall have priority over other children who are eligible under this group.	2.3% of households receive Cash Public Assistance (pages 4 & 10)
6	A child who is younger than 13 years of age from a working family that is economically disadvantaged.	27% of families live in poverty and 52% live below the ALICE threshold (page 4)
7	A child younger than 13 years of age whose parent transitions from the work program into employment.	27% of families live in poverty and 52% live below the ALICE threshold (page 4)
8	A child who has special needs and, has been determined eligible as a student who requires additional accommodations beyond those required by the Americans with Disabilities Act. See s.1002.87, F.S for additional details.	280 children under 5 are, or will be, diagnosed with Intellectual and Developmental Disabilities (page 11)
9	A child who otherwise meets one of the eligibility criteria in paragraphs (a) and (b) and subparagraphs (c) 1. And 2. Of s. 1002.871), F.S., but who is also enrolled concurrently in the federal Head Start Program and the VPK Education Program.	10 Head Start providers also provide VPK (page 14)

Data Sources

¹ United States Census Bureau Marion County, Florida <https://data.census.gov/all?q=marion+county,+fl> 12-18-22

¹ Ocala Metro Chamber & Economic Partnership Friday Talks: Growth in the Ocala Metro <https://www.facebook.com/OcalaCEP/videos/489845226612223> 12-16-22

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Information Items



Public Comment Procedure

Document Control Information

Reference Policy Number (If Applicable): N/A

Procedure Number: GV26-001 **Version:** 1.0

Effective Date: 5/14/2026

Review Date:

Created By: Executive Leadership Team

Approved By: Executive Committee

1. Origin

Pursuant to Florida Statutes Section 286.0114, members of the public shall be provided with a reasonable opportunity to be heard on a proposition before a board or commission. This opportunity need not occur at the same meeting at which official action is taken, provided it occurs during the decision-making process and within a reasonable time prior to such action.

2. Purpose

The purpose of this procedure is to ensure compliance with Florida Statutes Section 286.0114 by establishing a fair, consistent, and transparent process for public comment during meetings of the Early Learning Coalition of Marion County Board (ELCMC Board).

This procedure is intended to:

- Provide members of the public a reasonable opportunity to be heard
 - Promote transparency and public trust in Board decision-making
 - Ensure meetings are conducted in an orderly, efficient, and respectful manner
 - Establish consistent expectations for public participation
-

3. Scope

This procedure applies to all regularly scheduled and special open meetings of the ELCMC Board.

Meeting schedules are available at <https://www.elc-marion.org/board-of-directors/>

Nothing in this procedure shall be interpreted to restrict the statutory right of the public to be heard on a proposition before the ELCMC Board takes official action.

4. Definitions

Board

The governing board of the Early Learning Coalition of Marion County (ELCMC).

Board Chair

The presiding officer responsible for maintaining order, recognizing speakers, and enforcing this procedure during meetings.

Public Comment

An opportunity for members of the public to provide input on propositions or matters within the jurisdiction of the ELCMC Board prior to official action.

Proposition

A matter on which the ELCMC Board is expected to take official action.

Reasonable Opportunity to Be Heard

A meaningful opportunity for public input provided at a time and in a manner consistent with Florida Statutes Section 286.0114.

Disruptive Behavior

Any conduct that materially interferes with the orderly progression of the meeting, including but not limited to interruptions, refusal to yield the floor, or failure to comply with time limits or direction from the Board Chair.

5. Background

This procedure is grounded in the requirements of Florida Statutes Section 286.011 (Florida's Sunshine Law) and Section 286.0114 (public participation). It supports the ELCMC Board's commitment to transparency, public participation, and orderly governance by ensuring the ELCMC Board can receive community input while maintaining efficient and effective meeting operations.

6. References

- Florida Statutes Section 286.0114 – Public Participation at Meetings
- Florida Statutes Section 286.011 – Open Government Requirements

7. Responsibilities

Board Chair

- Presides over public comment periods
- Ensures compliance with this procedure and applicable law
- Maintains order and enforces time limits and conduct standards
- Determines when a speaker is out of order

Chief Executive Officer

- Ensures implementation and organizational compliance with this procedure
- Provides oversight to ensure alignment with legal requirements

Board Liaison

- Receives and logs requests to speak
- Notifies ELCMC Board members of advance requests
- Coordinates meeting logistics and speaker order

Timekeeper

- Monitors speaking time
- Provides time warnings and signals when time has expired

Public Participants

- Comply with submission procedures, time limits, and conduct standards
- Direct comments to the Board Chair and remain within the scope of ELCMC Board business

8. Procedure

1. Submission of Request to Speak

Individuals are encouraged to submit a request to speak in advance using one of the following methods:

Request Methods

In Person / by Mail:

Early Learning Coalition of Marion County, Inc
2300 SW 17th Road
Ocala, FL 34471

Email: HR@elc-marion.org

Website: <https://www.elc-marion.org/board-of-directors/>



Advance requests should be received no later than 8:00 a.m. on the scheduled meeting day to allow for orderly planning.

Failure to submit an advance request shall not preclude an individual from being provided with a reasonable opportunity to be heard.

2. Speaking Time Allocation

- Individuals who submit a timely advance request shall be allotted up to three (3) minutes to speak.
- Speakers may not allocate any unused time to another speaker.

Speaking times may be adjusted by the Board Chair based on:

- The number of speakers (Max 10 speakers)
- Available time
- The orderly conduct of the meeting

3. Notification to Board Members

Upon receipt of an advance request, the Board Liaison shall notify the ELCMC Board members. Board members are not required to respond to public comments during the meeting.

4. Timekeeping Procedure

A designated staff member will serve as Timekeeper during the public comment period and monitor speaking time.

- A warning will be given when 30 seconds remain.
- Speakers are expected to conclude promptly when time expires.

Failure to adhere to time limits may be considered disruptive behavior resulting in:

- The Board Chair declaring them “out of order.”
- Being removed from the meeting.

5. Content and Conduct

Public comments must relate to matters within the official business or jurisdiction of the ELCMC. Speakers must refrain from naming specific employees or contracted providers during their remarks. Personnel matters are confidential and are best addressed through the formal Grievance process. Off-topic, redundant, or operational complaints outside of the ELCMC Board’s policymaking roles may be ruled out of order by the Board Chair.

All remarks shall be directed to the Board Chair; comments shall not be directed to individual board members, staff, or members of the audience. ELCMC Board members



will not engage in discussion unless recognized by the Board Chair for clarification or follow-up.

All participants must maintain civility and decorum. The following are prohibited:

- Disruptive behavior
- Threats or incitement of violence
- Conduct that materially interferes with the meeting.

Violations of these standards may result in removal from the meeting in accordance with applicable law.

Upon adjournment of the meeting, members of the public are expected to exit the meeting space in an orderly manner. Individuals shall not attempt to continue the meeting by engaging ELCMC Board members or staff in official discussion related to ELCMC Board business.

Nothing in this provision restricts an individual's ability to contact the Coalition or Board members through appropriate channels outside of the meeting.

9. Exceptions

Exceptions to this procedure may be made under limited circumstances, provided such exceptions remain consistent with Florida Statutes Section 286.0114 and other applicable laws.

Allowable exceptions include:

- Adjustments to speaking time due to a high volume of speakers
- Modifications to procedures during emergency meetings or declared emergencies
- Alternative formats for participation (e.g., virtual or hybrid meetings)
- Reasonable accommodations provided in accordance with the Americans with Disabilities Act (ADA)

All exceptions must:

- Be approved by the Board Chair or Chief Executive Officer, as appropriate
- Be applied consistently and without discrimination
- Be documented when they materially impact standard procedure

No exception shall be granted that restricts the public's statutory right to be heard prior to Board action.

10. Related Policies / Forms

- GV26-001-F V1.0 Public Comment Sign-In Sheet

Procedure Review Schedule

This procedure shall be reviewed at least every three (3) years or earlier if required by changes in law, regulation, or operational need.

Revision History

Version	Effective Date	Description of Changes	Requested By	Approved By	Approval Date
1.0	5/14/2026	Initial adoption	CEO	Board Chair	5/14/2026



**Early Learning Coalition of Marion County (ELCMC)
Public Comment Sign-In Sheet**

Meeting Date: _____

Meeting Type: Regular Special

Instructions for Speakers

- Complete the information below to request to speak
- Speakers will be called in the order received
- Speaking time will be assigned in accordance with Board procedures

Acknowledgment

By signing in, participants acknowledge:

- Comments must be directed to the Board Chair
- Comments must relate to matters within the Board's jurisdiction
- Time limits will be enforced
- Disruptive behavior may result in removal from the meeting

Sign-In Log

#	Name (Print)	Organization	Topic / Agenda Item	ADA Requested? (Y/N)	Time Allotted	Staff Initials
1						
2						
3						
4						
5						

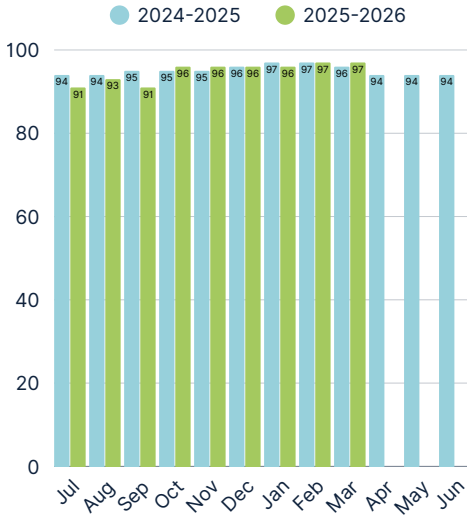
ADA Notice

In accordance with the Americans with Disabilities Act (ADA), individuals needing a reasonable accommodation to participate in this meeting should notify staff at the time of sign-in or as soon as practicable.

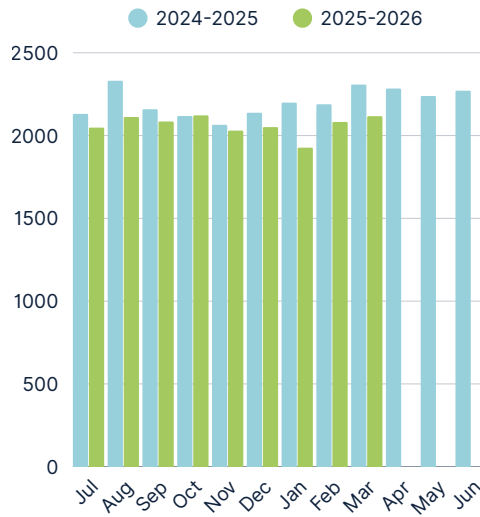


SCHOOL READINESS (SR)

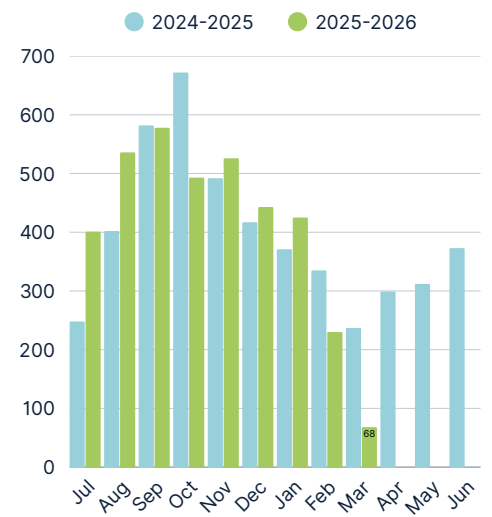
Child Care Providers



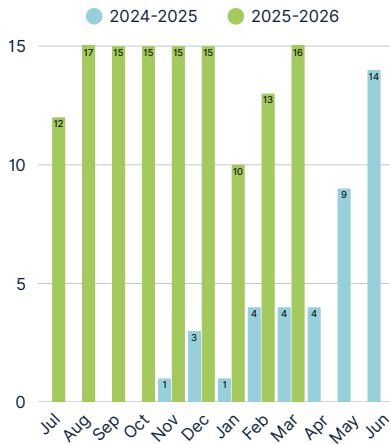
Children Served



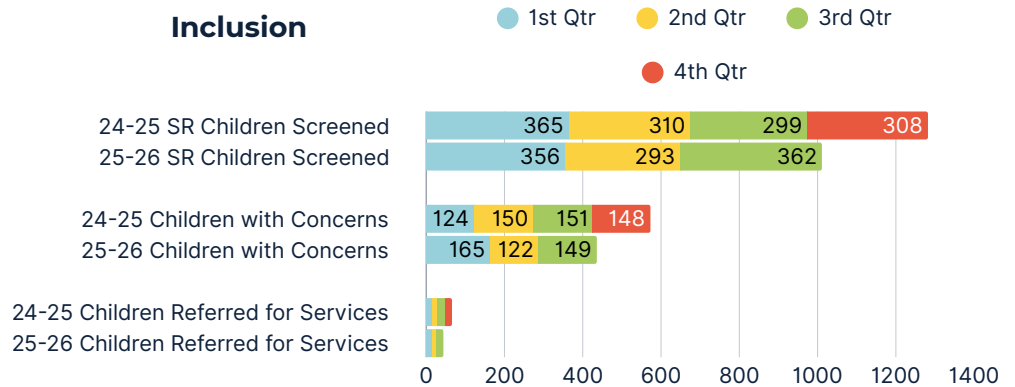
Waitlist



SR Plus Children Served



Inclusion



The Florida School Readiness (SR) program provides child care financial assistance to eligible families with children birth to 13. Child care providers meeting specific quality, health, and safety standards contract with the Coalition to provide SR services.

The SR waitlist is based on funding and provider availability.

The SR Plus program went into effect on September 24, 2024, and provides financial assistance to low-income SR families who are no longer eligible for the full SR subsidy.

Participating children are screened for developmental delays. The Coalition's Inclusion Coordinator reviews any concerns with parents or guardians and encourages their consent for referral to supportive services.

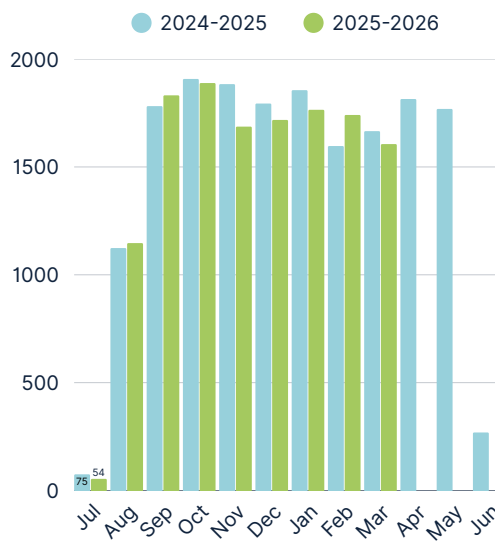
2025-26 COMMUNITY IMPACT REPORT CONTINUED

VOLUNTARY PREKINDERGARTEN

Child Care Providers

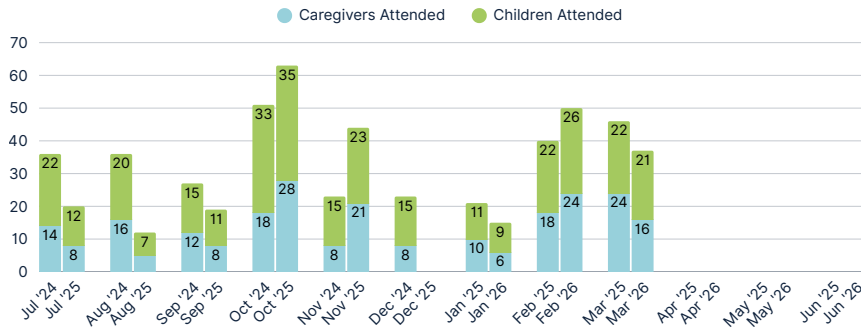


Children Served



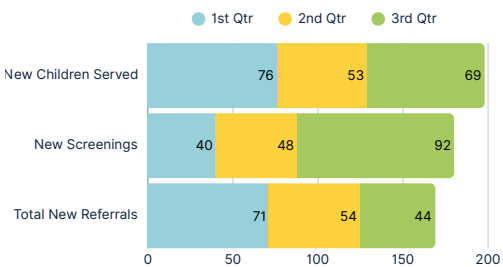
Florida's Voluntary Prekindergarten (VPK) program is a free, high-quality education program for all four- or five-year-old children who have not entered kindergarten. Contracted VPK providers meet quality standards and performance metrics.

KALEIDOSCOPE PLAY & LEARN (KPL)



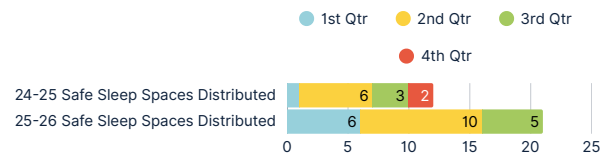
Kaleidoscope Play & Learn is a free weekly play group for children birth to five and their parent or caregiver. Children learn socialization skills while caregivers learn ways to support children's learning and healthy development at home.

HELP ME GROW



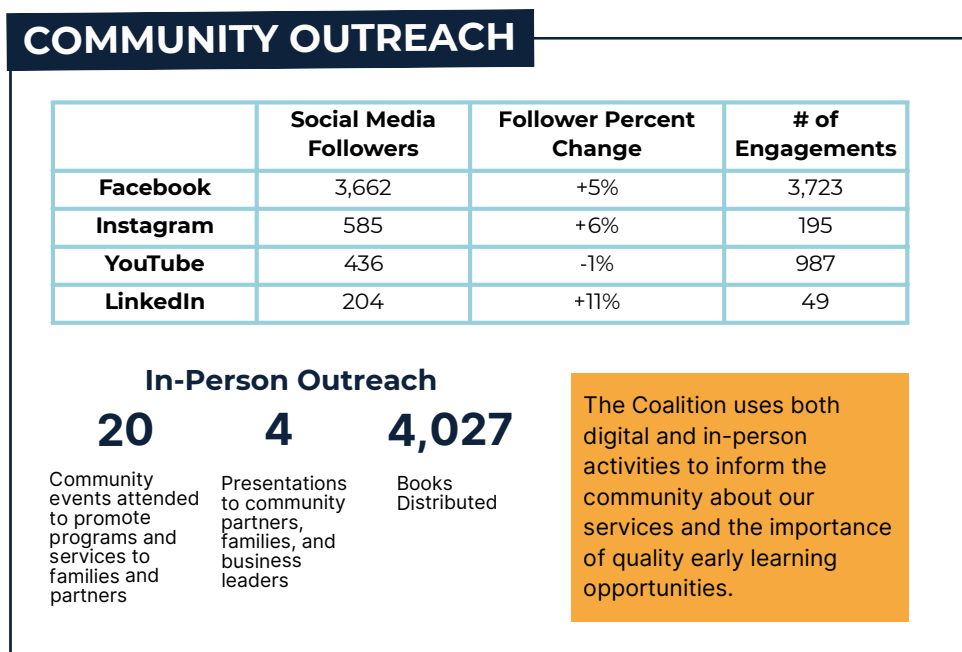
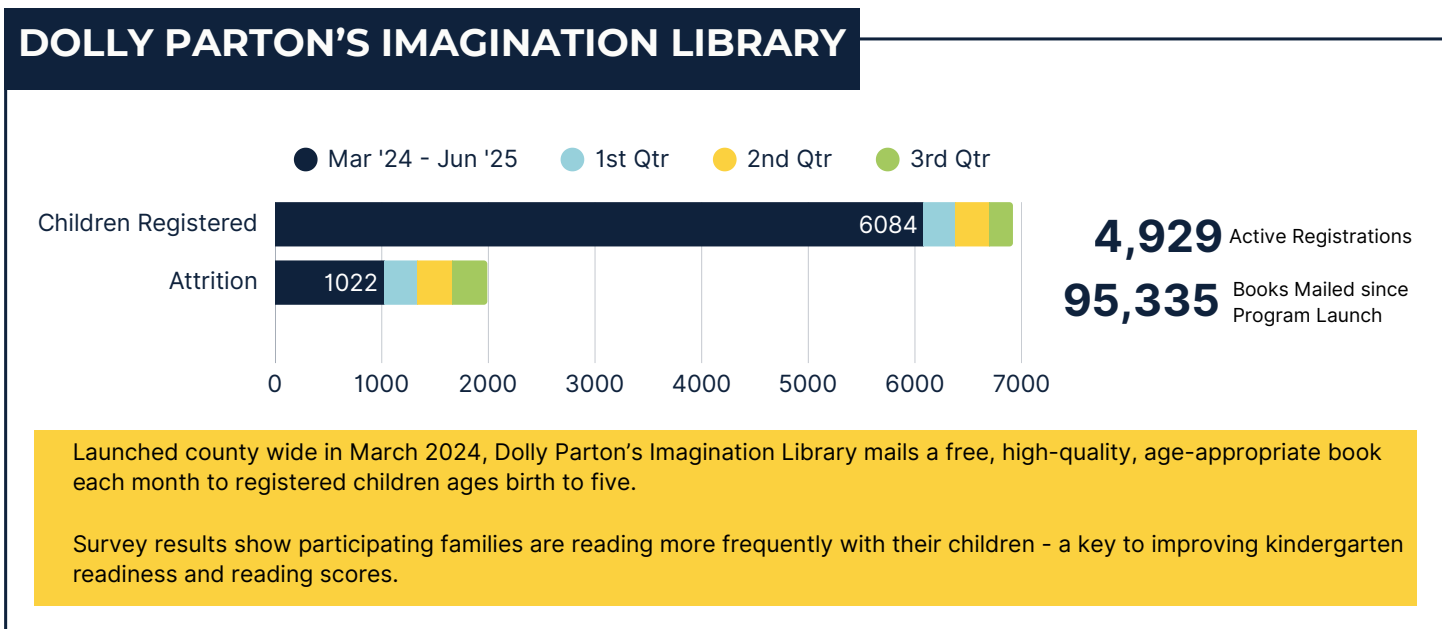
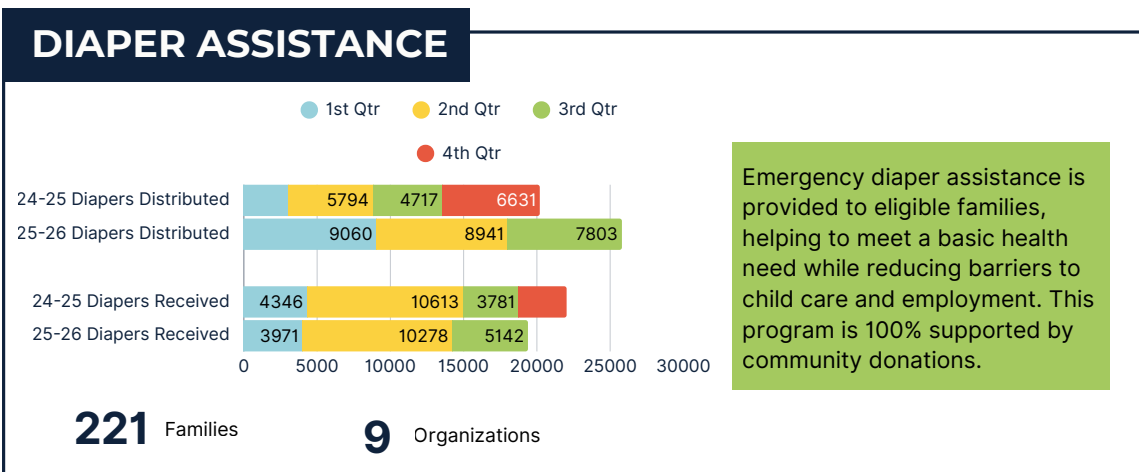
Help Me Grow supports healthy development for children birth to eight. Free screenings help identify developmental and behavioral concerns. Care coordinators provide families with customized support and connections to community services for early intervention. Coordinators also help families navigate any barriers to accessing care and support.

SAFE SLEEP



To reduce the risk of suffocation and Sudden Infant Death Syndrome (SIDS), portable cribs and safe sleep education are provided to eligible families who lack a safe sleeping space for their infants.

2025-26 COMMUNITY IMPACT REPORT CONTINUED



GET OUT OF THE *House* Providers

Let's
Talk About It
TUESDAY!
on
zoom

★ THIS IS A NO JUDGMENT ZONE ♥



DATE:
June 2, 2026



TIME:
12:30 PM – 1:30 PM



MEETING ID:
874 0107 9967



PASSCODE:
690269



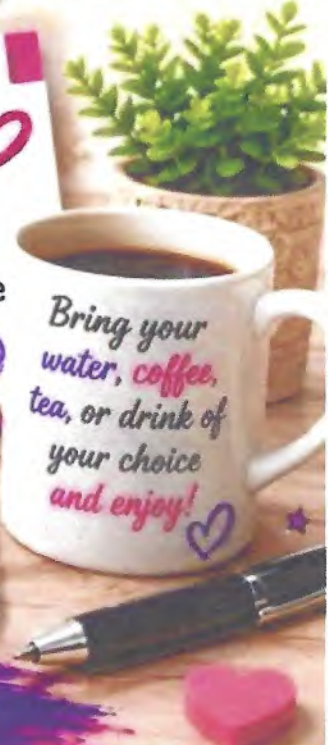
FOR FAMILY CHILDCARE PROVIDERS ♥

Join us! ♥

for a relaxed Zoom conversation with fellow Family Childcare Providers. ♥

THE PURPOSE: ♥

- ✓ Talk.
- ✓ Connect.
- ✓ Encourage.
- ✓ Share ideas.
- ✓ Real conversations.



Bring your water, coffee, tea, or drink of your choice and enjoy! ♥



Come as you are, bring your drink, and come *enjoy* the conversation! ★

<https://us06web.zoom.us/j/87401079967?pwd=gCvnaIX7zCrkK7gCXe6RWD0IUZas9C.1>