



EARLY LEARNING COALITION OF BREVARD COUNTY, INC.



MINUTES: Board of Directors Meeting
DATE/TIME: Tuesday, April 17, 2018 at 3:00 p.m.
LOCATION: Early Learning Coalition of Brevard, Conference Room 1018 Florida Ave, Rockledge, FL
MEMBERS PRESENT: Terri Barlow, Alan Bergman, Mark Broms, Victoria Candelora, Lori Duester, Ian Golden, Jeffrey Harrison, Natalie Jackson, Beth Mills, Henry Perez, Althea Puzio, Myrna Shimei, and Travia Williams
EXCUSED ABSENT MEMBERS: Linda Halpin, Gena Tiedeman and Heather Quidort
UNEXCUSED ABSENT MEMBERS: Don Lusk
STAFF PRESENT: Sky Beard, Jessica Beecham, Michell Bhagwandin, Kevin Carraro, Emily Orndorff, Tina Snyder, and Gina Sousa
GUEST PRESENT: N/A
CALLED TO ORDER: Alan Bergman called the meeting to order and quorum was established 3:09 p.m. Pledge of allegiance took place and introductions were conducted.

AGENDA ITEM	SUMMARY/DISCUSSION	ACTION/FOLLOW-UP
Consent Items	<ul style="list-style-type: none">a. Minutes: March 20, 2018b. Directors Report	Myrna Shimei motioned for the Consent Items to be approved. Victoria Candelora seconded the motion. The motion passed unanimously by all Board members.
Committee Reports	<p>Executive/Finance Committee: Alan Bergman reported to the Board that the Executive/Finance Committee met on Monday, April 9, 2018. The agenda items included:</p> <ul style="list-style-type: none">• Approval of March 12 and 29, 2018 meeting minutes• Legislative Update – to be discussed later in meeting• Tax Return Approval – Committee reviewed Form 990; recommended approval by full Board.	No Action/Follow-up
New Business	<p>Form 990 Approval: Sky informed the Board the Executive/Finance Committee reviewed the Form 990 that was previously emailed with the agenda. The Executive/Finance Committee recommended that the full Board approve the Form 990 as presented.</p>	Mark Broms motioned to accept the Form 990 as drafted. Althea Puzio seconded the motion. The motion passed unanimously by all Board members.
Old Business	<p>Finance Report and Waiting List/New Enrollment Update: Sky reviewed the financial reports and informed the Board the number of children served has increased and the number on the wait list is slowly decreasing. Currently, there are 864 children on the wait list; 83 of which are school aged. Coalition staff are calling about 125 families from the wait list each month and that number will be increased as feasible.</p> <p>Sky reminded the Board that HB 1091 states that Coalitions will have the ability to make local priority decisions. Future discussions will occur about current priorities and considerations for adjustments based on local needed. In addition, Coalition staff would like to discuss the possibility of a provider rate increase. The Board expressed interest as well and Coalition</p>	No Action/Follow-up

	<p>staff will continue to analyze options for affordable and sustainable provider rate increases.</p> <p><u>Legislative Update:</u> Sky presented the Board with the PowerPoint to review the key components of House Bill 1091/SB 1254 (see attached). The Board discussed the changes, updates, costs and other impacts the new bill will have on the daily work done by the Coalition locally. There will be many changes taking place and the Board will be kept up to date once the Coalition receives updates regarding the changes.</p> <p><u>OEL Accountability Review Report:</u> The Board reviewed the OEL Accountability Review Report and the corrective action summary. As of April 16, 2018, all corrective actions were accepted.</p>	<p>No Action/Follow-up</p> <p>Ian Golden motioned to accept the report as presented. Lori Duester seconded the motion. The motion passed unanimously by all Board members.</p>
Key Result Area Committee Meetings	The Quality Assurance Committee will meet.	
Public Comment/Board Announcements	Lori Duester informed the Board that she attended the Annual Provider Conference on April 14 th and congratulated the Coalition staff for an excellent Conference. Sky thanked Lori for welcoming the Providers at the Conference. Sky informed the Board that this was the first year charging the Providers for attending the conference.	No Action/Follow-up
Adjournment	The meeting was adjourned at 4:07 pm	Jeffrey Harrison motioned for the adjournment of the Board meeting. Victoria Candelora seconded the motion. The motion passed unanimously by all Board members.

April 2018 Board of Directors Minutes Approved:

Respectfully Submitted,

Approved

Signature Date
Executive Coordinator

Signature Date
Executive Director



EARLY LEARNING COALITION OF
BREVARD COUNTY, INC.
PO BOX 560692
ROCKLEDGE, FL 32956-0692
PHONE: (321) 637-1800
FAX: (321) 637-7244

Board of Directors Meeting

Tuesday, April 17, 2018

- I. Call to Order
- II. Pledge of Allegiance
- III. Coalition Roll Call by Self Introduction
- IV. Consent Items
 - a. Minutes: March 20, 2018
 - b. Director's Report
- V. Committee Reports
 - a. Executive/Finance Committee
- VI. New Business
 - a. Form 990 Approval
- VII. Old Business
 - a. Legislative Update
 - b. OEL Accountability Review Report
- VIII. Key Result Area Committee Meetings
- IX. Public Comment
- X. Adjourn

Next Meeting: May 15, 2018

PROUDLY SUPPORTED BY:





EARLY LEARNING COALITION OF BREVARD COUNTY, INC.



MINUTES: Board of Directors Meeting
DATE/TIME: Tuesday, March 20, 2018 at 3:00 p.m.
LOCATION: Early Learning Coalition of Brevard, Conference Room 1018 Florida Ave, Rockledge, FL
MEMBERS PRESENT: Terri Barlow, Alan Bergman, Mark Broms, Victoria Candelora, Lori Duester, Priscilla DeNino, Ian Golden, Linda Halpin, Jeffrey Harrison, Don Lusk, Beth Mills, Myrna Shimei, Gina Tiedeman and Travia Williams
EXCUSED ABSENT MEMBERS: Natalie Jackson and Althea Puzio
UNEXCUSED ABSENT MEMBERS:
STAFF PRESENT: Sky Beard, Jessica Beecham, Cathie Odom, Tina Snyder and Gina Sousa
GUEST PRESENT: N/A
CALLED TO ORDER: Alan Bergman called the meeting to order and quorum was established 3:07 p.m. Pledge of allegiance took place and introductions were conducted.


AGENDA ITEM	SUMMARY/DISCUSSION	ACTION/FOLLOW-UP
Consent Items	<ul style="list-style-type: none">a. Minutes: February 20, 2017b. Directors Reportc. OEL Accountability Report (moved to an agenda item)	<p>Don Lusk inquired about the standard process established to review the OEL Accountability Report. Ian Golden motioned to move the OEL Accountability Report to an agenda item to be discussed later in the meeting. Gena Tiedeman seconded the motion. The motion passed unanimously by all Board members.</p> <p>Myrna Shimei motioned for the remaining Consent Items to be approved. Lori Duester seconded the motion. The motion passed unanimously by all Board members.</p>
Committee Reports	<p>Executive/Finance Committee: Alan Bergman reported to the Board that the Executive/Finance Committee met on Monday, March 9, 2018. The agenda items included:</p> <ul style="list-style-type: none">• Approval of February 12, 2018 Minutes• Legislative Update – to be discussed later in meeting• Budget to Actuals Follow Up	No Action/Follow-up
New Business	<p>Presentation: Brevard Public Schools Discipline Policy (Dr. Patricia Fontan and Melissa Catechis): Sky Beard introduced Dr. Patricia Fontan and Melissa Catechis to the Board members. Patricia and Melissa presented the Board with the following handouts (see attached):</p> <ul style="list-style-type: none">• Discipline Plan Elementary PreK – 6th Grades Student Behaviors and Range of Corrective Strategies• Definitions of Corrective Strategies• Definitions of Student Behaviors• Discipline Plan Power Point <p>The Board reviewed the components of the PreK-6th Grade Discipline Plan (see attached). At this time, the plan has not been implemented, but if approved, training will be rolled out to Brevard Public Schools by July 2018 for the SY 18.19.</p>	No Action/ Follow-up


	<p>Sky suggested that input from private VPK providers may offer additional insight and would provide greater consistency between VPK and kindergarten. There will be a meeting scheduled for the BSP team and private providers to meet and discuss the plan.</p> <p><u>OEL Accountability Report:</u> Ian Golden requested this agenda item be moved to the April Board meeting due to the weather threat. Gena Tiedeman requested that a brief summary of the corrective action items be provided to the Board prior to the April meeting.</p>	
Old Business	<p><u>Finance Report and Waiting List/New Enrollment Update:</u> Cathie Odom reviewed the Earmarks thru February. Currently there are 698 children on the wait list and Coalition staff are calling 120 families per month. Last month 60 families were contacted and 48 families enrolled in services. The families that were added to the list in July and August 2017 are currently being called off.</p> <p><u>Legislative Update:</u> The Board reviewed a Power Point that contained legislative updates (see attached); due to the weather threat, only the highlights were reviewed. The Board discussed the upcoming requirements that will be needed if the proposed bills are passed.</p>	No Action/Follow-up
Public Comment/Board Announcements	Priscilla DeNino announced to the Board that she has sold The Learning Tree and due to this change she would no longer be able to be the Private Provider Representative. Sky informed the Board that the Coalition will be sending out the voting information to the providers for a new Private Provider Representative.	No Action/Follow-up
Adjournment	The meeting was adjourned at 5:02 pm	<p>Ian Golden motioned for the adjournment of the Board meeting.</p> <p>Priscilla DeNino seconded the motion. The motion passed unanimously by all Board members.</p>
Next Meeting	April 17, 2018	No Action/Follow up

March 2018 Board of Directors Minutes Approved:

Respectfully Submitted,

Approved

 4/17/2018
 Signature Date
 Executive Coordinator

 4/17/18
 Signature Date
 Executive Director



Director's Report April 2018

State and Office of Early Learning (OEL) Update:

- A series of statewide meetings will be held in Orlando from April 23 – 27, 2018. On Monday, April 23, Alan Bergman and Sky Beard will be attending the Early Learning Advisory Council (ELAC) meeting. ELAC is composed of the Board Chairs from all Early Learning Coalitions from around the state. On Tuesday, April 24, Sky will be attending the Office of Early Learning's Executive Director meeting. The primary focus of this meeting will be to discuss the implementation of HB 1091. On Wednesday, April 25, Sky will be serving as Chair of the Association of Early Learning Coalitions (AELC) at their monthly meeting. From the afternoon of Wednesday until Friday, April 27, members of the ELC Leadership Team will be attending the annual AELC Leadership Symposium. This annual event provides workshops, panel discussions and keynote speakers related to the work of ELCs.
- Coalition staff continue to prepare for the deployment of the next phase of the EFS Modernization (Portal) project. The next significant release is scheduled to be available for user acceptance testing (UAT) in May/June with anticipated full deployment in July. The next release provides for functionality related to School Readiness eligibility determination and enrollment, selection of providers by parents, VPK enrollments by provider, provider reimbursement and reporting. Coalition staff continue to participate in all conference calls, webinars and other discussions related to this important project.

Coalition Update:

- The Early Learning Coalition will be hosting its 9th Annual Provider Conference on Saturday, April 14 at the Crowne Plaza Melbourne – Oceanfront. The early learning conference will provide high quality workshop presenters as well as opportunities for teachers, directors and other early childhood professionals to engage with one another. It is expected that approximately 200 owners, directors and early childhood teachers will attend.
- Coalition staff will be participating in the World's Greatest Baby Shower in Viera on Saturday, May 12. In addition to providing information to attendees about the services offered by ELC, the Coalition's Screening and Assessment Specialists will be supporting the Help Me Grow's Books, Balls and Blocks activities. ELC staff will be conducting developmental screenings utilizing the Ages and Stages Questionnaire as well as providing opportunities for vision and hearing screenings for children attending.

PROUDLY SUPPORTED BY:

EARLY LEARNING COALITION OF BREVARD

Board of Directors Meeting
April 17, 2018



HB 1091/SB 1254

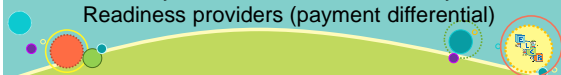
Signed by Governor Scott on March 30



HB 1091/SB 1254

Key Components:

- Revision to definition for families experiencing domestic violence
- Locally established School Readiness eligibility priorities
- Voluntary use of child assessments by School Readiness providers (payment differential)



HB 1091/SB 1254

Key Components:

- Required use of program assessment tool for School Readiness providers (July 2019; payment differential)
- Enhancements to Family Portal
- Local needs assessment



HB 1091/SB 1254

Next Steps:

- OEL and ED discussion on April 24 in Orlando
 - General interpretation
 - Timeline
- Large amount of rulemaking
- Statewide procurement of child assessment and program assessment tools
- Local discussions about capacity and fiscal impact



OEL ACCOUNTABILITY REVIEW

- Preliminary work began September 15, 2017
- Onsite review occurred week of October 16, 2017
- Draft report received January 9, 2018
- Final report received February 24, 2018
- Corrective action due March 26, 2018
- All along was ongoing dialogue to clarify, provide additional information, etc.



OEL ACCOUNTABILITY REVIEW

- Coalition Governance
- Operations and Program Management
- CCR&R
- Educational Service Delivery
- School Readiness eligibility
- School Readiness payment validation
- VPK eligibility
- VPK payment validation
- VPK provider eligibility
- Data accuracy

CORRECTIVE ACTION SUMMARY

No Findings

Coalition Governance
CCR&R
Educational Service Delivery
School Readiness Payment Validation
VPK Eligibility
VPK Payment Validation

CORRECTIVE ACTION SUMMARY

Operations and Program Management

- The Coalitions background screening policy (for employees) needed to be revised to include language for subrecipients, contractors or subcontractors. Though the required language was in the subrecipient contract, it was absent from the internal background screening policy.
- Action: Policy updated

CORRECTIVE ACTION SUMMARY

Operations and Program Management

- In addition to the 27 School Readiness children included in the file review sample, an additional 5 were selected to review the Coalition's anti-fraud practices. One of the 5 reviewed included a staff error where a parent was provided less than the 14 days notice of termination as required.
- Action: Staff training provided

CORRECTIVE ACTION SUMMARY

Operations and Program Management

- Though the Coalition conducted Tier 1 monitoring during the 16.17 year, OEL was unable to determine that all School Readiness providers were monitored; discrepancy between list of providers OEL and ELC staff utilized
- Action: Tier 1 log and process updated

CORRECTIVE ACTION SUMMARY

School Readiness Eligibility

- Of the 27 School Readiness files sampled, one file contained a staff error when calculating household income (related to child support calculation)
- Action: Staff training conducted

CORRECTIVE ACTION SUMMARY

VPK Provider Eligibility

- Coalition is required to approve provider requests for VPK assessment kits within 7 days; VPK providers are required to administer pre and post assessment kits and enter them into data system; Coalition to monitor for compliance
- Action: Comprehensive review of process; new tracking logs created



CORRECTIVE ACTION SUMMARY

Data Accuracy

- Coalition was asked to revise its process for how Gold Seal dates are entered into statewide data system.
- Action: Revisions made as required; inquiry made about interpretation in EFS Modernization system



Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2016
Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2016 calendar year, or tax year beginning 07/01/16, and ending 06/30/17

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 BREVARD COUNTY, INC. Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) PO BOX 560692 Room/suite _____ City or town, state or province, country, and ZIP or foreign postal code ROCKLEDGE FL 32956 F Name and address of principal officer: NATALIE BEARD PO BOX 560692 ROCKLEDGE FL 32956	D Employer identification number 59-3651961 E Telephone number 321-637-1800 G Gross receipts \$ 31,371,264 H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
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		
J Website: ▶ ELCBREVARD.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2000
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 SUPPORT FOR SCHOOL READINESS AND VOLUNTARY PRE-KINDERGARTEN PROGRAMS SO THAT CHILDREN HAVE THE OPPORTUNITY TO BENEFIT FROM THE HIGHEST QUALITY EARLY LEARNING ENVIRONMENTS. 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 17 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 17 5 Total number of individuals employed in calendar year 2016 (Part V, line 2a) 5 91 6 Total number of volunteers (estimate if necessary) 6 5 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0 b Net unrelated business taxable income from Form 990-T, line 34 7b 0		
Revenue	8 Contributions and grants (Part VIII, line 1h) 28,460,408 9 Program service revenue (Part VIII, line 2g) 0 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 30,462 12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 28,490,870	Prior Year	Current Year
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 0 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 2,840,065 16a Professional fundraising fees (Part IX, column (A), line 11e) 0 b Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,876 17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 25,634,808 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 28,474,873 19 Revenue less expenses. Subtract line 18 from line 12 15,997	2,811,367	2,811,367
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 2,561,436 21 Total liabilities (Part X, line 26) 2,192,203 22 Net assets or fund balances. Subtract line 21 from line 20 369,233	35,968	35,968
		Beginning of Current Year	End of Year
		2,870,168	2,464,890
		405,278	405,278

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 NATALIE BEARD Type or print name and title EXECUTIVE DIRECTOR	Date _____
Paid Preparer Use Only	Print/Type preparer's name OCTAVIO A. VERDEJA Preparer's signature _____ Date 04/02/18 Check <input type="checkbox"/> if self-employed PTIN P00640853 Firm's name ▶ VERDEJA, DE ARMAS & TRUJILLO, LLP Firm's EIN ▶ 20-4989621 Firm's address ▶ 255 ALHAMBRA CIR STE 560 CORAL GABLES, FL 33134-7417 Phone no. 305-446-3177	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck 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 SUPPORT FOR SCHOOL READINESS.****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 \$ **18,050,458** including grants of\$) (Revenue \$)**SUBSIDIZED CHILD CARE - THE SUBSIDIZED CHILD CARE PROGRAM PROVIDES ELIGIBLE CHILDREN AND FAMILIES WITH SUBSIDIZED CHILD CARE AS WELL AS ADMINISTRATIVE AND DIRECT SERVICES NECESSARY TO DEVELOP AND MAINTAIN A SAFE, COST EFFECTIVE, FAMILY FRIENDLY SYSTEM TO PROTECT AT-RISK CHILDREN AND TO ASSIST FAMILIES WITH BECOMING OR MAINTAINING SELF-SUFFICIENCY. THIS PROGRAM SERVED ON AN AVERAGE 3,553 CHILDREN PER MONTH DURING FISCAL YEAR 2016-2017.****DRAFT****4b** (Code:) (Expenses \$ **11,047,151** including grants of\$) (Revenue \$)**VOLUNTARY PRE-KINDERGARTEN - THE VOLUNTARY PRE-KINDERGARTEN PROGRAM (VPK) PROVIDES A FREE EDUCATIONAL PROGRAM DESIGNED TO ENHANCE EACH CHILD'S BASIC SKILLS IN LANGUAGE AND COGNITIVE DEVELOPMENT. ALL FLORIDA RESIDENT CHILDREN WHO WILL REACH FOUR YEARS OF AGE ON OR BEFORE SEPTEMBER 1ST OF THE CURRENT SCHOOL YEAR ARE ELIGIBLE FOR THE PROGRAM. THIS PROGRAM SERVED 4,500 CHILDREN IN FISCAL YEAR 2016-2017.****4c** (Code:) (Expenses \$ **964,364** including grants of\$) (Revenue \$)**THE EARLY LEARNING PERFORMANCE FUNDING PILOT IS AN EARLY LEARNING PROFESSIONAL DEVELOPMENT INITIATIVE FUNDED BY THE FLORIDA LEGISLATURE TO PROVIDE INCENTIVES TO CHILD CARE PROVIDERS AND INSTRUCTORS FOR IMPROVEMENT IN SCHOOL READINESS PROGRAM OUTCOMES AND PROVIDE DATA FOR AN INDEPENDENT EVALUATION.****4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses **30,061,973**

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)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
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? If "Yes," complete Schedule C, Part II		X
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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
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? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
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? If "Yes," complete Schedule D, Part VI	X	
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? If "Yes," complete Schedule D, Part VII		X
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? If "Yes," complete Schedule D, Part VIII		X
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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
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)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? If "Yes," complete Schedule F, Parts I and IV		X
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? If "Yes," complete Schedule F, Parts II and IV		X
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? If "Yes," complete Schedule F, Parts III and IV		X
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? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>		X
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>		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>		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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		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>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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>		
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>		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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	41
b	Enter the number of Forms W-2G included in 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
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	91
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	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? If "No" to line 3b, provide an explanation in Schedule O	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? If "No," provide an explanation in Schedule O	14b	

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 in 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	17		
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 in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent	1b	17		
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, or 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 in 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	X
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 in 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 in 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 in 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 **FL**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)

19 Describe in 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: **►**

CATHRYN ODOM
ROCKLEDGE

1018 FLORIDA AVE

FL 32955

321-637-1800

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 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 and/or Box 7 of Form 1099-MISC) 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.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ 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 dotted 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) ALAN BERGMAN	1.00									
CHAIRPERSON	0.00	X						0	0	0
(2) BETH MILLS	1.00									
VICE CHAIRPERSON	0.00	X						0	0	0
(3) JEFFREY HARRISON	1.00									
TREASURER	0.00	X						0	0	0
(4) MARK BROMS	1.00									
SECRETARY	0.00	X						0	0	0
(5) TOM PEER	1.00									
DIRECTOR	0.00	X						0	0	0
(6) ALTHEA PUZIO	1.00									
DIRECTOR	0.00	X						0	0	0
(7) MICHAEL DURANTE	1.00									
DIRECTOR	0.00	X						0	0	0
(8) NATALIE JACKSON	1.00									
DIRECTOR	0.00	X						0	0	0
(9) TRAVIA WILLIAMS	1.00									
DIRECTOR	0.00	X						0	0	0
(10) VICTORIA CANDELORA	1.00									
DIRECTOR	0.00	X						0	0	0
(11) IAN GOLDEN	1.00									
DIRECTOR	0.00	X						0	0	0

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 dotted 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(12) DONNA BEETTAM	1.00									
DIRECTOR	0.00	X						0	0	0
(13) LORI DUESTER	1.00									
DIRECTOR	0.00	X						0	0	0
(14) PRISCILLA DENINO	1.00									
DIRECTOR	0.00	X						0	0	0
(15) DON LUSK	1.00									
DIRECTOR	0.00	X						0	0	0
(16) TERRI BARLOW	1.00									
DIRECTOR	0.00	X						0	0	0
(17) MYRNA SHIMEI	1.00									
DIRECTOR	0.00	X						0	0	0
(18) NATALIE BEARD	50.00									
EXECUTIVE DIRECTOR	0.00			X				77,347	0	4,458
(19) CATHRYN ODOM	50.00									
DIRECTOR OF BUSINESS	0.00			X				68,438	0	2,690
1b Sub-total								145,785		7,148
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								145,785		7,148

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 **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such person		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
BREVARD COUNTY SCHOOL BOARD VPK 2700 JUDGE FRAN JAMIESON WAY VIERA FL 32940	EARLY EDUCATION	2,937,947
WISH UPON A STAR INC 5305 BABCOCK STREET PALM BAY FL 32905	EARLY EDUCATION	1,275,762
ANGEL KIDS CHILD CARE CENTER 2930 W EAU GALLIE BLVD MELBOURNE FL 32935	EARLY EDUCATION	637,775
CORAL REEF ACADEMY 2180 JULIAN AVENUE PALM BAY FL 32905	EARLY EDUCATION	622,686
PINEAPPLE COVE ACADEMY 1785 ELDRON BLVD SE PALM BAY FL 32909	EARLY EDUCATION	536,092

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 **5**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 257,000				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 31,014,166				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 80,527				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		31,351,693			
Program Service Revenue	2a	Busn. Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real (ii) Personal				
b Less: rental exps.						
c Rental inc. or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less: cost or other basis & sales exps.						
c Gain or (loss)						
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
11a OTHER INCOME		19,569	19,569			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		19,569				
12 Total revenue. See instructions.		31,371,264	19,569	0		2

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 ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
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	167,932	26,982	140,950	
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	2,013,192	1,304,330	708,862	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	105,979	90,262	15,717	
9 Other employee benefits	347,792	205,943	141,849	
10 Payroll taxes	176,472	107,811	68,661	
11 Fees for services (non-employees):				
a Management				
b Legal	1,016		1,016	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	15,400		15,400	
12 Advertising and promotion				
13 Office expenses	34,898	22,107	12,791	
14 Information technology				
15 Royalties				
16 Occupancy	243,690	157,776	85,914	
17 Travel	12,246	6,089	6,154	3
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,241	1,468	4,773	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	18,704	12,165	6,539	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CHILDCARE PAYMENTS	26,830,112	26,830,112		
b PROGRAM ENHANCEMENTS	861,333	861,048	285	
c SUBRECIPIENT SERVICES	261,500	261,500		
d COMPUTER/NETWORKING	84,663	53,920	30,743	
e All other expenses	154,126	120,460	29,793	3,873
25 Total functional expenses. Add lines 1 through 24e	31,335,296	30,061,973	1,269,447	3,876
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)				

Part X Balance SheetCheck 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	1,270,151	1	1,694,242
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	1,205,126	3	1,099,749
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	86,159	9	63,078
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 104,810		
	b Less: accumulated depreciation	10b 104,810	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	13,099
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,561,436	16	2,870,168	
Liabilities	17 Accounts payable and accrued expenses	2,192,203	17	2,464,307
	18 Grants payable		18	
	19 Deferred revenue		19	583
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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		25	
	26 Total liabilities. Add lines 17 through 25	2,192,203	26	2,464,890
	Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		112,233	27	148,278
28 Temporarily restricted net assets		257,000	28	257,000
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances		369,233	33	405,278
34 Total liabilities and net assets/fund balances	2,561,436	34	2,870,168	

Part XI Reconciliation of Net AssetsCheck 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	31,371,264
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,335,296
3	Revenue less expenses. Subtract line 2 from line 1	3	35,968
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	369,233
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	77
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	405,278

Part XII Financial Statements and ReportingCheck 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 in 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 in 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 Single Audit Act and OMB Circular A-133? _____	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 in Schedule O and describe any steps taken to undergo such audits. _____	3b	X

Form **990** (2016)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization

**EARLY LEARNING COALITION OF BREVARD
COUNTY, INC.**

Employer identification number

59-3651961

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12g that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990 or 990-EZ) 2016

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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	27,514,277	27,434,788	29,549,601	28,460,408	31,351,693	144,310,767
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	27,514,277	27,434,788	29,549,601	28,460,408	31,351,693	144,310,767
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.						144,310,767

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	27,514,277	27,434,788	29,549,601	28,460,408	31,351,693	144,310,767
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					2	2
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.)				30,462		30,462
11 Total support. Add lines 7 through 10						144,341,231
12 Gross receipts from related activities, etc. (see instructions)					12	19,569

13 First five 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**

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	99.98 %
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	99.98 %
16a 33 1/3% support test—2016. 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—2015. 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—2016. 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—2015. 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"/>	

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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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 in 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 five 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

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2016. 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—2015. 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 ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
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)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

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 in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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? 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.		
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)? 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).		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
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** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

	Yes	No
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? 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.		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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 (explain in detail in Part VI):		
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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2016 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1	Distributable amount for 2016 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2016 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2016:			
a				
b				
c	From 2013			
d	From 2014			
e	From 2015			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2016 distributable amount			
i	Carryover from 2011 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2016 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2016 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2017. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b	Excess from 2013			
c	Excess from 2014			
d	Excess from 2015			
e	Excess from 2016			

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.)

PART II, LINE 10 - OTHER INCOME DETAIL

\$ 30,462

DRAFT

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2016

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**

▶ **Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.**

Name of the organization

**EARLY LEARNING COALITION OF BREVARD
COUNTY, INC.**

Employer identification number

59-3651961

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.

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Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

Name of organization

EARLY LEARNING COALITION OF BREVARD

Employer identification number

59-3651961

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	OFFICE OF EARLY LEARNING 250 MARRIOTT DRIVE TALLAHASSEE FL 32399	\$ 19,474,948	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	OFFICE OF EARLY LEARNING VPK 250 MARRIOTT DRIVE TALLAHASSEE FL 32399	\$ 11,485,243	Person <input checked="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.)

DRAFT

SCHEDULE D
(Form 990)

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.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

EARLY LEARNING COALITION OF BREVARD
COUNTY, INC.

Employer identification number

59-3651961

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (b) acquired after 8/17/06 and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☐ Public exhibition **d** ☐ Loan or exchange programs
b ☐ Scholarly research **e** ☐ Other
c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ %

b Permanent endowment ▶ %

c Temporarily restricted endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		102,240	102,240	
e Other		2,570	2,570	

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶

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. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

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. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

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, col. (B) line 15.) ►	

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)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

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	31,485,209
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	113,945
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	113,945
3	Subtract line 2e from line 1	3	31,371,264
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	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	31,371,264

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	31,449,164
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	113,868
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	113,868
3	Subtract line 2e from line 1	3	31,335,296
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	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	31,335,296

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 - FIN 48 FOOTNOTE

THE ORGANIZATION HAS ADOPTED THE PROVISIONS OF ASC NO 740, "ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES" ("ASC NO 740"). ASC 740 REQUIRED THAT THE IMPACT OF TAX POSITIONS TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THEY ARE MORE LIKELY THAN NOT OF BEING SUSTAINED UPON EXAMINATION. ACCORDINGLY, NO PROVISION FOR INCOME TAXES IS MADE IN THE FINANCIAL STATEMENTS. AT 6/30/17, THERE WERE NO UNCERTAIN TAX POSITIONS. THE ORGANIZATION FILES TAX RETURNS WITH US FEDERAL AND OTHER TAX AUTHORITIES FOR WHICH STATUE LIMITATIONS MAY GO BACK TO THE YEAR ENDED 2014.

Part XIII **Supplemental Information** *(continued)*

DRAFT

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization

**EARLY LEARNING COALITION OF BREVARD
COUNTY, INC.**

Employer identification number

59-3651961

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE FORM 990 WILL BE PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW
AND COMMENTS. THE EXECUTIVE/FINANCE COMMITTEE, WHICH ACTS AS THE AUDIT
COMMITTEE FOR THE ORGANIZATION, WILL APPROVE THE FINAL VERSION BEFORE
FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
DIRECTOR OF BUSINESS OPERATIONS AND QUALITY ASSURANCE ADMINISTRATOR MONITOR
AND PROVIDE UPDATES TO THE BOARD AT LEAST ON A SEMI-ANNUAL BASIS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
ANNUALLY, COMPENSATION DATA IS GATHERED FROM SURROUNDING EARLY LEARNING
COALITIONS WITH SIMILIAR BUDGETS AND SERVICES. IN ADDITION, COMPENSATION
FOR LOCAL NON-PROFIT ORGANIZATIONS WAS COMPARED TO THE SALARY FOR THE
EXECUTIVE DIRECTOR. THE BOARD OF DIRECTORS AND EXECUTIVE COMMITTEE REVIEWED
INFORMATION, DISCUSSED PERFORMANCE FOR THE PAST YEAR AND DEVELOPED GOALS
FOR THE UPCOMING YEAR. BASED ON PERFORMANCE AND COMPENSATION DATA REVIEWED,
SALARY FOR THE EXECUTIVE DIRECTOR WAS DETERMINED FOR THE YEAR. THE
EXECUTIVE DIRECTOR DETERMINES THE SALARY FOR KEY EMPLOYEES BASED ON
COMPARABLE COMPENSATION, EXPERIENCE AND PERFORMANCE.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
COALITIONS WITH SIMILIAR BUDGETS AND SERVICES. IN ADDITION, COMPENSATION
FOR LOCAL NON-PROFIT ORGANIZATIONS WAS COMPARED TO THE SALARY FOR THE
EXECUTIVE DIRECTOR. THE BOARD OF DIRECTORS AND EXECUTIVE COMMITTEE REVIEWED

Name of the organization

Employer identification number

EARLY LEARNING COALITION OF BREVARD

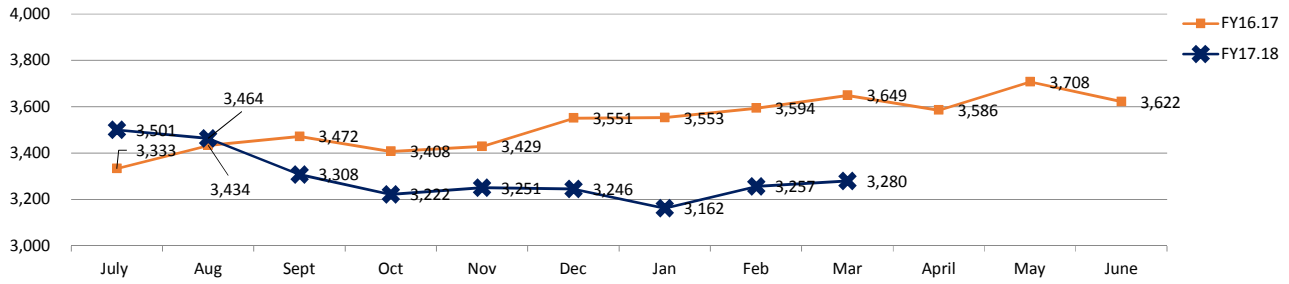
59-3651961

INFORMATION, DISCUSSED PERFORMANCE FOR THE PAST YEAR AND DEVELOPED GOALS FOR THE UPCOMING YEAR. BASED ON PERFORMANCE AND COMPENSATION DATA REVIEWED, SALARY FOR THE EXECUTIVE DIRECTOR WAS DETERMINED FOR THE YEAR. THE EXECUTIVE DIRECTOR DETERMINES THE SALARY FOR KEY EMPLOYEES BASED ON COMPARABLE COMPENSATION, EXPERIENCE AND PERFORMANCE.

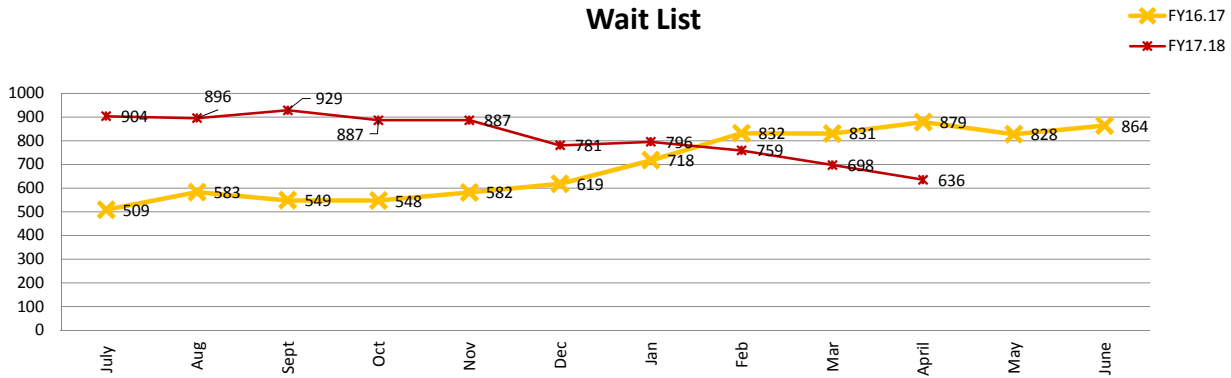
FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
ALL DOCUMENTS ARE PROVIDED UPON REQUEST, ARE POSTED ON THE ORGANIZATION'S INTRANET AND ARE AVAILABLE FROM WWW.GUIDESTAR.ORG.

DRAFT

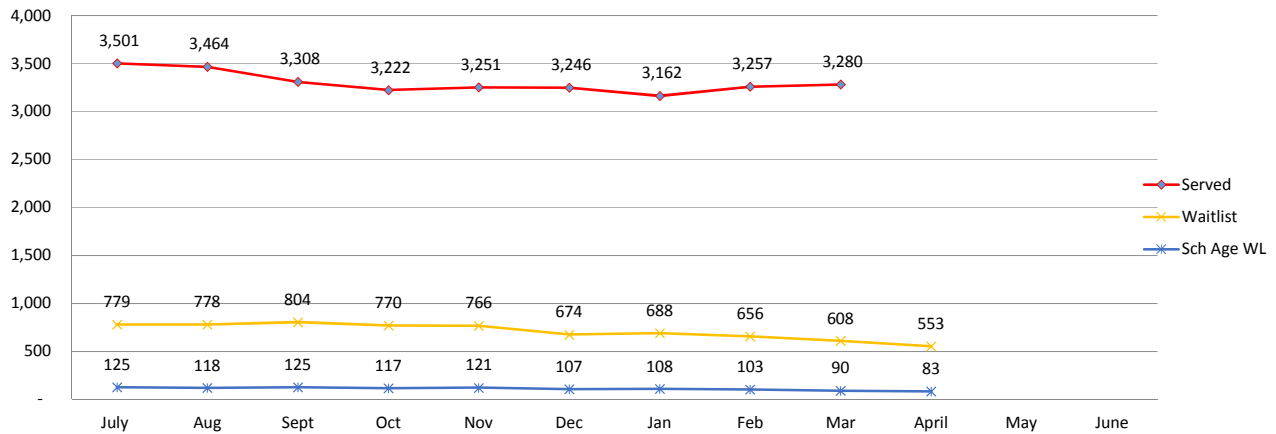
Children Served



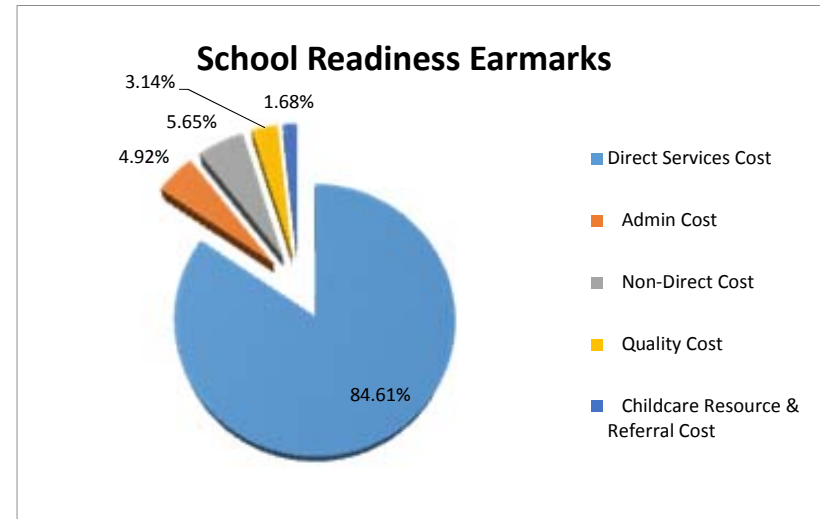
Wait List



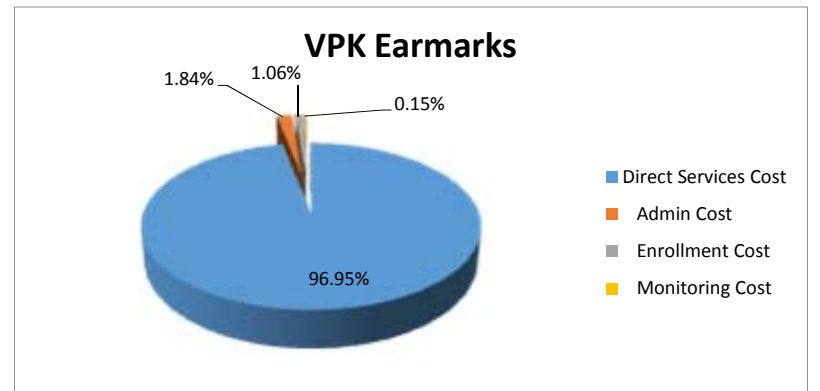
WaitList vs. Served - Current FY



School Readiness				
Category of Spending	FY 17-18 Award	Actual thru 3/31/18	Current %	Earmark/ Restrictions
Award Amount	\$ 18,246,147			
Direct Services Cost	\$ 15,038,979	\$ 10,428,837	84.61%	Minimum 78%
Non-Slot Dollars:				
Admin Cost	\$ 785,706	\$ 606,883	4.92%	Maximum 5%
Non-Direct Cost	1,424,375	696,362	5.65%	
Quality Cost	916,151	386,877	3.14%	Minimum 4%
Childcare Resource & Referral Cost	80,936	207,063	1.68%	(4.57%)
Total Non-Slot Dollars	\$ 3,207,168	\$ 1,897,185	15.39%	Maximum 22%



VPK				
Category of Spending	FY 17-18 Award	Actual thru 3/31/18	Current %	Earmark/ Restrictions
Award Amount	\$ 11,582,978			
Direct Services Cost	\$ 11,142,032	\$ 8,788,385	96.95%	Minimum 96%
Non-Slot Dollars:				
Admin Cost	\$ 248,971	\$ 166,944	1.84%	
Enrollment Cost	180,264	95,947	1.06%	Maximum 4%
Monitoring Cost	12,470	13,532	0.15%	
Total Non-Slot Dollars	\$ 441,705	\$ 276,423	3.05%	



Fiscal Year 2017-2018

March 2018

Budget

	Total	Thru 3/31/18	Actual
Economically Disadvantaged Direct Svcs	8,213,202	6,159,902	5,561,965
Projected Match	492,792	369,594	333,718
Match Waived	-	-	-
Total Match Requirement	492,792	369,594	333,718

Projected

	Total	Thru 3/31/18	Actual
Cash Match Sources			
United Way	262,000	196,500	196,240
CDBG Funders	45,893	1,024	30,359
Other direct match funders	2,500	-	426
Indirect match funders	-	-	-
Cash subtotal	310,393	197,524	227,025
In-kind Match Sources			
Public Education Program	90,147	67,610	49,992
Managed IT Services	15,300	11,475	10,387
Professional Services/Other	500	-	-
InKind subtotal	105,947	79,085	60,379
Total Match	416,340	276,609	287,404
Estimated Match Remaining (Surplus)	76,452	92,985	46,314



DEPARTMENT OF EDUCATION
COMMISSIONER OF EDUCATION
PAM STEWART

OFFICE OF EARLY LEARNING
(850) 717-8550

EXECUTIVE DIRECTOR
RODNEY MACKINNON

**DEPUTY DIRECTOR OF
OPERATIONS**
STEPHANIE L. GEHRES, CPA

**PROGRAM INTEGRITY
MANAGER**
REGINAL WILLIAMS

REVIEW SUPERVISOR
ANDREA WARD

REVIEW TEAM LEAD
JUNIOR TAIT

REVIEW TEAM

PATINA FULLER
WINNIE SMITH
EDWIN STEPHENS
JAMES MADURO, JR.
REBECCA AMNOTT

**ACCOUNTABILITY REVIEW
SPECIALIST**
FRED TRIPLETT

REPORT AS17-18.01
FEBRUARY 2018



FLORIDA DEPARTMENT OF
EDUCATION
fldoc.org

OFFICE OF
Early Learning

LEARN EARLY. LEARN FOR LIFE.

***ACCOUNTABILITY MONITORING REPORT FOR THE
EARLY LEARNING COALITION OF BREVARD COUNTY***

The Florida Department of Education's Office of Early Learning (OEL) conducted an early education and care accountability review for the Early Learning Coalition of Brevard (the Brevard Coalition, the coalition). The coalition is incorporated as a not-for-profit organization, which is tax exempt under 26 USC s. 501(c)(3).

All early learning service providers who expend state and federal funds shall operate early education and care programs in a manner that complies with state and federal rules, regulations and laws. The team conducted the review to ensure the coalition's overall administration and implementation of early learning programs (Coalition Governance (CG), Operations and Program Management (OPM), Child Care Resource and Referral (CCR&R), Educational Services Delivery (ESD), School Readiness (SR), Voluntary Prekindergarten (VPK), and Data Accuracy (DA)) meets or exceeds service delivery and operational requirements.

The combination desk and onsite review began Monday, Oct. 16, 2017. The accountability review team reviewed the coalition's programmatic operations from July 1, 2016, through Oct. 31, 2017; the coalition's monitoring reports and supporting documentation for SR services the coalition delivered April, May, June and July 2017; and for VPK services during the 2016-2017 and 2017-2018 program years.

The Early Learning Grant Agreement requires the coalition to take corrective actions for each non-compliance finding. The report notes corrective action recommendations to help the coalition effectively deliver program services.

250 Marriott Drive, Tallahassee, Florida 32399

Telephone: (850) 717-8550 Fax: (850) 921-0026 Toll Free Line: 1-866-FL-Ready (357-3239)

www.FloridaEarlyLearning.com

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I. Authority

Federal and Florida laws, rules and regulations mandate that OEL administer early learning programs in Florida, as well as monitor and evaluate each coalition's performance in administering the early learning programs and implementing the coalition's SR plan (Title 45, Code of Federal Regulations (CFR); ss. 98.1(b)(6), 1002.82(2)(p) and 1002.75, Florida Statutes (F.S.)). The monitoring and performance evaluations must include, at a minimum, onsite monitoring of a coalition's finances, management, operations and programs. OEL may also identify business practice observations for a coalition's consideration to improve the outcomes of the early learning programs. Observations can include items noted that increase the entity's risk of potential non-compliance and, if left unresolved, could generate findings in future program years.

II. Scope and Methodology

OEL developed performance criteria to provide a framework for measuring a coalition's effectiveness in implementing early learning programs. The performance criteria include indicators about compliance with federal and state laws, rules and regulations to assist the coalition in maintaining high quality in coalition governance (CG), operations and program management (OPM), Child Care Resource and Referral (CCR&R), educational services delivery (ESD), SR eligibility, VPK child eligibility (VPKC), VPK provider eligibility (VPKP), SR payment validation (SRPV), VPK payment validation (VPKPV) and data accuracy (DA).

OEL will review all coalitions in the 2017-2018 review cycle for CG, OPM, CCR&R, ESD, DA, SR, VPK child and VPK provider eligibility. OEL will base these reviews on a risk assessment conducted prior to the beginning of each monitoring cycle to establish projected monitoring sample sizes.

III. Coalition Background Information

Provider type and children served – The following is a list of the number of provider types and the number of children served by program type. The number of children served includes eligible children birth through school age.

Type of Providers	Number of SR Providers	Number of VPK Providers	Number of School Readiness Children	Number of Voluntary Prekindergarten Children
Faith-Based Providers ¹	N/A	43	N/A	1,392
Family Child Care Homes	5	1	50	10
Private Centers/Schools	104	140	4,137	3,755
Public School Providers	0	38	0	955
Informal Caregivers	0	N/A	0	N/A
Total (unduplicated) ²	109	179	4,169	4,679

Source – OEL Fact Book FY2017-2018 (as of Dec. 26, 2017).

¹ Distinct count of providers. The provider type counts include faith-based providers, which OEL does not consider a separate provider type. OEL does not require that a coalition identify faith-based providers in the SR Program.

² The sum of coalition data does not equal the statewide total. More than one coalition may serve these children.

Organization and staffing – The coalition has a staff of 47 full-time employees who implement the programmatic aspects of the coalition’s board of directors’ mission.

Board governance – The coalition’s board of directors serves as the coalition’s policy-making entity and delegates authority to the coalition’s executive director. At the time of the review, the board consisted of 16 members representing Brevard County. Membership composition includes representatives from both the private and public sectors. The standing committees, established according to the coalition’s bylaws that support the board are the Executive/ Finance, Strategic Planning, and Nominating.

Scope of services –

During the review period, the coalition and the School Board of Brevard County, Florida provided the following early learning services –

SR child eligibility determinations	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
VPK child eligibility determinations	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
VPK provider eligibility determinations	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
SR provider reimbursements	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
VPK provider reimbursements	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
CCR&R	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
Parent support	<input checked="" type="checkbox"/> Coalition	<input checked="" type="checkbox"/> Contractor
Health screening	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
Developmental screening	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
SR provider recruitment	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
VPK provider recruitment	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
SR provider training	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
VPK provider training	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
EFS management	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor
Information Systems Security	<input checked="" type="checkbox"/> Coalition	<input type="checkbox"/> Contractor

The coalition’s allocations for the SR and VPK programs in the fiscal year ending June 30, 2018, totaled approximately \$29,980,097.00. Expenditures³ totaled approximately \$14,511,960.00.

Early Learning Coalition of Brevard County Reported SR and VPK Allocations and Expenditures		
Services	Allocation FY 2017-2018	Expenditures (as of Dec. 21, 2017; Dec. 20, 2017; Dec. 20, 2017)
School Readiness	\$18,246,147.00	\$8,630,674.00
CCEP	\$126,134.00	\$30,612.00
Total SR	\$18,372,281.00	\$8,661,286.00
Voluntary Prekindergarten	\$11,137,479.00	\$5,690,952.00
Administration	\$445,499.00	\$141,961.00
Total VPK	\$11,582,978.00	\$5,832,913.00
Outreach, Awareness and Monitoring Initiative		
Outreach and Awareness	\$10,165.00	\$3,318.00
Monitoring	\$14,673.00	\$14,443.00
Total OAM	\$24,838.00	\$17,761.00

³ Expenditures in the table represent cost categories that support the scope of the accountability review and are not all-inclusive.

Total All Programs	\$29,980,097.00	\$14,511,960.00

Source – SR Notice of Award July 1, 2017; VPK Notice of Award July 1, 2017; OAMI Notice of Award July 1, 2017; and OEL Expenditure Worksheet

IV. Review Criteria Findings and Recommendations

The following report summarizes the entity's compliance or noncompliance to early learning requirements that the accountability review analysts observed during the monitoring engagement. Under the terms of the Early Learning Grant Agreement between OEL and the coalition, the coalition must submit a corrective action plan for all noncompliance findings within 30 days of receiving the published report. Each finding(s) and its associated recommendation in this section has a reference number. The numbered statements contain the review observations on criteria that did not comply with state or federal requirements. Some files may contain more than one finding(s) type. The file numbers cited in each finding(s) refer to the file(s) listed on the monitoring review spreadsheets or scorecards. **The recommendations address steps the coalition should take to correct the observed noncompliance. A corrective action plan should identify the initial finding's cause and how the coalition will correct the finding(s) and continue compliance.**

V. Coalition Governance

For SR, VPK and CCR&R program success, a coalition must have an effective executive leadership structure. The board should be the policymaking entity for the coalition, and the executive director should have the primary responsibility for implementing and managing the coalition's policies.

Each coalition establishes its own bylaws, including selecting a method of parliamentary procedures to provide structure and organization for board business and operations. The Brevard Coalition's bylaws set Modern Rules of Order as a standard for parliamentary procedure for voting members. A coalition's approach to governance is important to avoid possible legal challenges to board actions.

In addition, in order to allow public input and provide timely information, the coalition board must comply with Florida Sunshine Law. Compliance includes noticing meetings and holding them at times and in places accessible to the public, as well as promptly recording meeting minutes and making them available to the public.

CG-A. Board Governance

OEL reviewed policies and procedures, observed processes, inspected documents and, where necessary, interviewed entity personnel to determine the coalition board's effectiveness and statutory adherence. A coalition's approach to governance is important to avoid possible legal challenges to board actions.

- 1. The coalition adheres to board membership statutory and program requirements.** (*s. 286.011, 1002.83(2)-(11), Florida Statutes (F.S.); Rule 6M-9.110, Florida Administrative Code (FAC); Article I, Section 24, Florida Constitution*)

The coalition met all requirements for this criterion.

- 2. The full board and committee meeting process includes decision-making by quorum.** (*s. 1002.83(6), F.S.*)

The coalition met all requirements for this criterion.

- 3. Each board member with a disclosed conflict of interest abstains from voting as statute requires.** (*ss. 112.3143 and 1002.83(8), F.S.; Grant Agreement, Exhibit IV. B, H and J*)

The coalition met all requirements for this criterion.

4. **Each board member discloses the nature of his or her interests as a public record in a memorandum and the board incorporated the disclosure in the minutes as statute requires.** (*ss. 112.3143 and 1002.83(8), F.S.; Grant Agreement, Exhibit IV. B, H and J*)

The coalition met all requirements for this criterion.

CG-B. Board Meeting Accessibility and Sunshine Law

OEL reviewed policies and procedures, observed processes, inspected documents and, where necessary, interviewed entity personnel to determine whether the board adheres to Florida Government in the Sunshine. This allows public input and provides timely information.

1. **The coalition noticed and conducted board and committee meetings and workgroups according to Florida Sunshine Law, including notification requirements and written meeting minutes.** (*s. 286.011(1),(2) and (6), F.S.; 2014 Government in the Sunshine Manual; s. 1002.85(2)(a), F.S.; Rule 6M-9.110, FAC*)

The coalition met all requirements for this criterion.

CG-C. Previous Corrective Actions

OEL examined previous findings and coalition follow-up actions to determine whether the coalition is in compliance with the corrective action plan OEL accepted following the coalition's most recent CG accountability review.

1. **CG corrective action plan adherence.** (*Grant Agreement, Exhibit III, section B*)

The coalition met all requirements for this criterion. The coalition implemented previously-accepted corrective actions.

VI. Operations and Program Management

OEL reviews the coalition's OPM performance for a clearly defined organizational structure, including procedures to effectively manage coalition personnel; adherence to customer complaint resolution processes; maintaining internal controls over federal programs, consistent with laws, rules and policies; processes to accurately and promptly report improper payments; and policies and procedures to monitor all subrecipient and child care provider contracts' administrative, programmatic and eligibility aspects.

OPM-A. Operations, Human Resources and Internal Controls

OEL reviewed policies and procedures, observed processes, inspected documents and, where necessary, interviewed entity personnel to determine whether the coalition or its contractors followed state and federal statutes and Early Learning Grant Agreement requirements regarding background screenings, subrecipient and child care provider monitoring, and human resource policies.

1. **The coalition and its contractors have implemented background screening procedures as the Grant Agreement and applicable laws require.** (*ss. 435.04, 943.052 and 1002.84(9), F.S.; Grant Agreement, Exhibit I, section E*)

Finding(s) –

- **Item 1** – While the coalition obtained documentation of completed background screenings from the subrecipient on Dec. 5, 2017, the coalition did not verify that the subrecipient's staff cleared the screening before contract execution and maintain the screenings on file as the Grant Agreement requires.
- **Item 2** – The coalition's background screening procedures do not contain the requirement –

Any subrecipient, contractor or subcontractor who does not meet the definition of "Qualified Entity," but who will perform duties under contract with the ELC and who is permitted access to a child care location while

children are present, or who will have access to confidential information about the children in care of their family, shall comply with all of the above.

The coalition completed the following corrective action(s) –

Item 1 – The coalition stated it will have subrecipient staff clear the background screening process before executing the subrecipient’s contract and it will maintain the results on file.

Recommendation(s) –

OPM-A.1, Item 2 – Revise the coalition’s background screening procedures to include the missing element. Submit policy to OEL.

2. **The coalition certified that it complies with the requirements for VPK and SR records, including records access and confidentiality and retention, as OEL approved in the coalition’s SR Plan.** (*Grant Agreement, Exhibit I, sections FF and GG; ss. 119.07(1), 1002.72 and 1002.97, F.S.; and Article I, Section 24, Florida Constitution*)

The coalition met all requirements for this criterion.

3. **The coalition has appropriate separation of duties to prevent personnel performing duties relating to parent/child application intake and eligibility determination and approval from performing duties relating to accounting and reimbursement, unless the coalition has implemented sufficient internal controls for proper reimbursement processes/procedures oversight.** (*45 CFR Part 75; Grant Agreement, Exhibit IV, section B.13, Certifications and Assurances*)

The coalition met all requirements for this criterion.

OPM-B. Improper Payments

OEL reviewed policies and procedures, observed processes, inspected documents and, where necessary, interviewed entity personnel to determine how the coalition discovers and reports improper payments.

1. **The coalition followed the anti-fraud due process procedures as rule requires.** (*Rule 6M-9.400, FAC; CCDF State Plan 8.1.5; Grant Agreement, Exhibit II, sections D.3 and R*)

Finding(s) –

- **Item 1** – The coalition did not provide 1 of 5 clients sampled written advance notice a minimum of 14 calendar days before suspending or terminating services as Rule 6M-9.400, FAC, requires.
- **Item 2** – The coalition’s written advance notice to clients did not contain the following elements that Rule 6M-9.400, FAC, requires –
 - The coalition includes the, “Notice of the potential for repayment of improper benefits if the conclusion of fraud is upheld.” However, it does not include the clarifying phrase, “including any benefits received after the receipt of the written advance notice.”
 - The procedure for the recipient to obtain a copy of his or her file.
 - The amount of overpayment due for recovery, if applicable.

The coalition completed the following corrective action(s) –

Item 2 – The coalition updated its written advance notice including all missing elements.

Recommendation(s) –

OPM-B.1, Item 1 – Submit to OEL the coalition’s fraud notification process and evidence of staff training on the process.

OPM-C. Subrecipient and Child Care Provider Monitoring

OEL reviewed policies and procedures, observed processes, inspected documents and, where necessary, interviewed entity personnel to determine whether the coalition has an adequate provider oversight and monitoring resolution process.

1. **The coalition conducts subrecipient monitoring for all contracted early learning programs according to its approved monitoring plan.** (ss. 1002.84(14)-(15) and 1002.85(2)(h), F.S.; and Grant Agreement, Exhibit I, sections C and J; Exhibit II, section D.6; Exhibit IV, section II.F)

The coalition met all requirements for this criterion.

2. **The coalition monitors SR child care providers in compliance with its plan and Rule 6M-4.630, FAC, to verify that providers are implementing effective programs as ss. 1002.82, 1002.84 and 1002.88, F.S., require.** (45 CFR s. 74.51; s. 1002.82, F.S.; CCDF State Plan 1.3.2; Rule 6M-4.630, FAC; Grant Agreement, Exhibit II, section D.6)

Finding(s) –

While the coalition submitted documentation to support tier 1 monitoring during the 2016-2017 program year, the OEL was unable to verify whether the ELC monitored all contracted providers for required elements in tier 1 as rule requires. It appeared the coalition monitored based on a sample of providers and not all of them.

Recommendation(s) –

OPM-C.2 – Submit to OEL documentation that shows the coalition utilized a tier 1 log that meets the requirement of Rule 6M-4.630, FAC.

3. **The coalition has a monitoring process and tool for onsite VPK child care provider monitoring based on the VPK Outreach, Awareness and Monitoring Initiative (OAMI) Grant requirements.** (VPK OAMI Grant; Grant Agreement, Exhibit II, section D.6; OEL-VPK 20)

The coalition met all requirements for this criterion.

OPM-D. Previous Corrective Actions

OEL examined previous findings and coalition follow-up actions to determine whether the coalition is in compliance with the corrective action plan OEL accepted following the coalition's most recent OPM accountability review.

1. **OPM corrective action plan adherence.** (Grant Agreement, Exhibits II and III)

The coalition met all requirements for this criterion.

VII. Child Care Resource and Referral

CCR&R serves as the front door to all services the coalition or its contracted service provider offer. Rule 6M-9.300, Florida Administrative Code (FAC), requires a coalition to offer a parent assistance with locating child care and information – which will help the parent make an informed decision – as well as additional information and community resources as appropriate.

A coalition shall follow the minimum standards required to guide the coalition in delivering CCR&R services to a family. CCR&R requirements address issues such as customer service criteria, staff training and certification, consumer services and information, and database maintenance. Each CCR&R specialist should be able to explain various types of legally operating early learning and school-age child care providers (including all licensed and license-exempt centers; faith-based providers; licensed, registered and large family child care homes; school-age care providers; SR providers; VPK providers; Head Start providers; Early Head Start providers; nanny/au-pair

agencies; and summer camp providers). When offering CCR&R services, a coalition must provide a family with options and resources in addition to wait list placement. A family enrolling a child in the VPK Program may request a complete list of all area VPK providers or receive a customized list of area VPK providers that best matches the family's needs. The Child Care and Development Fund (CCDF) plan states that all Florida families should have access to CCR&R services. CCR&R services support families in becoming self-sufficient and making informed decisions about child care.

CCR&R-A. CCR&R Services Delivery

OEL reviewed policies and procedures, observed processes, inspected documents, conducted Quality Assurance Assessment (QAA) calls and, where necessary, interviewed entity personnel to determine whether the coalition makes CCR&R services available and accessible to all Florida families.

1. **The coalition adheres to QAA requirements for CCR&R services.** (*s. 1002.92, F.S.; Grant Agreement, Exhibit II, sections B.4 and C.4; Rule 6M-9.300, FAC*)

The coalition met all requirements for this criterion.

2. **The coalition provides CCR&R services without cost to the individual requesting services within three business days of the individual's request for services.** (*Rule 6M-9.300(3)(d), FAC; Grant Agreement, Exhibit II, section C.4.12*)

The coalition met all requirements for this criterion.

3. **The coalition maintains a website and one other form of outreach and awareness within its service area that describes the services offered and the website clearly displays administrative and CCR&R contact information, including phone numbers and hours of operation on the front page of the website.** (*Rule 6M-9.300(4)(b), FAC; Grant Agreement, Exhibit II, section C.1.12*)

The coalition met all requirements for this criterion.

4. **The coalition submitted to the OEL the CCR&R Accessibility Report and CCR&R ELC Staff List prior to the last business day in August.** (*Rule 6M-9.300(4) FAC; Grant Agreement, Exhibit II, sections C.4.13 and D.7.11*)

The coalition met all requirements for this criterion.

CCR&R-B. Customized Child Care/Child Care Listings

OEL reviewed policies and procedures, observed processes, inspected documents, conducted QAA calls and, where necessary, interviewed entity personnel to determine whether the coalition provides a complete informational packet to each individual requesting CCR&R services.

1. **The coalition provides a child care listing to each individual requesting service within three business days after the individual requested services.** (*s. 1002.92(3)(a)-(b), F.S.; Grant Agreement, Exhibit II, section C.4.12; Rule 6M-9.300(6), FAC*)

Finding(s) –

The child care listing for QAA Call No. 2 had fewer than 10 providers. Rule requires the coalition to provide at least 10 providers unless fewer than 10 match the search criteria.

OEL requires no further corrective action(s) –

The coalition submitted evidence of staff training conducted on the required elements of a CCR&R listing.

CCR&R-C. Consumer Education/Community Resources

OEL reviewed policies and procedures, observed processes, inspected documents, conducted QAA calls and, where necessary, interviewed entity personnel to determine if the coalition offers a list of relevant consumer education resources and community resources, including the manner in which customers can obtain each resource, to all individuals requesting CCR&R services.

1. **The coalition adheres to consumer education and community resources requirements outlined in rule. (s. 1002.92(1) and (3)(h), F.S.; Rule 6M-9.300(7), FAC; CCDF State Plan 2.2.3; Grant Agreement, Exhibit II, C.4.4 and 11)**

Finding(s) –

For QAA call No. 2, the coalition did not provide contact information for the state and local child care provider licensing agencies as rule requires.

OEL requires no further corrective action(s) –

The coalition submitted evidence of staff training conducted required elements of a CCR&R listing.

CCR&R-D. Provider Information

OEL reviewed policies and procedures, observed processes, inspected documents and, where necessary, interviewed entity personnel to determine whether the coalition complied with rule and statute regarding updating provider information in EFS.

1. **The coalition completed the provider update process within the required timeframe. (Rule 6M-9.300(8), FAC; Grant Agreement, Exhibit II, C.4.3 and 4.4)**

The coalition met all requirements for this criterion.

CCR&R-E. Previous Corrective Actions

OEL examined previous findings and coalition follow-up actions to determine whether the coalition is in compliance with the corrective action plan OEL accepted following the coalition's most recent CCR&R accountability review.

1. **CCR&R corrective action plan adherence. (Grant Agreement, Exhibit II, C.4)**

This criterion is not applicable. The coalition completed all required corrective actions.

VIII. Educational Services Delivery

During the review, the team looked at the required components for implementing a local comprehensive program of school readiness program services that complies with statutes and OEL-adopted rules that enhance children's cognitive, social and physical development to achieve performance standards. The components include verifying provider use of developmentally appropriate curricula, implementing developmental screenings and assessments for children participating in the program, coordinating staff development and provider training, improving child care quality and availability, and fostering parental support and involvement.

ESD-A. Age-Appropriate Developmental Screenings

OEL reviewed policies and procedures, observed processes, inspected documents and, where necessary, interviewed entity personnel to determine whether the coalition requires providers to implement an OEL-approved curriculum and a character development program.

1. **The coalition documented efforts to have all sampled children developmentally screened within 45 days of enrollment and the coalition's screening policies align with Rule 6M-4.720, FAC. (s. 1002.84(5), F.S.; Rule 6M-4.720(2)(b)-(c), FAC; Grant Agreement, Exhibit II, 6.5.1 and 6.5.3)**

The coalition met all requirements for this criterion.

- 2. The coalition has a process to verify that parents receive the screening results in writing.** (*s. 1002.84(5), F.S.; Rule 6M-4.720(2)(b)-(c), FAC; Grant Agreement, Exhibit II, 6.5.1*)

The coalition met all requirements for this criterion.

- 3. The coalition has a process to verify that a parent who has declined screening on a child's behalf has submitted a completed Form OEL-SR 24 to the coalition or provider, or has documented on a coalition form that he or she is declining child screenings.** (*Rule 6M-4.720(2)(d), FAC*)

The coalition met all requirements for this criterion.

- 4. The coalition initiated individualized supports within 60 calendar days for children showing concerning screening results, as Rule 6M-4.720(5), FAC, describes.** (*Rule 6M-4.720(5), FAC; Grant Agreement, Exhibit II, 6.5.2*)

The coalition met all requirements for this criterion.

- 5. The coalition has a process to verify that each parent of a child who receives a referral receives notification of the referral in writing and the coalition's procedure aligns with Rule 6M-4.720(5), FAC.** (*Rule 6M-4.720(5), FAC*)

The coalition met all requirements for this criterion.

ESD-B. Previous Corrective Actions

OEL examined previous findings and coalition follow-up actions to determine whether the coalition is in compliance with the corrective action plan OEL accepted following the coalition's most recent ESD accountability review.

- 1. ESD corrective action plan adherence.** (*Grant Agreement, Exhibit II, D.6 and F.8*)

This criterion is not applicable. The coalition had no previous corrective actions.

IX. School Readiness Eligibility

OEL reviewed SR eligibility applications, referrals, redeterminations, hours of care, rights and responsibilities/terms and conditions, parental choice, immunization, child's age, definition of a parent, residency, citizenship/immigration status, family unit size and income, parent copayment, purpose for care, billing group eligibility, qualifying care and provider arrangements, and EFS information accuracy.

During the 2016-17 fiscal year, the coalition served 5,247 children in the SR program. Using the established risk assessment methodology, the review team examined 27 SR child files for compliance with the SR Program under Title 45 CFR, parts 98 and 99; CCDF plan Part 2; s. 1002.87, F.S.; and Rule 6M-4, FAC. The sample represents 0.5 percent of the total SR children the coalition served. Six of the reviewed files contained one or more findings.

SR-A. Eligibility Application Process

An SR child file must include a completed application and child care (payment) certificate that the parent has signed and dated. A parent must sign an application at the initial eligibility determination and at each subsequent redetermination. A parent may submit an application via mail, facsimile or electronically.

The child care (payment) certificate is an authorization for services for eligible child(ren) at eligible providers. The certificate identifies the child(ren) for whom a coalition authorized child care, the provider the family selected, the assessed parent copayment for each eligible child(ren) and the authorized begin and end dates.

1. **The coalition has a completed, signed and dated application for each child.** (45 CFR s. 98.20(b); ss. 1002.84(7) and 1002.89(6)(c), F.S.; Rule 6M-4.208 (3), FAC; CCDF State Plan 2.1.2)

The coalition met all requirements for this criterion.

2. **The coalition has a completed, signed and dated payment certificate for each child.** (45 CFR s. 98.2; s. 1002.82(6)(c), F.S.; Rule 6M-4.200(4), FAC; CCDF State Plan 4.1)

The coalition met all requirements for this criterion.

SR-B. Child Care Authorization Forms (Referrals)

Several child care eligibility categories for SR services require a documented Child Care Authorization form as the OEL Standard Codes note. For all partner referral programs, a coalition shall have a documented Child Care Authorization Form and approve child care for the period the Child Care Authorization Form authorizes if the authorized period is within program guidelines and the child meets SR Program requirements.

This section only applies to families receiving child protection services, families participating in the Welfare Transition Program (WTP) and families receiving services from a designated homelessness program or a certified domestic violence program. It may also apply to children in the Relative Caregiver (RCG) Program if there is a Child Care Authorization Form.

1. **The coalition has a complete and valid Child Care Authorization Form for each applicable child.** (45 CFR s. 98.20(b); Grant Agreement, Exhibit II, C.6.1.5; Rule 6M-4.200(2), FAC)

Finding(s) –

- **File Nos. 6, 7, 10** – The travel time listed on the referral is incorrect.
- **File No. 15** –
 - The child care authorization form does not include the authorized hours of care.
 - The file does not document that the coalition contacted the referring entity to verify the authorized hours of care.
 - The most recently executed referral does not list the hours of care.

OEL requires no further corrective action(s) –

The coalition corrected the following file(s) – #6, 7, 10, 15

2. **The authorized eligibility period on the Child Care Authorization Form is the correct length.** (Rule 6M-4.200(2), FAC; CCDF State Plan 3)

The coalition met all requirements for this criterion.

3. **The coalition authorized SR services within the authorized child care period on the Child Care Authorization Form.** (Rule 6M-4.200(2), FAC)

The coalition met all requirements for this criterion.

SR-C. Timely Delivery of Services for Priority Groups

A coalition's eligibility determination/processing shall be timely and act upon a Child Care Authorization within 10 calendar days from receiving the Child Care Authorization (referral) form for TANF/TCA/TCC and at-risk programs.

This section only applies to families receiving child protection services, families participating in WTP, a designated homelessness program or a certified domestic violence program. It may also apply to children in the RCG Program if there is a Child Care Authorization Form.

- 1. The coalition acted upon the Child Care Authorization Form for each applicable client within 10 calendar days from receipt.** (*s. 1002.87(1), F.S.; CCDF State Plan 3.1.8; Grant Agreement, Exhibit II, C.6.1.3*)

The coalition met all requirements for this criterion.

SR-D. Authorized Hours of Care

Authorized hours of care for all SR services shall meet unit of care definition. The amount of care is related to purpose for care plus reasonable travel time (one hour per day). The definition of **full-time** care is at least six hours but not more than 11 hours of child care or early childhood education services in a 24-hour period. Although full-time employment or training will most often require authorization for full-time care, there are situations in which families will need only part-time care (such as for a child who is in school and only needs before- or after-school care). The definition of **part-time** care is fewer than six hours of care or early childhood education services in a 24-hour period.

- 1. The coalition authorized the appropriate hours of care based upon the amount of care the family needed.** (*ss. 1002.81(10) and (13), F.S.; Rule 6M-4.200(2) and (3), FAC; 45 CFR 98.21(g); CCDF State Plan 3.1.3*)

The coalition met all requirements for this criterion.

SR-E. Eligibility Period and Redetermination

A coalition must provide SR services to a family within the eligibility period. Eligibility begins only after a coalition has established all eligibility factors. At a minimum, a coalition must redetermine eligibility annually for every family who receives SR services. Welfare Transition Program participants will receive authorization for child care funding for the period the referring agency's child care authorization states. A coalition must discontinue a family's funding at the redetermination due date if the coalition has not yet fully reestablished the family's eligibility according to eligibility requirements. A coalition must document why a child is no longer eligible for the SR Program according to OEL's standard codes.

- 1. The client received SR services within the correct authorized eligibility period.** (*s. 1002.84(7), F.S.; Rules 6M-4.200(2)(a)-(b) and 4.208(4), FAC; CCDF State Plan 3.1.7*)

The coalition met all requirements for this criterion.

SR-F. Parental Rights and Responsibilities/Terms and Conditions

An SR child file must have a signed and dated Parental Rights and Responsibilities/Terms and Conditions notice that includes the required minimum information as criterion SR-V.4 in the SR Standard Eligibility Review Program Guide lists. The parent must sign the document at least annually or when content on the form changes.

- 1. There is evidence that the coalition notified parents of their rights and responsibilities.** (*45 CFR s. 98.30-34, 46 and 60; Rule 6M-4.200*)

The coalition met all requirements for this criterion.

SR-G. Parental Choice

A coalition must allow parents to choose from a variety of child care categories, including center-based care, family child care and informal child care to the extent authorized in the state's CCDF Plan that the United States

Department of Health and Human Services approved pursuant to 45 CFR s. 98.30. A coalition may not limit or exclude a faith-based provider's care and curriculum in any of these categories.

A coalition must retain documentation showing that it explained and offered parental choice. A coalition shall provide each applicant information that allows for informed parental choice decisions related to selecting a child care provider.

- 1. There is evidence that the parent received information about parental choice.** (45 CFR s. 98.30; s. 1002.82(2)(b), F.S.; CCDF State Plan 4.1)

The coalition met all requirements for this criterion.

SR-H. Health and Safety Requirements (including immunization)

Section 1002.88(1)(c) and (j), F.S., requires program providers to provide basic health and safety of their premises and facilities and comply with requirements for age-appropriate immunizations of children enrolled in the School Readiness Program.

All School Readiness providers must address basic health and safety of their program(s) and facilities, and shall allow the Department of Children and Families or local licensing agency, whichever is applicable, the ability to inspect all program premises, including access to facilities, personnel and records and to monitor and verify compliance with School Readiness health, safety and training standards, pursuant to ss. 402.311(2) and 1002.82(2)(i), F.S. Verification of immunization is conducted during these inspections.

Prior to participation in the School Readiness Program, and annually thereafter, each School Readiness Program facility shall receive a compliance inspection based on the requirements of s. 1002.88, F.S., and minimum standards contained within the provider-type specific health and safety checklist and corresponding handbook adopted under Rule 6M-4.620, FAC. Annual inspections shall be unannounced and shall take place within the contract year at a time the department or local licensing agency (as applicable) schedules.

The Department of Children and Families or local licensing agency (as applicable) will identify any issue of noncompliance with the standards outlined in the provider-type specific health and safety checklist(s) or corresponding handbook(s) and forward it to the appropriate early learning coalition for corrective action, probation or termination according to enforcement procedures outlined in the corresponding provider-type specific handbook and the Statewide Provider Contract for the School Readiness Program adopted under Rule 6M-4.610, FAC.

- 1. Each sampled School Readiness Program facility received a health and safety inspection according to s. 1002.88(1)(c), F.S., and Rule 6M-4.620, FAC, requirements.** (ss. 1002.88(1)(c) and 1002.88(1)(j), F.S.; Rule 6M-4.620, FAC)

The coalition met all requirements for this criterion.

SR-I. Child Age Requirements

State regulations require a child to be younger than 13 years to be eligible for the SR Program. However, revised Rule 6M-4.200(3)(b)1, FAC, effective Dec. 18, 2016, states that if a child's age exceeds the age limit during the 12-month authorization period, the child shall continue to receive services for the remainder of the 12-month authorization period.

- 1. Each child is younger than 13 years.** (45 CFR 98.20; s. 1002.87, F.S.; CCDF State Plan 3.1.1 and 3.1.7)

The coalition met all requirements for this criterion.

SR-J. Definition of a Parent

Federal regulation provides the definition of a parent for the purpose of establishing a child's eligibility for SR services. A parent means a parent by blood, marriage or adoption and also means a legal guardian or a person standing in loco parentis. In loco parentis is a person who acts in place of a parent, assuming care and custody of a child by a formal or informal agreement with the child's parent. Florida law states that a parent is either or both parents of a child, any guardian of a child, any person in a parental relationship to a child or any person exercising supervisory or temporary authority over a child in place of the parent.

1. **Each applicant met the definition of a parent.** (45 CFR s. 98.2; ss. 1000.21(5) and 1002.97(1), F.S.; Rule 6M-4.200(1)(b) and (c), FAC; CCDF State Plan 3.1.2 and 3.1.7)

The coalition met all requirements for this criterion.

SR-K. Residency Requirements

SR child files must include documented evidence that the family currently resides in the state of Florida. A coalition shall verify residency information with documentation that includes an in-state physical address. There is no minimum prerequisite length of time a person must reside in Florida to obtain benefits. A family member may also be a temporary resident in a domestic violence or homeless shelter in Florida or authorized emergency management location. A client must be a Florida resident to receive TANF benefits, which the referring agency verifies during the TANF/TCA application process (s. 414.095(2)(a), F.S.).

1. **The coalition established that each applicant is a Florida resident.** (45 CFR s. 98.20(2) and (3)(i); Rule 6M-4.208(4)(c), FAC; Grant Agreement, Exhibit II, C.6.1.5.5)

The coalition met all requirements for this criterion.

2. **The coalition authorized child care by parent's county of residence.** (ss. 1002.83(1) and 1002.89(5), F.S.; Rule 6M-4.208(4)(c), FAC)

The coalition met all requirements for this criterion.

SR-L. U.S. Citizenship/Qualified Alien Status

A child must be a U.S. citizen or a qualified alien to be eligible for SR services. For children born outside of the U.S., there must be documentation in the SR child file to support the child's legal status.

A coalition shall accept a Child Care Authorization Form (referral) from Workforce for TANF/TCA recipients as citizenship proof.

1. **The coalition established and documented each child's U.S. citizenship or qualified alien status.** (Title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA); 62 Federal Register (FR) 61344; CCDF-ACF-PI-2008-01; CCDF State Plan 3.1.7; Grant Agreement, Exhibit II, C.6.1.5.6)

The coalition met all requirements for this criterion.

SR-M. Family Unit Income

An SR child file shall include a completed SR Income Worksheet for Eligibility and Parent Copayment to determine a child's eligibility and establish the applicable parent fee based on the sliding fee scale included in an OEL-approved coalition plan. When the parents (legal or biological), married or unmarried, reside together in the home, a coalition must include any income both parents receive in the total family income. OEL rules provide guidelines for verifying employment and income.

1. **Each file contains appropriate documentation that the SR participant acknowledged and affirmed the income and calculations the coalition used to assess the parent copayment for each applicant.** (*Rule 6M-4.200(3) and 6M-4.208(4)(g), FAC; CCDF State Plan 3.1.4, 3.1.5 and 3.1.7*)

The coalition met all requirements for this criterion.

2. **Each file contains appropriate documentation to fully support gross earned and unearned family income.** (*Rule 6M-4.200(3) and 208(4)(f)(6), FAC; CCDF State Plan 3.1.4, 3.1.5 and 3.1.7*)

The coalition met all requirements for this criterion.

3. **The coalition correctly calculated gross earned and unearned family income.** (*s. 1002.81(8), F.S.; Rule 6M-4.208, FAC; CCDF State Plan 3.1.4, 3.1.5 and 3.1.7*)

Finding(s) –

File No. 25 – OEL was unable to duplicate the coalition’s child support calculation. The coalition did not follow its process for calculating income.

Recommendation(s) –

SR-M.3 – Conduct staff training on calculating unearned family income. Submit evidence of training to OEL.

SR-N. Family Unit Size

Use family unit size along with the family’s gross annual income to determine if the family meets the income threshold to initially qualify for SR services. A family may consist of a parent or parents living together, a parent’s minor child and any other minor child for whom the parent is legally responsible. A family may also include any other adult whom the parent considers part of the family, such as a grandparent the family supports. Statute defines family or household members as “spouses, former spouses, persons related by blood or marriage, persons who are parents of a child in common regardless of whether they have been married and other persons who are currently residing together in the same dwelling unit as if a family” (*s. 1002.81(9), F.S.*).

1. **The coalition accurately determined family unit size and relationship.** (*s. 1002.81(9), F.S.; Rule 6M-4.208,(4)(e), FAC; CCDF State Plan 3.1.7*)

The coalition met all requirements for this criterion.

SR-O. Maximum Family Unit Income Threshold

In order for the coalition to approve a family for a service, the family applying must meet income eligibility requirements to receive approval unless the service is available without regard to income. OEL rules provide guidelines for verifying employment and income. An applicant must fully declare household circumstances and income on the application.

1. **Family unit size and income meet the income threshold requirement.** (*45 CFR s. 98.20(a)(2); s. 1002.87(1)(c) and (f), F.S.; Rule(s) 6M-4.200 and 4.208, FAC; CCDF State Plan 3.1.5 and 3.3.1*)

The coalition met all requirements for this criterion.

SR-P. Parent Copayment

For each parent who receives SR services, the coalition shall assess a copayment based on family size and the family’s gross annual income according to the sliding fee scale included in the OEL-approved coalition plan.

1. **The coalition correctly assessed the parent copayment.** (*45 CFR s. 98.42(a) and (b); s. 1002.84(8), F.S.; Rule 6M-4.400, FAC; CCDF State Plan 3.4*)

The coalition met all requirements for this criterion.

SR-Q. Parent Copayment Fee Waiver

A coalition may, on a case-by-case basis, waive the copayment for an at-risk child regardless of the family's income. Under the standard process for waiving a copayment for an at-risk child, the referring case manager may indicate the waiver on the referral or provide other written documentation requesting the fee waiver. In addition, a coalition may, on a case-by-case basis, waive the copayment for a child in a family whose income does not exceed the FPL and whose family experiences a natural disaster or an event that limits the parent's ability to pay (e.g., incarceration, residential treatment, homelessness, an emergency situation or the parent's participation in a parenting class).

1. **If applicable, the coalition documented the temporary fee waiver request and identified the reason.** (45 CFR ss. 98.42(c) and 98.20(a)(3)(ii)(A); s. 1002.84(8), F.S.; Rule 6M-400(6), FAC; CCDF State Plan 3.4.4)

The coalition met all requirements for this criterion.

SR-R. Purpose for Care

A family's eligibility for SR services depends on an established purpose for care. A coalition must verify that any parent who requests funding has a purpose for care.

1. **Each family has a documented and valid purpose for care.** (45 CFR s. 98.20(a)(3)(i) and (ii); Rule 6M-4.208(4)(f), FAC; CCDF State Plan 3.1.3 and 3.1.7)

The coalition met all requirements for this criterion.

2. **The coalition followed the correct procedure when families lost their purpose for care.** (45 CFR s. 98.20(a)(3)(i) and (ii); Rule 6M-4.200, FAC; CCDF State Plan 3.1.3 and 3.1.7)

The coalition met all requirements for this criterion.

SR-S. Billing Group Eligibility

Each family unit shall meet state requirements for the approved eligibility and billing group. Each OCA standard code provides definitions for each billing group's purpose for care. The same codes also act as guidance when a coalition should use the income of the "child only" to calculate eligibility. OEL has established standard codes (OEL Standard Codes) to categorize specific eligibility groups that are critical to the ability of OEL and its stakeholders to properly report on federal programs. Additionally, federal law requires a parent to have a purpose for care to receive funding. OEL standardizes codes for uniform and accurate data reporting on local, state and federal reports. A coalition's incorrect use of codes affects the accuracy of reporting, payments and reimbursements.

1. **The billing group is correct, based on SR Program requirements.** (45 CFR s. 98.20; Rule 6M-4.200, FAC)

The coalition met all requirements for this criterion.

SR-T. Qualifying Care and Provider Arrangements

To receive SR funds for providing child care services, a provider must be eligible to legally provide child care services and must have a fully executed SR provider agreement with the coalition. A parent may choose from a variety of eligible child care types, including licensed, licensed exempt, registered or informal care. Upon the effective date of the 2016 revisions to Rule 6M-4.620, FAC, the Department of Children and Families or the local licensing agency, as applicable, will conduct inspections to determine compliance with the School Readiness Program provider standards through exercise of its discretionary power to enforce compliance with the laws. The

authority to inspect includes access to facilities, personnel and records. A School Readiness Program provider that refuses entry or inspection shall have its provider contract terminated. The revised rule will require that school readiness providers must employ child care personnel who have satisfied the screening requirements of Chapter 402, F.S., and fulfilled OEL's training requirements.

1. **Only legally operating providers who met regulatory requirements provided SR services.** (45 CFR ss. 98.2 and 98.41; s. 1002.88(1)(a), F.S.; CCDF State Plan 3.1.1)

The coalition met all requirements for this criterion.

2. **The coalition had a fully executed Statewide Provider Contract for the School Readiness Program in place with each provider prior to making any payments.** (s. 1002.88(1)(e) and (p), F.S.; Rule 6M-4.610, FAC)

The coalition met all requirements for this criterion.

3. **The coalition enrolled children from licensed, out-of-home foster care in provider sites according to rule.** (Rule 65C-13.030(2)(d), FAC; CCDF State Plan 1.4.1 and 3.1.3(c))

Finding(s) –

The coalition did not follow the provider selection process for one birth to school-aged foster care child as rule requires.

OEL requires no further corrective action(s) –

The coalition submitted a process requiring the coalition to place all foster care children from birth to school age into care in accordance with the provider selection process and evidence of training conducted on the procedure.

SR-U. Statewide Information System Accuracy

The Grant Agreement requires a coalition to use the most current release of the OEL statewide information system, currently the Enhanced Field System or the Family Portal. A coalition must use the OEL statewide information system to establish eligibility for child care funding. The OEL statewide information system must accurately reflect the most current household circumstances that the applicant presented to the coalition. The OEL statewide information system is the basis for reimbursement and federal and state reporting.

The review shall consist of comparing SR child eligibility files against OEL statewide information system records for accuracy of entry, timeliness of processing actions, case history note narrations and data security.

1. **The information in each SR child file matched the information in the OEL statewide information system.** (s. 1002.82(2)(n), F.S.; Grant Agreement, Exhibit II, C.3 and C.6.1.5)

Finding(s) –

- **DA-A.1, File No. 6** – The coalition entered the parent's name into EFS as the child's name.

Note: OEL identified this finding with its data accuracy review. However, due to the nature of the noncompliance OEL is listing it in this section.

- **File No. 19** – The child's social security number in EFS does not match the one listed on the referral and DCF-Florida screen shot.

OEL requires no further corrective action(s) –

The coalition corrected the following file(s) – #6 (DA-A.1), 19

SR-V. Eligibility Policies, Priorities and Disenrollment

Each early learning coalition shall base priority for participation in the SR Program on s. 1002.87, F.S. In order to participate in the School Readiness Program, parents shall submit a prequalifying questionnaire, file an application if appropriate and provide requested documentation to an early learning coalition. If funds are available at the time of application, the coalition shall conduct an eligibility determination. If funds are not available at the time of application, the coalition shall place the child or children on a wait list.

Coalitions shall review each submitted application and required documentation within 20 calendar days of receipt to determine if the parent is potentially eligible based on s. 1002.87(1), F.S. The coalition shall notify the parent if the applicant(s) meet the wait list eligibility criteria. At least once every six months from the date the coalition initially placed the family on the wait list, or from the last revalidation date, the coalition shall contact the parent and request that the parent submit updated information regarding eligibility status. If the coalition determines that the family is potentially eligible based on the application, and if funding is available, the coalition shall conduct an eligibility determination based on s. 1002.87, F.S., and Rule 6M-4.200, FAC.

Disenrollment means the removal, either temporary or permanent, of a child from participation in the SR Program. A coalition may remove a child from the SR Program in compliance with Rule 6M-4.200(6), FAC.

- 1. The coalition's wait list procedures and practices follow rule and the Grant Agreement for serving children in the SR Program.** (s. 1002.87(1) and (3), F.S.; Rule 6M-4.300, FAC; Grant Agreement, Exhibit II, C.1 and 2; CCDF State Plan 3.2)

Finding(s) –

- **Item 1** – The coalition has one child on its last 15 children enrolled list with an application status of active waiting although the coalition enrolled the child in OEL Statewide Information System.
- **Item 2** – The coalition has one child on its last 15 children enrolled list that the coalition did not enroll in OEL Statewide Information System. The child has a status of active waiting.
- **Item 3** – The coalition has 11 children on the wait list with selected priorities not based on child age.

OEL requires no further corrective action(s) –

- **Item 1** – The coalition changed the child status on Nov. 9, 2017, from active waiting to active eligible.
- **Item 2** – The coalition updated the child's status in the statewide information system.
- **Item 3** – The coalition provided clarification, screenshots and corrected the children's priorities where applicable.

- 2. The coalition has certified that it is following its approved disenrollment policy for disenrolling children from SR services.** (s. 1002.87(7), F.S.; OEL-PG-240.04; Grant Agreement, Exhibit I, Y.6, and Exhibit II, C.6.3)

The coalition met all requirements for this criterion.

- 3. The coalition's written SR policies and procedures align with rules and statutes.** (ss. 1002.81 and 1002.87, F.S.; Rule 6M-4, FAC)

The coalition met all requirements for this criterion.

- 4. The Rights and Responsibilities/Terms and Conditions notification contains the required minimum information.**

The coalition met all requirements for this criterion.

SR-W. Previous Corrective Actions

OEL examined previous findings and coalition follow-up actions to determine whether the coalition is in compliance with the corrective action plan OEL accepted following the coalition's most recent SR accountability review.

1. SR corrective action plan adherence. *(Grant Agreement, Exhibit II, D.6 and F.8)*

This criterion is not applicable. The coalition completed all required corrective actions.

SR-X. School Readiness Subcontractor Monitoring

The Grant Agreement, Exhibit II, D.6, requires a coalition to have and implement an annual monitoring plan documenting the coalition's planned monitoring procedures for all contracts, grants, agreements and programs. The plan must include quarterly monitoring that addresses, at a minimum, the requirements listed in the SR Standard Eligibility Review Program Guide, including using all required elements and sample sizes. The coalition shall monitor the same SR child files within the sample for eligibility and payment validation criteria.

The coalition certifies that it has established and shall implement a monitoring plan, which includes, at a minimum, monitoring or testing of coalition subrecipient activities, reporting, corrective action resolution and tracking.

1. The coalition's subrecipient monitoring included each criterion the SR Standard Eligibility Review Program Guide lists. *(Grant Agreement, Exhibit II, D.6)*

OEL did not review this criterion because the coalition provides SR services directly.

2. The coalition followed the sample size guidelines during subrecipient monitoring for SR child eligibility and payment validation. *(Grant Agreement, Exhibit II, D.6)*

OEL did not review this criterion because the coalition provides SR services directly.

X. School Readiness Payment Validation

Using the established risk assessment methodology, the OEL team sampled 27 SR child files for payment validation for April, May, June and July 2017. The team also evaluated the records for absences based on OEL attendance rules. The team compared attendance records and noted any discrepancies. See the payment validation spreadsheet for specific record detail.

SRPV-A. Attendance Monitoring

A coalition shall have well-defined procedures for attendance monitoring and provider payments. An SR provider must maintain daily attendance documentation, which, at a minimum, shall include a sign-in/sign-out process that a coalition approves to validate attendance data. A coalition must implement a records retention policy for maintaining all documentation according to sub-grant award provisions.

Additionally, Rule 65C-22.001(10), FAC, Child Care Standards General Requirements, states that "daily attendance of children shall be taken and recorded by the child care facility personnel, documenting the time when each child enters and departs a child care facility or program. The custodial parent may document the time when their child(ren) enter and depart the child care facility or program. However, child care facility personnel are responsible for ensuring that attendance records are complete and accurate."

Note – When OEL determines that a finding is due to a provider error rather than a coalition error, OEL will document the finding in the work papers, but not include it in the final report.

1. **The coalition has an Enrollment/Attendance Certification for each child enrolled in the SR Program.** (ss. 1002.82(2)(p), 1002.84(9)-(10) and 1002.89(6)(c)4, F.S.; Rule(s) 6M-4.500 and 65C-22.001(10), FAC)

The coalition met all requirements for this criterion.

2. **The Enrollment/Attendance Certification report matches the parent's sign-in/sign-out sheets, and the provider completed both according to rule.** (ss. 1002.82(2)(p) and 1002.89(6)(c)4, F.S.; Rule(s) 6M-4.500 and 65C-22.001(10), FAC)

The coalition met all requirements for this criterion.

3. **The provider correctly documented excessive absences.** (Rule 6M-4.500, FAC)

The coalition met all requirements for this criterion.

4. **The Final Provider Reimbursement Report matches the Enrollment/Attendance Certification.** (s. 1002.82(2)(n) and (p), F.S.; Rule 6M-4.500-501, FAC)

The coalition met all requirements for this criterion.

SRPV-B. Provider Reimbursement

Each coalition is responsible for implementing a records retention policy for maintaining all documentation in compliance with sub-grant award provisions. The coalition or its designee must conduct monitoring activities to verify payment accuracy for monthly reimbursement requests.

Summary for all criteria related to payment – When a coalition identifies a discrepancy, it must document the following information to support findings – appropriate screen prints, copies of incorrect income sheets/notices, copies of corrected calculations and copies of attendance and reimbursement records.

1. **The coalition correctly subtracted the parent copayment amount from the reimbursement payment.** (45 CFR s. 98.42(a) and (b); s. 1002.84(8), F.S.; Rule 6M-4.400, FAC; CCDF State Plan 3.4)

The coalition met all requirements for this criterion.

2. **The SR payment rate is correct.** (s. 1002.85(2)(c)7, F.S.; Rule 6M-4.500, FAC)

The coalition met all requirements for this criterion.

3. **The SR payment rate is less than or equal to the provider's private pay rate.** (CCDF State Plan 3.4.5 and 4.3.2)

The coalition met all requirements for this criterion.

4. **The coalition documented that the payment cleared the coalition's financial institution/bank.** (ss. 1002.82(2)(p) and 1002.84(9), F.S.)

The coalition met all requirements for this criterion.

5. **The amount paid to the provider matches the amount owed based on the closed reimbursement amount in the OEL Statewide Information System.** (s. 1002.82(2)(n) and (p), F.S.)

The coalition met all requirements for this criterion.

6. **The SR Gold Seal rate is correct and the provider was eligible for the Gold Seal payment during the sample period.** (s. 1002.85(2)(c)7, F.S.; Rule 6M-4.500(6), FAC)

The coalition met all requirements for this criterion.

XI. Voluntary Prekindergarten Child Eligibility

VPK law requires OEL to adopt procedures that govern a coalition or school district's enrollment and eligibility determination of a child in the VPK Program (s. 1002.75(2)(a), F.S.). A coalition determines a child's eligibility based on Rule(s) 6M-8.200 and 8.202, FAC.

During the 2016-17 fiscal year, the coalition served 4,914 children in the VPK Program. Using the established risk assessment methodology, the review team examined 22 VPK child files for compliance with the VPK Program. The sample represents 0.4 percent of the total VPK children the coalition served. One of the reviewed files contained one or more findings.

VPKC-A. Child Age and Residential Eligibility

To be eligible for VPK or VPK Specialized Instructional Services (SIS), each child who resides in Florida who reaches the age of 4 years on or before Sept. 1 of the school year is eligible for the Voluntary Prekindergarten Education Program during either that school year or the following school year. The child remains eligible until kindergarten admittance, or unless the child reaches the age of 6 years by Feb. 1 of any school year under s. 1003.21(1)(a)1, F.S.

A coalition must include, in the family's file, verification that the applicant currently resides in Florida. A coalition may verify residency information with documentation that includes an in-state physical address. There is no minimum length of time an applicant must reside in Florida to obtain benefits. The applicant may also be a temporary resident in a domestic violence center or homeless shelter in Florida or authorized emergency management location.

- 1. The coalition determined and appropriately documented that each child's eligibility based on statutory age requirements.** (*ss. 1002.53(2) and 1002.66(1)(a), F.S.; Rules 6M-8.201(3)(a) and 6M-8.500(1), FAC*)

The coalition met all requirements for this criterion.

- 2. The coalition established that each applicant is a Florida resident.** (*s. 1002.53(2), F.S.; Rules 6M-8.201(3)(b) and 6M-8.500(1), FAC*)

The coalition met all requirements for this criterion.

VPKC-B. Child Registration and Application (VPK and VPK SIS), Child Eligibility and Enrollment Certificate (COE) and Parent Guide

A parent wishing to register his or her child in the VPK Program must complete and submit Form OEL-VPK 01 (May 2016), Voluntary Prekindergarten (VPK) Education Program Child Application, through the single point of entry (the Family Portal) established under s. 1002.53, F.S., using personal means or with assistance available at an early learning coalition.

If a parent wishes to register his or her child in the VPK SIS Program, the parent must complete and submit Form OEL-VPK 01 (May 2016), titled Voluntary Prekindergarten (VPK) Education Program Child Application, through the single point of entry. In addition to Form OEL-VPK 01, the parent must complete Form OEL-VPK 01S (Supplemental Student Application) and submit to the coalition an individual education plan that the local school district developed.

Once a coalition determines that a child is eligible for the VPK or VPK SIS program, after reviewing documentation submitted via the Family Portal, the coalition issues to the child's parent Form OEL-VPK 02 (COE) or Form OEL-VPK 02S Part A and B (SIS COE and Schedule of Services). The provider and the parent

must sign the form. A VPK provider may only enroll a child in the VPK Program after a coalition determines that the child is eligible for the program. To enroll an eligible child, the VPK provider admitting the child must complete the remainder of the Forms OEL-VPK 02 (COE) or OEL-VPK 02S Part A and submit verification of the completed form to the coalition to finalize the child's enrollment with the provider. A coalition, upon receiving the completed COE, shall complete a child's enrollment in EFS by recording an association between the child and the child's selected VPK provider.

Note – A child who is a Florida resident does not have to reside in a county the coalition serves in order to enroll in a VPK Program site that is in a county the coalition serves. However, a VPK provider may only enroll a child with the coalition in the same county as the provider's VPK site, regardless of the county in which the child resides (Rule 6M-8.201(5)(c), FAC).

1. **There is a completed, signed and dated Form OEL-VPK 01/OEL-VPK 01S (VPK and VPK SIS) for each child.** (*ss. 1002.53(4), 1002.66 and 1002.75(2)(a), F.S.; Rules 6M-8.201(1),(4)(e) and 6M-8.500(2), FAC*)

The coalition met all requirements for this criterion.

2. **There is a completed, signed and dated Form OEL-VPK 02 (COE)/OEL-VPK 02S Part A (SIS COE) for each child.** (*s. 1002.66, F.S.; Rules 6M-8.201(6) and 6M-8.500(2)(c), FAC*)

The coalition met all requirements for this criterion.

3. **There is documentation from the provider stating the child's VPK class assignment.** (*Rule 6M-8.201(4)(b) and (5)(d), FAC*)

The coalition met all requirements for this criterion.

VPKC-C. Reenrollment

The coalition may not reenroll a VPK child except as described in Rule 6M-8.210, FAC. A child may only reenroll with a VPK provider during the program year(s) for which the child is eligible according to s. 1002.53(2), F.S. Rule does not require resubmission of age and residential eligibility documentation in order for a child to reenroll.

If a child has not completed more than 70 percent of the instructional hours for the program type or a child has not expended more than 70 percent of the funding authorized for a child enrolled in VPK Specialized Instructional Services (SIS) under s. 1002.66, F.S., the child is eligible for reenrollment for good cause. Reenrollment for good cause occurs when a child withdraws from a VPK provider, after the child has attended a portion of the VPK instructional hours, and enrolls with a new VPK provider of the same VPK program type. For funding purposes, a child reenrolled under this subsection shall not exceed one full-time equivalent (FTE) child, as s. 1002.71(2), F.S., defines. There are two categories of reenrollment for good cause – primary reenrollment due to good cause and subsequent reenrollment exemption due to good cause.

Note – Reenrollment will be temporarily unavailable in the Family Portal after the Rule 6M-8.210, FAC, effective date of July 28, 2016. Coalitions used paper versions of forms until functionality became available and maintained a file (electronic or paper).

- **Primary reenrollment for good cause** – A coalition may reenroll a child for primary reenrollment due to good cause after a child withdraws from his or her initial VPK provider and reenroll at another VPK provider within the same program type if the following criteria applies –
 - The child has attended a portion of the VPK program, but has not substantially completed the VPK program.

- The child has not previously reenrolled in the VPK program.
- The child's parent or guardian completes the Reenrollment Application (Form OEL-VPK 05) on the Family Portal by using personal means or with assistance available at an early learning coalition.
- The child has one of the applicable circumstances listed in Rule 6M-8.210(3)(a)4, FAC.
- **Subsequent reenrollment exemption for good cause** – A coalition may reenroll a child for subsequent reenrollment due to good cause after a child reenrolls and subsequently withdraws from the VPK provider, then reenrolls at another VPK provider within the same program type if all of the following apply –
 - The child has attended a portion of the VPK program, but has not substantially completed the VPK program.
 - The child has reenrolled under subsection (3) or (4) of Rule 6M-8.210, FAC.
 - The child's parent or guardian completes the Reenrollment Application (Form OEL-VPK 05) with supporting documentation to the Family Portal by using personal means or with assistance available at an early learning coalition.
 - The child has one of the applicable circumstances listed in Rule 6M-8.210(3)(b)4, FAC.
- **Reenrollment for extreme hardship for summer VPK** – Reenrollment for extreme hardship occurs when a child withdraws from a VPK provider after the child has attended a portion of the VPK instructional hours and enrolls with a VPK provider during a summer VPK program. For funding purposes, the coalition may reenroll a child and report it as one full-time equivalent (FTE) child, as s. 1002.71(2), F.S., defines, in a summer VPK program if the child meets the reenrollment criteria in this subsection. There are two categories of reenrollment for extreme hardship – primary reenrollment due to extreme hardship and subsequent reenrollment exemption due to extreme hardship.
- **Primary reenrollment exemption due to extreme hardship** – A coalition may reenroll a child for primary reenrollment due to extreme hardship after a child withdraws from the initial VPK provider and reenrolls at another VPK provider within the same program type if all of the following applies –
 - The child has attended a portion of the VPK program, but has not substantially completed the VPK program
 - The child has not previously reenrolled in the VPK program.
 - The child's parent or guardian completes the Reenrollment Application (Form OEL-VPK 05) with supporting documentation to the Family Portal using personal means or with assistance available at an early learning coalition.
 - The child has one of the applicable circumstances listed in Rule 6M-8.210(4)(a), FAC.
- **Subsequent reenrollment exemption due to extreme hardship** – A coalition may reenroll a child for subsequent reenrollment due to extreme hardship after a child reenrolls into a VPK provider and subsequently withdraws and reenrolls at another VPK provider within the summer VPK program if all of the following apply –
 - The child has attended a portion of the VPK program, but has not substantially completed the VPK program.
 - The child has reenrolled under subsection (3) of Rule 6M-8.210, FAC.
 - The child's parent or guardian completes the Reenrollment Application (Form OEL-VPK 05) with supporting documentation to the Family Portal using personal means or with assistance available at an early learning coalition.
 - The child has one of the applicable circumstances listed in Rule 6M-8.210(4)(a)4, FAC.
- **Reenrollment for children in the VPK SIS program** – Changing SIS providers while enrolled in the SIS program type does not constitute a reenrollment under Rule 6M-8.210, FAC. A coalition may reenroll a child under subsection (3) or (4) of the rule into a VPK SIS program from a school-year or summer program type or from a VPK SIS program into a school-year or summer program type, as applicable. However, a child shall not reenroll from VPK SIS school-year program type to a VPK SIS summer program type under subsection (4) of the rule. For a reenrollment due to good cause, the funding available to the child shall be equal to the child's initial FTE allocation for the program type in which the child was previously enrolled, minus any amount previously paid for such services rendered to the child. A

reenrollment under this subsection may be into a subsequent program year as defined in subsection (6) of the rule.

- **Reenrollment into subsequent program year** – The coalition may only reenroll a child into a subsequent program year if all of the following apply –
 - The child reaches 4 years old between Feb. 2 and Sept. 1 of his or her initial program year of eligibility as described in s. 1002.53(2), F.S.
 - The child has not yet been admitted to kindergarten and the child receives a reenrollment under subsection (3) or (4) of Rule 6M-8.210, FAC.
 - The coalition shall calculate the remaining FTE for a child who reenrolls for good cause into a subsequent program year as the total FTE hours for the program type minus the hours the child has expended, including paid absences.

1. **If applicable, the coalition reenrolled the child according to VPK rule and program requirements.** (s. 1002.66, F.S.; Rules 6M-8.210 and 6M-8.500(6)(b), FAC; Grant Agreement, Exhibit II, 9.2.1)

The coalition met all requirements for this criterion.

VPKC-D. Statewide Information System Accuracy

The Grant Agreement requires coalitions to use the most current release of the OEL's statewide information system, currently the Enhanced Field System (EFS) and the Family Portal. Coalitions must use OEL's statewide information system to establish eligibility for child care funding. EFS data and other OEL statewide information systems must accurately reflect the most current household circumstances that the applicant presented to the coalition. EFS data is the basis for reimbursement and federal and state reporting.

The review shall consist of comparing VPK child eligibility files against OEL's statewide information system records for entry accuracy, timeliness of processing actions and case history note narrations.

1. **The information in each VPK child file matches the information in OEL's statewide information system.** (s. 1002.82(2)(n), F.S.; Grant Agreement, Exhibit II, C.2-3)

Finding(s) –

File No. 7 – The mother's birthdate in EFS does not match the one on her driver's license or the child's birth certificate.

OEL requires no further corrective action(s) –

The coalition corrected the following file(s) – #7

VPKC-E. Eligibility Policies and Procedures

Section 1002.53(2), F.S., establishes the VPK Program for each child who resides in Florida who will reach the age of 4 years on or before Sept. 1 of the school year is eligible for the Voluntary Prekindergarten Education Program during either that school year or the following school year. The child remains eligible until the child is admitted to kindergarten, or unless he or she will have attained the age of 6 years by Feb. 1 of any school year under s. [1003.21\(1\)\(a\)1](#), F.S. A coalition's policies shall align with VPK Program rule and statute. A coalition shall have local policies to prevent its and its contractor's procedures from discriminating against children and to guide the coalition in meeting enrollment requirements and timeframes (Grant Agreement, Exhibit II, C.9).

1. **The coalition's eligibility determination policies and procedures follow rules and statutes.** (s. 1002.53, F.S.; Grant Agreement, Exhibit II, C.9.1.9; Rules 6M-8 and 6A-6.03033, FAC)

The coalition met all requirements for this criterion.

VPKC-F. Previous Corrective Actions

OEL examined previous findings and coalition follow-up actions to determine whether the coalition is in compliance with the corrective action plan OEL accepted following the coalition's most recent VPKC accountability review.

1. VPKC corrective action plan adherence. *(Grant Agreement, Exhibit II, D.6 and F.8)*

This criterion is not applicable. The coalition had no previous corrective actions.

VPKC-G. VPK Child Subrecipient Monitoring

The Grant Agreement, Exhibit II, D.6, requires a coalition to have and implement an annual monitoring plan documenting the coalition's intended monitoring procedures for all contracts, grants, agreements and programs. The plan must include quarterly monitoring that addresses, at a minimum, the requirements listed in the VPK Standard Eligibility Review Program Guide, including using all required elements and sample sizes. The coalition shall monitor the same VPK child files within the sample for eligibility and payment validation criteria.

The coalition certifies that it has established and shall implement a monitoring plan, which includes, at a minimum, monitoring or testing of coalition subrecipient activities, reporting, corrective action resolution and tracking.

1. The coalition's subrecipient(s) monitoring includes each VPK child and payment validation criterion the VPK Standard Eligibility Review Program Guide lists. *(Grant Agreement, Exhibit II, D.6)*

OEL did not review this criterion because the coalition provides VPK services directly.

2. The coalition followed the sample size guidelines during subrecipient(s) monitoring for VPK child eligibility and payment validation. *(Grant Agreement, Exhibit II, D.6)*

OEL did not review this criterion because the coalition provides VPK services directly.

XII. Voluntary Prekindergarten Payment Validation

Using the established risk assessment methodology, the OEL team sampled 22 VPK child files for payment validation for April, May, June and July 2017. The team also evaluated the records for absences based on OEL attendance rules. The team compared attendance records and noted any discrepancies. See the payment validation spreadsheet for specific record detail.

VPKPV-A. VPK Attendance Monitoring

A coalition shall have well-defined procedures for attendance monitoring and provider payments. A coalition must implement a records retention policy for maintaining all documentation according to sub-grant award provisions. A coalition must conduct monitoring activities to verify payment accuracy for monthly reimbursement requests.

A VPK provider must keep a daily record of a child's attendance in the program and require the parent to verify the child's attendance monthly for the prior month using VPK daily attendance forms –

- **Form OEL-VPK 03S (Child Attendance and Parental Choice Certificate Short)** – The parent may use the short form if the VPK provider records daily attendance using a paper sign-in/sign-out log that includes the date, child's name and signature of the parent or other person dropping the child off at or picking the child up from the VPK site, or an electronic attendance-tracking system that records the date, time, child's name and electronic signature; card swipe; personal identification number entry; or similar daily action the parent or other person dropping off at or picking the child up from the VPK site takes.
- **Form OEL-VPK 03L (Child Attendance and Parental Choice Certificate Long)** – If the provider does not maintain daily sign-in/sign-out logs, the parent must complete and sign Form OEL-VPK 03L that states on

which days the child attended for that month. A coalition pays a VPK provider according to OEL's Uniform Attendance Policy for Funding the VPK Program and Advance Payment and Reconciliation for the VPK Program Rules.

Note – Section 1002.66, F.S., establishes the VPK SIS program as a reimbursement program for services rendered. OEL does not require a VPK SIS provider to maintain sign-in/sign-out sheets or complete an Attendance Certification. A VPK SIS provider will maintain and submit a VPK-02S Part B (Schedule of Services), which serves as an invoice and attendance certification for reimbursement.

Note – When OEL determines that a finding is due to a provider error rather than a coalition error, OEL will document the finding in the work papers, but not include it in the final report.

1. **The coalition has completed Enrollment/Attendance Certification or OEL-VPK 02S Part B for each child enrolled in the VPK Program.** (*ss. 1002.66 and 1002.71(6), F.S.; Rules 6M-8.305(3) and 6M-8.500(5), FAC*)

Finding(s) –

File No. 14 – The coalition did not enter the date the coalition processed payment to the SIS provider in section 16 on Form OEL-VPK 02S Part B.

OEL requires no further corrective action(s) –

The coalition corrected the following file(s) – #14

2. **The provider maintains and completes Forms OEL-VPK 03S or OEL-VPK 03L according to rule.** (*s. 1002.71(6), F.S.; Rule 6M-8.305(1) and (2), FAC*)

The coalition met all requirements for this criterion.

3. **The Enrollment/Attendance Certification matches the parent's sign-in/sign-out sheets and Form OEL-VPK 03S or Form OEL-VPK 03L.** (*s. 1002.71(6), F.S.; Rule 6M-8.305, FAC*)

While there were no coalition-related findings for this criterion, OEL documented observations associated with this criterion in the VPK payment validation work papers.

4. **The provider correctly documented absences and temporary emergency closures.** (*Rule 6M-8.204, FAC*)

The coalition met all requirements for this criterion.

5. **The Final Provider Reimbursement Report matches the Enrollment/Attendance Certification or VPK-02S Part B (Schedule of Services).** (*ss. 1002.66 and 1002.71(6), F.S.; Rules 6M-8.305 and 6M-8.500(5), FAC*)

The coalition met all requirements for this criterion.

VPKPV-B. VPK Provider Reimbursement

Coalitions must implement a record retention policy for maintaining all documentation according to the sub-grant award. A coalition or its designee must conduct monitoring activities to verify the accuracy of payments of the monthly reimbursement requests.

After a coalition approves Enrollment/Attendance Certification, the coalition will generate a provider reimbursement report for the net reimbursement amount the coalition must pay the provider. A coalition will pay the provider by electronic funds transfer (EFT) or warrant (check). A coalition should verify that the provider received the payment.

A coalition may not pay the final payment for the VPK program year until the provider submits a final verification, which certifies the paid hours of attendance of each child enrolled for the program year (Rule 6M-8.305(3), FAC), of the annual cumulative attendance of each child enrolled in the program.

Summary for all criteria related to payment – When the analyst identifies discrepancies, the analyst must document the following information to support the findings – appropriate screen prints, copies of incorrect income sheets/notices, copies of corrected calculations and copies of attendance and reimbursement records.

1. VPK rates are correct for the provider's county. (*s. 1002.71(3), F.S.; Rule 6M-8.205, FAC*)

The coalition met all requirements for this criterion.

2. The coalition documented that the payment cleared the coalition's financial institution/bank. (*s. 1002.82(2)(p), F.S.*)

The coalition met all requirements for this criterion.

3. The amount paid to the provider matches the amount owed based on the closed reimbursement amount in EFS. (*s. 1002.82(2)(n) and (p), F.S.; Rules 6M-8.204 and 6M-8.205, FAC*)

The coalition met all requirements for this criterion.

XIII. Voluntary Prekindergarten Provider

A coalition administers the VPK Program through the service delivery of a VPK provider. Even after a coalition has determined that a provider is eligible to deliver the program, a coalition has an ongoing duty to verify the provider's compliance with Florida Statutes, state rules and coalition procedures.

During the 2016-17 fiscal year, there were 184 VPK providers in the coalition's service area. Using the established risk assessment methodology, the OEL team sampled 73 VPK classroom director and instructor credentials and qualifications within 20 child care provider sites to establish whether all instructors met qualifications before the coalition authorized the instructors to enter the classroom. The sample represents 11 percent of the total VPK providers in the service area. None of the instructor files reviewed contained one or more findings.

VPKP-A. VPK Provider Eligibility and Class Registration

Before delivering instruction or receiving payment for VPK Program services, a VPK provider must submit complete and signed Forms OEL-VPK 10 (Statewide Provider Registration Application) and Form OEL-VPK 11 (Class Registration Application) Parts A and B with supporting documentation. A coalition must follow procedures for classroom registration that Rule 6M-8.300, FAC, describes. During the program year, if there are any changes that would affect the information the provider initially supplied on the OEL-VPK 10, 11A or 11B during the registration process, the VPK provider must give written notice to the coalition within 14 calendar days from the date the change occurred. In order to properly notify the coalition, the provider may complete an updated OEL-VPK 10, 11A or 11B or local form that includes required information. Private and public school providers must complete Forms OEL-VPK 10 and OEL-VPK 11A and 11B for each VPK site and submit the completed forms to the coalition. The forms are available at http://www.floridaearlylearning.com/providers/provider_menu/forms_for_sr_and_vpk_providers.aspx.

The coalition must update forms annually, at a minimum –

- **Form OEL-VPK 10 (Statewide Provider Registration Application)** – VPK provider registering for the VPK Program must annually complete and sign Form OEL-VPK 10 before delivering instruction or receiving payment for the VPK Program. A provider must submit Form OEL-VPK 10 to the coalition in the county of

the VPK provider's site. If a VPK provider has more than one VPK site, the provider must submit a separate Form OEL-VPK 10 for each site.

- **Form OEL-VPK 11, Parts A and B (Class Registration Application)** – A VPK provider may not deliver instruction or receive payment until the provider submits annually completed and signed Forms OEL-VPK 11A (Instructors) and OEL-VPK 11B (Calendars). If the VPK provider has more than one VPK class, the provider may submit information for multiple classrooms on each form with supporting documents for each class. The director, owner, operator, principal or school district staff at a private provider or public school must submit Form OEL-VPK 11A and B to the coalition annually. The coalition must complete the OFFICIAL USE ONLY section on the bottom of Forms OEL-VPK 11A and 11B to verify that the coalition reviewed the form for accuracy and timeliness.

OEL recommends that the coalition date stamp the OEL-VPK 10, 11A, 11B or local forms for clear and concise proof of receipt.

1. There is a completed, signed and dated Form OEL-VPK 10 (Statewide Provider Registration Application) for each provider. (Rule 6M-8.300(1), FAC)

The coalition met all requirements for this criterion.

2. There is a completed, signed and dated Form OEL-VPK 11A and B (Class Registration Application) for each class. (Rules 6M-8.204(3)(a)-(b) and 6M-8.300(2), FAC)

Finding(s) –

File Nos. 25, 28 – The coalition removed the instructor from the VPK class and EFS. The coalition did not document the employee's last day in the classroom on Form OEL-VPK 11A as rule requires.

OEL requires no further corrective action(s) –

The coalition corrected the following file(s) – #25, 28

VPKP-B. Statewide Provider Contract

Before a provider may deliver instruction or receive payment for the VPK Program, a coalition must verify that both it and the VPK provider (private or public school) signed a Form OEL-VPK 20 (Statewide VPK Provider Contract, including either Form OEL VPK 20PP (Private Provider) or Form OEL VPK 20PS (Public School), as appropriate, or Form OEL-VPK 20S (Specialized Instructional Services Provider Agreement). The VPK provider may not offer services or instruction until the provider receives notice from the coalition of its eligibility to offer VPK services.

A public school district may sign a single provider agreement (Form OEL-VPK 20 or 20S) on behalf of all public school VPK providers in the district, and the owner or manager of multiple private VPK providers within the coalition's service area may sign a single provider agreement on behalf of all of his or her VPK providers. A coalition does not have to pay for costs the provider incurs before the agreement's beginning date or after the agreement's ending date.

The OEL review examines VPK classroom instructors' credentials and qualifications within private child care provider sites to establish whether all instructors met qualifications before a coalition authorized the instructors to enter the classroom. Each VPK class must have at least one VPK instructor qualified to act as a VPK instructor. In addition to VPK instructor qualifications, a VPK SIS instructor must have certification or a license for applied behavior analysis; be a speech language pathologist, occupational therapist, physical therapist, clinical social worker or psychologist; or have approval from the Florida Department of Education (DOE) as Rule 6A-6.03033, FAC, describes. A VPK instructor must be of good moral character, must complete a level 2 background

screening before entering the classroom and submit and clear a background rescreening every five years, and must not be ineligible to teach in a public school due to a suspended or revoked educator certificate.

Note – The VPK SIS provider is subject to licensing/certification requirements specific to the individual license/certification. The accountability review will not include requests for documentation regarding level 2 background screening or good moral character requirements for VPK SIS providers.

Statute defines time limits on validity for VPK coursework or credential requirements. All instructors must have valid credentials before entering a VPK classroom and maintain valid credentials while acting as a VPK instructor. A private VPK provider must have a VPK director who has a VPK director credential that meets or exceeds the minimum standards adopted under s. 1002.57, F.S. A VPK director who earned a director credential on or before Dec. 31, 2006, is exempt from completing additional requirements to obtain a VPK endorsement. A director who received a director credential on or after Jan. 1, 2007, must complete a series of requirements to receive a VPK endorsement.

1. **There is a completed, signed and dated Form OEL-VPK 20 or Form OEL-VPK 20S containing all required information and attachments.** (ss. 1002.55(3)(i), 1002.55(3)(j) and (k), 1002.61(3)(b), 1002.66 and 1002.75, F.S.; Rules 6M-8.301 and 6M-8.500(4)(b), FAC; Grant Agreement, Exhibit II, C.9.4)

The coalition met all requirements for this criterion.

2. **Each private provider met the requirements for a legally operating provider eligible to deliver the VPK Program.** (ss. 1002.55(3)(a)-(b), 1002.61(3), 1002.63(3), 1002.66(4), 1002.67(3)-(4) and 1002.91(7), F.S., and Rules 6A-6.03033 and 6M-8.500(3)(a), FAC)

The coalition met all requirements for this criterion.

3. **Each private VPK provider has a director with a valid director credential and, if applicable, a VPK Director Endorsement.** (ss. 1002.51(5), 1002.55(3)(g), 1002.57, F.S.; Rule 6M-8.610, FAC)

The coalition met all requirements for this criterion.

4. **Each lead instructor meets the required credentials.** (Rule 6M-8.615, FAC; ss. 1002.55(3)(c), 1002.55(4), 1002.59(1) and (2), 1002.61(4), 1002.63(4) and (5), 1002.67(1), F.S.)

The coalition met all requirements for this criterion.

5. **Each substitute instructor meets the required credentials.** (ss. 1002.55(3)(e), 1002.61(6), 1002.63(6), F.S.; Rule 6M-8.410, FAC)

The coalition met all requirements for this criterion.

6. **Each VPK director, lead, substitute and secondary instructor for each class a provider offers has evidence of a current level 2 background screening clearance for the entire class schedule.** (ss. 435.04, 1002.55(3)(d)-(e), 1002.61(5) and 1002.63(5), F.S.; Rules 65C-22.006 and 6M-8.410, FAC)

The coalition met all requirements for this criterion.

7. **Each VPK director, lead, substitute and secondary instructor for each class that a private provider offers has evidence of a signed and current Affidavit of Good Moral Character (AGMC).** (ss. 435.04 and 1002.55(3)(d)-(e), F.S.; Rules 6M-8.410 and 65C-22.006(4)(d)3, FAC)

The coalition met all requirements for this criterion.

VPKP-C. Program Class Sizes

A school-year program may not begin instruction more than 14 days before Labor Day or, if the uniform date fixed by a district school board under s 1001.42(4)(f), F.S., for the opening of public schools for regular school programs occurs in a county more than 14 days before Labor Day. A summer program may not begin instruction before May 1. A VPK class may not exceed 20 children for a school-year program or 12 children for a summer program. If a mixed group of VPK and non-VPK children are in a class, both groups count toward the 20-child or 12-child maximum class size. A VPK class may not exceed the maximum class size enrollment or attendance on a particular day. For school-year classrooms with 12 or more children, a secondary instructor must be present.

- 1. The coalition verified that VPK providers met applicable child/teacher ratios for VPK classes during the review period.** (ss. 1002.53(6)(b), 1002.55(3)(f), 1002.61(7), 1002.63(7), F.S.; Rules 6M-8.204(3) and 6M-8.400, FAC)

The coalition met all requirements for this criterion.

VPKP-D. Statewide Kindergarten Screening; Kindergarten Readiness Rates

Section 1002.69(5), F.S., requires OEL to determine kindergarten readiness rates. For the 2014-2015 and 2015-2016 Voluntary Prekindergarten Education Program years, OEL shall not adopt a kindergarten readiness rate. Any private prekindergarten provider or public school that was on probation pursuant to s. 1002.67(4)(c), F.S., for the 2013-2014 program year shall remain on probation until the provider or school meets the minimum rate OEL adopted. This section expires July 1, 2017.

- 1. The coalition or school district required all providers (private and school district sites) on probation to submit an improvement plan prior to registering to offer VPK services for the next program year.** (ss. 1002.67 and 1002.69, F.S.; Rules 6M-8.700(2) and 6M-8.701(2), FAC; Grant Agreement, Exhibit II, C.9.5)

The coalition met all requirements for this criterion.

- 2. For all sampled VPK providers on probation (private and school district sites), the coalition or school district approved or disapproved the improvement plans within 14 days after receipt.** (s. 1002.67, F.S.; Rules 6M-8.700 and 6M-8.701, FAC)

The coalition met all requirements for this criterion.

- 3. The coalition or school district required all sampled providers (private and school district sites) to implement an improvement plan according to rule.** (ss. 1002.67 and 1002.69, F.S.; Rules 6M-8.700(2), 6M-8.605 and 6M-8.701(1) and (2), FAC; Grant Agreement, Exhibit II, C.9.5.1 and 9.5.2)

The coalition met all requirements for this criterion.

- 4. Providers on probation for two or more consecutive years who subsequently failed to meet the minimum readiness rate received approval for a good cause exemption from OEL or the coalition removed the providers from delivering the program.** (ss. 1002.67(4)(c)3 and 1002.69(7), F.S.; Rules 6M-8.603 and 6M-8.702, FAC; Grant Agreement, Exhibit II, C.9.5.1 and 9.5.2)

The coalition met all requirements for this criterion.

- 5. The coalition verified all sampled providers on probation that chose the DOE-approved staff development plan, administered assessment period 2 (AP2) and submitted the assessment data in Bright Beginnings.** (Rule 6M-8.605, FAC; Grant Agreement, Exhibit II, C.9.6.1 and 9.6.2)

The coalition met all requirements for this criterion.

VPKP-E. Voluntary Prekindergarten (VPK) Pre- and Post-Assessment Compliance

Contingent upon legislative appropriation, each private prekindergarten provider and public school in the Voluntary Prekindergarten Education Program must implement an evidence-based pre- and post-assessment that the State Board of Education has approved.

In order to receive approval, the assessment must be valid, reliable, developmentally appropriate and designed to measure student progress on domains that must include, but are not limited to, early literacy, numeracy and language.

Individuals who meet State Board of Education requirements must administer the pre- and post-assessment.

1. **The coalition approved or disapproved, according to rule, all providers' pre- and post-assessment orders that contracted VPK providers placed.** (*Rules 6M-8.620 and 6A-1.09433, FAC; Grant Agreement, Exhibit II, C.9.6.3*)

Finding(s) –

The coalition did not approve the pre- and post-assessment orders for 23 VPK classrooms within seven calendar days, as rule requires.

Recommendation(s) –

VPKP-E.1 – Develop and submit to OEL a process for verifying that the coalition approves or disapproves pre- and post-assessment orders for VPK providers within seven calendar days.

2. **The coalition verified that every private VPK Program provider administered assessment period 1 and 3 and submitted the assessment data in Bright Beginnings according to rule.** (*Rules 6M-8.620 and 6A-1.09433, FAC; Grant Agreement, Exhibit II, C.9.6.1 and 9.6.2*)

Finding(s) –

- **Item 1** – The coalition did not verify that one school-year VPK classroom administered AP1 for the 2016-2017 program year as Rule 6M-8.620, FAC, requires. The provider is not offering services during the 2017-2018 program year.
- **Item 2** – The coalition did not provide proof that five school-year VPK classrooms administered AP3 for the 2016-2017 program year as Rule 6M-8.620, FAC, requires. Two providers are offering services during the 2017-2018 program year.
- **Item 3** – The coalition did not verify that two school-year VPK classrooms submitted AP3 data into Bright Beginnings for the 2016-2017 program year as Rule 6M-8.620, FAC, requires. The provider only completed and entered AP3. These providers are not offering services during the 2017-2018 program year.

Recommendation(s) –

VPKP-E.2 –

- **Item 1** – Submit to OEL a tracking log to verify that VPK providers administer, enter and submit data into Bright Beginnings and evidence the coalition informed the provider of its ineligibility to offer VPK services for five years.
- **Item 2** – Submit to OEL evidence of the coalition's observations of completed AP3 assessments (AP3 booklets) during the onsite visit or proof of the provider's data entry of the AP3 in Bright Beginnings if the providers are currently offering services. Conduct provider training on properly completing the assessment process for the providers currently offering services. Submit evidence of a tracking log to verify that VPK providers administer, enter and submit data into Bright Beginnings.
- **Item 3** – Submit documentation of the coalition's attempts to notify the providers of failure to submit VPK assessment data during the 2016-2017 program year. The providers are currently not offering services. If executing a contract with the providers for 2018-2019 program year, conduct provider training

on properly completing the assessment process. Develop and implement a tracking log to verify that VPK providers submit all assessment data into Bright Beginnings. Submit to OEL.

VPKP-F. Statewide Information System Accuracy

The Grant Agreement requires a coalition to use the most current release of the OEL single statewide information system. A coalition must use the statewide information system to establish eligibility for VPK services. The OEL statewide information system is the basis for reimbursement and state reporting.

The review shall consist of comparing VPK provider eligibility files against statewide information system records for accuracy of entry, timeliness of processing actions and case history note narrations.

1. The information in each VPK provider file matches the information in OEL's statewide information system. (s. 1002.82(2)(n), F.S.; Rule 6M-8.300 (c), FAC; Grant Agreement, Exhibit II, C.2-3)

The coalition met all requirements for this criterion.

VPKP-G. VPK Provider Profiles

Section 1002.53(5), F.S., requires coalitions to provide each parent enrolling a child in the VPK Program with a profile of every private VPK provider and public school delivering the program within the county where the parent is enrolling the child. The profiles must include, at a minimum, the provider's or school's services, curriculum, instructor credentials and instructor-to-student ratio.

Coalitions must also provide the provider's or school's kindergarten readiness rate, calculated according to s. 1002.69, F.S., based on the most recent available statewide kindergarten screening results.

1. VPK profiles are available to all parents enrolling their children in the VPK Program. (s. 1002.53(5), F.S.; Rule 6M-8.201(4)(c-d), FAC; Grant Agreement, Exhibit II, C.9.1.8)

The coalition met all requirements for this criterion.

2. VPK profiles include the required areas. (s. 1002.53(5), F.S.; Rule 6M-8.201(4)(c-d), FAC; Grant Agreement, Exhibit II, C.9.1.8)

The coalition met all requirements for this criterion.

VPKP-H. Previous Corrective Actions

A coalition must submit a corrective action plan (CAP) response to OEL's written notices of non-compliance findings within 30 days and then implement the CAP response. The coalition certifies that it has established and shall implement a monitoring plan, which includes, at a minimum, monitoring or testing of coalition subrecipient activities, reporting, corrective action resolution and tracking.

OEL examined previous findings and coalition follow-up actions to determine whether the coalition is in compliance with the corrective action plan OEL accepted following the coalition's most recent VPKP accountability review.

1. VPKP corrective action plan adherence. (Grant Agreement, Exhibit II, D.6 and F.8)

The coalition met all requirements for this criterion.

VPKP-I. VPK Provider Subrecipient Monitoring

The Grant Agreement, Exhibit II, D.6, requires a coalition to have and implement an annual monitoring plan documenting the coalition's planned monitoring procedures for all contracts, grants, agreements and programs

according to state laws and rules and OEL guidance. The coalition must submit the plan to OEL by Oct. 1 and include quarterly monitoring that addresses, at a minimum, the requirements listed in the VPK Standard Eligibility Review Program Guide, including using all required elements and sample sizes.

The coalition certifies that it has established and shall implement a monitoring plan, which includes, at a minimum, monitoring or testing of coalition subrecipient activities, reporting, corrective action resolution and tracking.

1. The coalition's subrecipient monitoring included each VPK provider criterion the VPK Standard Eligibility Review Program Guide lists. (Grant Agreement, Exhibit II, D.6)

OEL did not review this criterion because the coalition provides VPK services directly.

2. The coalition followed the sample size guidelines during subrecipient monitoring for VPK provider eligibility. (Grant Agreement, Exhibit II, D.6)

OEL did not review this criterion because the coalition provides VPK services directly.

XIV. Data Accuracy

The team reviewed selected edit and exception reports, listed below. The purpose of the reports is to identify anomalies in EFS data that may indicate data entry error or non-compliance in SR or VPK eligibility. Not all files identified on the reports are in error. The review analysts identified instances during the review of these reports that required coalition follow-up and OEL team validation. Reports indicated by "*" are standard reports the OEL DQI unit runs and provides to the coalitions on a quarterly or monthly basis. OEL expects the coalition to follow up and correct identified items. The coalition shall comply with data correction requests or data cleansing activities as OEL communicated (Grant Award Exhibit II C.1).

DA-A. School Readiness (SR) Edit and Exception Reports

- ***Active SR File(s) with SSA/SSI Income** – Assists with identifying if the coalition properly included/excluded SSA/SSI income.
- ***Total Family Income Exceeds 200 Percent** – Identifies families who are eligible to begin the graduated phase-out of assistance.
- **Total Family Income Exceeds 85 Percent of SMI** – Identifies families who are potentially ineligible or over income for SR services.
- **Gold Seal Ad Hoc Report** – Identifies providers receiving a Gold Seal payment who have a missing certificate or error with the certificate begin or end date.
- **SR Redeterminations Report** – Identifies SR child enrollments that do not show an updated status in the applicable Statewide Information System after a client's scheduled redetermination date.

Based on the following EFS reports, the coalition complied with OEL requirements –

1. *Active SR File(s) with SSA/SSI Income (19)

Finding(s) –

The review team examined 20 case(s) for compliance. One of the reviewed cases contained one or more findings.

Case No. 18 – The award amount the coalition entered into EFS does not match the amount shown on the award letter.

OEL requires no further corrective action(s) –

The coalition corrected the following case(s) – #18 (updated EFS)

2. *Total Family Income Exceeds 200 Percent (29)

The coalition met all requirements for this criterion.

3. Total Family Income Exceeds 85 Percent of SMI

Finding(s) –

The review team examined two case(s) for compliance. One of the reviewed cases contained one or more findings.

Case No. 1 – The coalition entered an incorrect family income amount into EFS.

OEL requires no further corrective action(s) –

The coalition corrected the following case(s) – #1 (corrected the income amount)

4. Gold Seal Ad Hoc Report (1)

Finding(s) –

The review team examined six case(s) for compliance. All of the reviewed cases contained one or more findings.

- **Case No. 1** – The coalition did not enter the break in Gold Seal accreditation from Sept. 14, 2016, to Oct. 26, 2016.
- **Case No. 2** – The coalition entered Gold Seal accreditation dates into EFS incorrectly. The correct beginning date of accreditation should be Nov. 8, 2012, and the correct end date should be April 20, 2019.
- **Case No. 3** – The coalition did not enter the Gold Seal dates of July 31, 2017, to July 31, 2020, into the EFS system.
- **Case No. 4** – The coalition did not enter the initial Gold Seal dates of March 5, 2012, to March 5, 2017, into the EFS system.
- **Case No. 5** – The coalition did not enter the initial Gold Seal dates of April 24, 2017, to Feb. 13, 2020, into the EFS system.
- **Case No. 6** – The coalition did not enter the initial Gold Seal dates of Feb. 26, 2012, to Feb. 26, 2022, into the EFS system.

The coalition completed the following corrective action(s) –

The coalition corrected the following case(s) –

- #1 – Entered history notes into EFS with code GSAB.
- #5 – Corrected Gold Seal dates into EFS.

Recommendation(s) –

DA-A.4 –

- **Case No. 2** – Correct dates in EFS. Submit screenshot of correction to OEL.
- **Case Nos. 3, 4, 6** – Update the Gold Seal dates in EFS using the beginning date of the initial Gold Seal certificate and the end date of the most recent Gold Seal certificate. Submit screenshot of correction to OEL.

5. SR Redetermination Report

The coalition met all requirements for this criterion.

DA-B. Previous Corrective Actions

OEL examined previous findings and coalition follow-up actions to determine whether the coalition is in compliance with the corrective action plan OEL accepted following the coalition's most recent DA accountability review.

1. DA corrective action plan adherence.

This criterion is not applicable. The coalition did not have corrective actions requiring implementation for this review.

XV. Recommended Corrective Actions Summary Review

OEL requires the coalition to submit a corrective action plan (CAP) for all compliance issues within 30 days from receiving this accountability review report. The response should demonstrate the coalition's steps to address each compliance issue and the numbered findings on the monitoring spreadsheets. **For all uncorrected findings**, a corrective action plan must identify the cause of the initial finding(s) and the coalition's plan for continued compliance. See the recommendations below for how to correct findings and avoid future findings.

Coalition Governance (CG)

The coalition had no findings in this review area.

Operations and Program Management (OPM)

- **OPM-A.1, Item 2** – Revise the coalition's background screening procedures to include the missing element. Submit policy to OEL.
- **OPM-B.1, Item 1** – Submit to OEL the coalition's fraud notification process and evidence of staff training on the process.
- **OPM-C.2** – Submit to OEL documentation that shows the coalition utilized a tier 1 log that meets the requirement of Rule 6M-4.630, FAC.

Child Care Resource and Referral (CCR&R)

The coalition has no pending corrective actions for this review area.

Educational Services Delivery (ESD)

The coalition had no findings in this review area.

School Readiness Eligibility (SR)

SR-M.3 – Conduct staff training on calculating unearned family income. Submit evidence of training to OEL.

School Readiness Payment Validation (SRPV)

The coalition had no findings in this review area.

VPK Child Eligibility (VPKC)

The coalition has no pending corrective actions for this review area.

VPK Payment Validation (VPKPV)

See working papers for recommended actions in this review area.

VPK Provider Eligibility (VPKP)

- **VPKP-E.1** – Develop and submit to OEL a process for verifying that the coalition approves or disapproves pre- and post-assessment orders for VPK providers within seven calendar days.
- **VPKP-E.2** –
 - **Item 1** – Submit to OEL a tracking log to verify that VPK providers administer, enter and submit data into Bright Beginnings and evidence the coalition informed the provider of its ineligibility to offer VPK services for five years.
 - **Item 2** – Submit to OEL evidence of the coalition’s observations of completed AP3 assessments (AP3 booklets) during the onsite visit or proof of the provider’s data entry of the AP3 in Bright Beginnings if the providers are currently offering services. Conduct provider training on properly completing the assessment process for the providers currently offering services. Submit evidence of a tracking log to verify that VPK providers administer, enter and submit data into Bright Beginnings.
 - **Item 3** – Submit documentation of the coalition’s attempts to notify the providers of failure to submit VPK assessment data during the 2016-2017 program year. The providers are currently not offering services. If executing a contract with the providers for 2018-2019 program year, conduct provider training on properly completing the assessment process. Develop and implement a tracking log to verify that VPK providers submit all assessment data into Bright Beginnings. Submit to OEL.

Data Accuracy (DA)

DA-A.4 –

- **Case No. 2** – Correct dates in EFS. Submit screenshot of correction to OEL.
- **Case Nos. 3, 4, 6** – Update the Gold Seal dates in EFS using the beginning date of the initial Gold Seal certificate and the end date of the most recent Gold Seal certificate. Submit screenshot of correction to OEL.

Suggested Business Practices

See the attached management addendum. OEL does not require corrective action for suggested business practices; however, OEL recommends corrective action to improve the coalition’s service delivery.



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Office of Early Learning Accountability Review Corrective Action Summary

Scope	Finding	Number of Files	Corrective Action Response	Status
Operations and Program Management	The Coalitions background screening policy (for employees) needed to be revised to include language for subrecipients, contractors or subcontractors. Though the required language was in the subrecipient contract, it was absent from the internal background screening policy.	N/A	Policy to be updated to include the required language	Policy has been updated, submitted to OEL and accepted; no further action needed
Operations and Program Management	The Coalition is required to provide 14 day notification to parents prior to terminating School Readiness services. One file that was reviewed contained a notice to a parent less than 14 days was provided.	32 total files (27 for School Readiness review and 5 for anti-fraud process review); 1 file contained this specific error	Staff training to be provided reminding staff of the requirement to provide 14 day notification	Staff training provided, submitted to OEL and accepted; no further action needed

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Operations and Program Management	The Coalition is required to conduct annual Tier 1 monitoring. Though it was conducted, OEL was unable to determine that all School Readiness providers were monitored as required.	N/A	Discrepancy in number of files to be reviewed stems from varied sources of data; Updated Tier 1 documentation and process for current fiscal year	Updated documentation submitted and accepted by OEL; no further action needed
School Readiness Eligibility	The Coalition is required to calculate household income as part of the School Readiness eligibility determination process.	Of the 27 School Readiness files sampled, one contained a staff error related to the calculation of child support.	Staff training to be provided reminding staff of the required processes for calculating household income (including child support)	Staff training provided, submitted to OEL and accepted; no further action needed
VPK Provider Eligibility	VPK providers are required to submit requests for assessment kits through the Bright Beginnings system; VPK providers are required to administer pre/post assessments and enter them into Bright Beginnings. The Coalition is required to approve assessment kit orders and ensure compliance with	The Coalition did not timely approve 23 assessment kit orders; 3 providers did not enter data for the post-assessment *additional discussions with OEL after release of report	Tracking logs, policies and procedures to be updated	Tracking logs, policies and procedures updated; staff discussions about process occurred; all VPK providers compliant for pre-assessment for current fiscal year; all submitted to OEL and accepted; additional copies of assessment booklets being submitted to OEL

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	administration and data entry.			
Data Accuracy	The Coalition is required to input Gold Seal dates into the statewide data system	6 files were reviewed and all contained an error; related to a difference in interpretation of how effective dates are entered into the statewide data system	Fields in statewide data system to be updated	Updates made to statewide data system; revisions accepted by OEL; fields not built that way in EFS Modernization system so clarified differences with staff; no further action needed

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