



EARLY LEARNING COALITION OF  
BREVARD COUNTY, INC.  
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**Board of Directors Meeting**  
**Tuesday, June 22, 2021**  
**4:00 p.m.**  
**Agenda**

- |   |                           |
|---|---------------------------|
| I. Call to Order                                      | Alan Bergman, Board Chair |
| II. Pledge of Allegiance and Mission Moment           | Apollo Preschool          |
| III. Public Comment                                   |                           |
| IV. Chairman's Update                                 |                           |
| V. Training video - Board Roles and Responsibilities  |                           |
| VI. Policy Review                                     | ACTION ITEM               |
| 1. Credit Card/Debit Card                             |                           |
| 2. Time and Leave                                     |                           |
| 3. Anti-Fraud Plan                                    |                           |
| VII. Minutes: Board meeting, May 18, 2021             | ACTION ITEM               |
| VIII. Informational Reports                           |                           |
| 1. Minutes: Finance/Executive Committee, May 18, 2021 |                           |
| 2. Executive Director's Report/Finance Report         |                           |
| a. Financial audit statements                         | ACTION ITEM               |
| b. 990 Tax Return for fiscal year 2019.2020           | ACTION ITEM               |
| c. Annual Contribution 401K                           | ACTION ITEM               |
| d. Preliminary Budget 2021-2022                       | ACTION ITEM               |
| X. New Business                                       |                           |
| XI. Adjourn   |                           |

Next Board meeting August 17, 2021

(No July meeting)

PROUDLY SUPPORTED BY:

## EARLY LEARNING COALITION OF BREVARD COUNTY

### PURCHASING CARD (P CARD) POLICY

ITEM:

EFFECTIVE DATE: 07/01/2021

REVISED:

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#### **POLICY STATEMENT**

Purchasing Cards may only be used for commodities for official, Coalition-related purposes. Purchases must follow appropriate ELC policies, state laws and the published Expenditure Guidelines and must be made with reasonable judgment. If there is a question about the official purpose of a purchase, or if the use of the Purchasing Card to make a purchase is questionable, contact the Operations or Finance Department for clarification prior to making the purchase.

#### **AUTHORITY**

The Coalition's policies and procedures shall comply with the following federal/state laws, regulations, statutes, and rules:

- s. 287.017, F.S. – Purchasing categories, threshold amounts
- CFO Memo No. 02 (2020) -Reference Guide for State Expenditures  
<https://www.myfloridacfo.com/division/aa/manuals/dc:cuments/ReferenceGuideforStateExpenditures.pdf>
- State of Florida Office Of Early Learning Grant Agreement

#### **DEFINITIONS**

- **Purchasing Card (P Card)** – a type of Commercial Card that allows organizations to take advantage of the existing credit card and debit card infrastructures to make electronic payments for a variety of business expenses (e.g., goods and services).
- **Debit Card** – a payment card that deducts money directly from a consumer's checking account to pay for a purchase.
- **Credit Card** – a type of payment card in which charges are made against a line of credit instead of the account holder's cash deposits.
- **Agreements** – for the purpose of this document, agreements include Purchase Orders, Memorandums of Understanding (MOU), Memorandums of Agreement (MOA), Contracts and Grants.
- **Digital Signature** – a type of electronic signature that encrypts documents with electronic codes that are difficult to duplicate the approval of payments.

#### **PROCEDURE**

##### **1. SALES TAX**

- a. Card users should remind contractors at the time of purchase that according to the tax laws in Florida, the Early Learning Coalition of Brevard County (ELCB) is exempt from sales tax. Card users should keep a copy of ELCB's sales tax exemption form with them to present to the contractor at the time of purchase. If a card user is charged sales tax for a card purchase that should be tax exempt, the card user should contact the contractor directly to request a credit for the amount of the sales tax.

## 2. CARD USER RESPONSIBILITIES

### a. Issue of Safe Keeping of Purchasing Cards

- i. Upon issuance, card users will be required to sign a statement acknowledging that they understand fully of what is required and will follow all procurement policies and procedures.
- ii. Purchasing Cards are primarily used for making reservations for pre authorized coalition business related travel expenses, reoccurring coalition contracted monthly expenses and online purchases requiring the use of a credit card.
- iii. Purchasing Cards will be issued to Coalition staff, only with approval of the Executive Director or for the Executive Director, of the Executive/Finance Committee. Management will periodically review the list of users to ensure cards are issued to appropriate staff members in addition to reviewing payments are being made by Purchasing Card only when it is the most efficient means due to the nature of the expenditure or the nature of the employee's job responsibilities. When necessary, the Executive Director or designee may choose to temporarily increase the individual purchase limit to expedite purchase processing with written authorization from the Executive Director.
  - a. The following chart shows the positions of the only authorized cardholders who have authority to place purchases using the Purchasing Card, the specific types of authorized purchases that may include, but not be limited to these types of purchases and the authorized monthly maximum limit per those positions.

<b>Position</b>	<b>Authorized Purchases</b>	<b>P Card Max. Limit</b>	<b>Approval of Purchase</b>
<i>Executive Director</i>	Hotel accommodations, office supplies, trainings, other	\$100,000.00; \$10,000 per purchase	Board Treasurer
<i>Executive Administrator</i>	Hotel accommodations, office supplies, trainings	\$10,000.00; \$1,500.00 per purchase	Executive Director
<i>Director of Operations</i>	Office supplies, trainings	\$10,000.00; \$1,500.00 per purchase	Executive Director
<i>Operations Coordinator</i>	Hotel accommodations and other travel expenses, recurring monthly expenses, office supplies, HR related expenses, trainings	\$10,000.00; \$1,500.00 per purchase	Director of Operations Executive Director

- iv. All bank accounts shall be reconciled against the General Ledger on a monthly basis within 15 working days of receipt of statement. Any discrepancies shall be immediately reported to the Executive Director and Director of Finance upon discovery. The Executive Director and Board Treasurer shall review the completed monthly bank reconciliation reports and initial acknowledgement of review for each report by the end of the month following statement date.
- v. If the Purchasing Card is a Credit Card, the Purchasing Card shall not impact the cardholder's personal credit references. The Coalition issued Purchasing Cards are coalition liability cards, not personal liability cards. However, the cardholder does have the responsibility to use the Purchasing Card in an appropriate manner, as

- described in this document.
- vi. Card users will turn in all receipts, agreements and other supporting documentation referenced in appropriate account coding to the Operations Coordinator on a weekly basis. Referring to CFO Memo No. 02 (2020), all receipts must be signed, either hand written or with a digital signature, by the cardholder. If the Operations Coordinator is missing a receipt, signature or any other required documentation pertaining specifically to those transactions, the Operations Coordinator will determine who used the card and follow up with that employee whom will then retrieve the missing documentation.
  - vii. The Director of Finance or designee shall be responsible for accounting, monitoring and retrieval of general oversight of compliance with this Purchasing Card policy. All purchases are subject to periodic review to ensure transactions are allowable and are not being split to stay below established spending thresholds.
  - viii. In accordance with CFO Memo No. 02 (2020), Sellers and lessors are prohibited from charging convenience fees and surcharges for the use of Purchasing Card.
- b. Loss or Theft of Purchasing Cards
- i. Cardholders shall be responsible for the protection and custody of the Purchasing Card.
  - ii. The cardholder shall immediately notify the financial institution issuing the card if lost or stolen and shall notify the Executive Director as soon as possible.
  - iii. Cardholders shall not knowingly post or otherwise make publicity available Purchasing Card data that could potentially result in fraud or unauthorized charges.
3. Travel
- a. Purchasing Cards can be used for Coalition approved travel expenses. See Coalition Travel policy for more information regarding allowable travel purchases.

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#### **PARTIES AFFECTED**

Current Coalition employees  
Current Coalition Executive and Finance Committee Members  
Board Treasurer

#### **ASSOCIATED DOCUMENTS / FORMS**

Coalition Cardholder Agreement Form (Active)  
Disbursement Control Policy (Active)  
Procurement Policy (Active)  
Bank Accounts and Authorizations Policy (Active)  
Contract Management Policy (Active)  
Upon policy effective date, the following forms and documents are retired:  
ELCB-FM-0007-08 Credit Card Policy – **RETIRED**  
ELCB-FM-0001-14 Use of Coalition-Issued Credit Cards – **RETIRED**  
Credit Card Purchases Procedure – **RETIRED**



## COALITION CARDHOLDER AGREEMENT

I, \_\_\_\_\_, hereby acknowledge receipt of the following

Purchasing Card: \_\_\_\_\_ / \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
(Credit or Debit Card) (Card Number)

I understand that improper use of this card may result in disciplinary action, as outlined in this policy, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this agreement, including the attached Coalition Purchasing Card Policy and Disbursement Control Policy.

I acknowledge receipt of said Agreement and Policies/Procedures and confirm that I have read and understand the terms and conditions. I understand that by using this card, I will be making financial commitments on behalf of the Coalition and that the Coalition will be liable to

\_\_\_\_\_ for all charges made on this card.  
(Name of Banking Institution)

I will strive to obtain the best value for the Coalition when purchasing merchandise and/or services with this card.

As a holder of this Coalition card, I agree to accept the responsibility and accountability for the protection and proper use of the card. I will return the card to the Executive Director or designee, upon demand, during the period of my employment. I further agree to return the card upon termination of employment. I understand that the card is not to be used for personal purchases. If the card is used for personal purchases or for purchases for any other entity, the Coalition will be entitled to reimbursement from me of such purchases. The Coalition shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable attorney fees.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
(Cardholder)

Signature \_\_\_\_\_ Date \_\_\_\_\_  
(Executive Director)

### Finance Department use only:

Date \_\_\_\_\_ Amount approved \$ \_\_\_\_\_

Signature \_\_\_\_\_  
(Finance Director)

# EARLY LEARNING COALITION OF BREVARD COUNTY

## ATTENDANCE AND LEAVE

ITEM:

EFFECTIVE DATE: 07/01/2021

REVISED: 4/20/2021

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### **POLICY STATEMENT**

The Coalition shall keep an accurate record of all hours of work performed by each (a) hourly/non-exempt employee and (b) salaried/exempt employee. Federal regulations require non-federal entities to use an accounting system that permits “the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.”

**These requirements apply to all employees (salaried and hourly staff)** if their salaries/fringe benefit costs are charged to federal/state grant programs and sufficient documentation must be maintained and made available upon request for inspection by USDHHS, OAG, OIG, FDOE/OEL, and other authoritative federal or state governing agencies and offices.

### **AUTHORITY**

The Coalition’s policies and procedures shall comply with the following federal/state laws, regulations, statutes, and rules:

- 32 CFR § 33.20 - Standards for financial management systems
- 45 CFR § 98.70 – Reporting Requirements
- Chapter 60L-34 Attendance and Leave
- 2 CFR Part 200, subparts A, B, C, D, E, and F
- OEL Program Guidance 240.07 Enrollment and Quality Expenditures
- OEL Program Guidance 250.01 Other Cost Accumulators (OCAs) Working Definitions

### **PROCEDURE**

Allowable staff salary costs include expenditures for only (a) time actually worked by staff and (b) authorized leave time (PTO, holiday leave, and other allowed administrative leave categories) taken in accordance with established policies and procedures.

### **Work Schedule**

All hours worked must be totaled at the end of the workday and the total shall be rounded to the nearest quarter of an hour. All employees will be expected to follow their approved work schedule unless otherwise approved.

### **Meals and Breaks**

Full-time employees working more than eight hours are permitted a fifteen minute break before and after lunch. The schedule/process for all lunches and breaks is determined by supervisors based on business conditions and scheduling needs. Supervisors will not necessarily schedule breaks, but will work with employees to establish equitable practices for all staff members.

**Requirements for Leave Earning, Approval, and Use**

Paid time off (PTO) accrual rates are determined by each employee's seniority date with the Coalition and his or her full-time or part-time employment status. PTO is accrued each pay period based on the schedule below. Paid time off hours will accrue from the first day of employment. Employees who are scheduled to work less than 32 hours per week will accrue PTO hours on a pro-rated basis based on the number of hours they are scheduled to work each work period.

PTO Accrual Rates for Full-Time Employees		
Seniority	PTO Accrual Rate Per Work Period	Number of Days Accrued Per Year
First day through two years of employment	5.847 hours	19 days
Two years and one day through five years of employment	7.385 hours	24 days
More than five years of employment	8.924 hours	29 days

Maximum PTO Accrual Balances	
Seniority	Maximum Annual Accrual
First day through two years of employment	No Maximum
Two years and one day through five years of employment	240 hours
More than five years of employment	480 hours

At the close of business on December 31 of each calendar year, all employee's PTO leave balance in excess of 480 hours expires.

Leaves of absence with or without pay shall be in writing and approved before leave is taken. If an emergency prevents prior approval, the employee shall request such approval, with appropriate justification, as soon as reasonably possible. The Coalition shall keep an accurate record of all authorized leaves of absences.

~~Regardless of the amount of leave originally approved, including administrative leave, the employee will only be charged with or granted the amount of leave necessary to bring the employee to a forty-hour workweek or regular work period of eighty hours for salaried employees.~~

Approved leave may be taken only in increments of fifteen minutes or more, rounded to the nearest quarter.

The use of paid leave shall not be authorized and taken before the time it is earned. Upon reasonable notice, the Coalition may require an employee to use accrued PTO.

Extra hours may be offset to avoid overtime at the end of the workweek for hourly employees or regular work period for salaried employees, the offset shall be made within these designated work periods **and must receive prior approval from the supervisor.**

**Recording Hours Worked and Leave Hours**

Coalitions are required to properly classify expenditures for federal reporting of day-to-day operations using a cost accounting system to maintain the collection of costs in an organized and systematic manner. To ensure consistency for federal reporting, refer to the Coalition's Timekeeping and Attendance Training. All staff regardless of exemption status are required to track their hours worked utilizing the activity codes provided below. Any staff

who is not actually working on an activity code related to OEL grant activities must use approved leave (if applicable) or leave without pay.

#### **Scheduled Paid Time Off (PTO)**

Unless otherwise permitted by law, employees are required to use available PTO when taking time off from. PTO shall be scheduled as early as possible in advance and shall have supervisory approval at least three days prior to the requested leave start date. Leave with or without pay is normally granted to an employee with the understanding that the employee will return to work following expiration of the leave period. To this end, the Coalition does not grant a leave of absence to accept other employment.

#### **Unscheduled Paid Time Off (UPTO)**

PTO that is not scheduled or received prior approval of the employee's scheduled start time is considered to be an unscheduled PTO (UPTO) incident. Consecutive days are counted as a single incident.

If for any reason you are going to be late or absent and do not have prior approval, you must call your immediate supervisor before your regular starting time. When you call in, you should give the reason(s) for your absence and date and time you expect to report to work.

Employees returning to work after three consecutive days of UPTO will be required to provide a doctor's written release to return to work. After ten consecutive days of absence, the Coalition shall require the employee to submit medical verification from the attending physician before authorizing additional use of PTO or leave without pay. If absence continues, the Coalition shall require, as appropriate, further medical verification for each thirty consecutive days of absence. To justify further PTO, the medical verification must indicate that the employee is unable to perform regularly assigned duties.

An employee who fails to contact their supervisor or other person in charge before the start of the workday will be placed on Leave without Pay (LWOP) until contact is made.

An employee who refuses to comply with these rules shall not be eligible to use accrued PTO and the Coalition shall take the appropriate action regarding continued employment, based on available information.

An employee who incurs three or more unscheduled absences during a sixty day period will result in discipline in accordance with the Coalition's discipline policy. Abuse of PTO use is grounds for dismissal.

#### **Leaves of Absence without Pay**

An employee may, upon request, be granted leave without pay to cover any absence from work, for period not to exceed twelve months, provided the Coalition deems such leave to be justified and not detrimental to the operations of the organization.

An employee on leave without pay shall not earn PTO accrual, unless authorized by law. An employee on an extended leave without pay absence shall not accrue PTO beginning the first day of leave without pay. Additionally, the employee will be responsible for the payment of the employee's contribution toward his or her healthcare coverage and any other applicable benefit deductions while the employee is on unpaid leave.

An employee covered by Workers' Compensation shall continue to earn and accrue PTO.

#### **Introductory Period Absences**

Any employee who incurs five absences during the initial 90-day introductory period will be terminated. In the event of absences resulting from extenuating circumstances, the Executive Director will have the option to override this policy. If, the Executive Director chooses not to terminate an employee, the introductory period may be extended as necessary to give a fair opportunity to demonstrate the ability to perform the job. If an employee's introductory period is extended, the employee will be notified.

**Termination**

Upon separation from the Coalition, an employee who resigns in good standing shall be paid for accrued but unused PTO, up to the maximum specified amount outlined below. It is expected that a terminating employee will work the entire time designated by his or her notice. PTO cannot be used to extend the termination date.

Employees who separate during their first six months of employment are not eligible for payment of accrued PTO. In addition, an employee who is terminated for cause, or who resigns to avoid dismissal, will not be entitled to any compensation for accrued but unused PTO at the time of dismissal.

All PTO payouts are remitted at the discretion of the Executive Director or designee. PTO payouts may be restricted due to budgetary constrictions or other extenuating circumstances.

Seniority	Maximum PTO Payout
First day through two years of employment	80 hours
Two years and one day through five years of employment	96 hours
More than five years of employment	120 hours

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**PARTIES AFFECTED**

Current Coalition Employees

**ASSOCIATED DOCUMENTS / FORMS**

*The above policy has been added to the Employee Handbook. By signing this document I am acknowledging that I have been made aware of and understand the content of this policy.*

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Employee Signature

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Date

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Employee Printed Name



## Anti-Fraud Plan

The Early Learning Coalition of Brevard (ELC) has adopted an anti-fraud plan with that emphasis on the attempt to recover State, Federal and Local Matching Funds which were paid as an intentional act of deception, omission or misrepresentation in accordance with Florida Statutes 1002.91 and Rule 6M-9.400. The adopted anti-fraud plan has a three tiered offense approach (Chart I):

- Submitting fraudulent information during initial application
- Graduated phase out non-intentional acts
- Intentional acts of fraud

All ELC employees are responsible in reporting suspected fraud by any person, provider or coalition member (staff, volunteer, board member etc.) (Exhibit I). The Primary Anti-Fraud Contact is Dennise Milan, Director of Family Services, 321-637-1800 x 2509 per Rule 6M-9.400 (3) (a). When ELC employees become aware of instances of actual, potential or suspected fraud and abuse by a recipient of School Readiness (SR) or Voluntary Prekindergarten (VPK) Education Program benefits, they are mandated to investigate the act in accordance with the Suspected Fraud Programs procedure (Exhibit II). In addition, repayment agreements, if necessary, will be made in accordance with the Suspected Fraud and Repayment Agreement Reporting procedure and Improper Payments policy (Exhibit III & Exhibit IV). Furthermore, staff follow procedures to ensure verification of child care referrals from other organizations and services must be provided and not terminated under a valid referral regardless of prior or suspected fraudulent activities (Exhibit VI).

The ELC does not have a fraud hotline; however public assistance fraud flyers are posted in meeting spaces, anonymous telephone calls are accepted and researched (Exhibit V).

Designated ELC employees are trained at a minimum, annually in client fraud prevention practices to recognize "red flags" such as questionable documentation, inconsistent paperwork or statements, quality interviewing, and how to detect possible fraudulent acts as related to FS 1002.91 (8)(b)(d). The Coalition uses the following tools and resources in detecting, preventing fraud, abuse and overpayment:

- Data quality reports generated from the Office of Early Learning
- Referral verification from partnering organizations (Exhibit VI)
- Office of Early Learning Fraud Overview
- Locally developed flyers posted throughout the organization
- Developing and supporting relationships with partners and other local organizations (DCF, CareerSource, Brevard Cares, Clerk of Courts, etc...)
- Internal File reviews
- Post Attendance Monitoring and Payment Validation Reviews

Furthermore, the Coalition completes an annual self-assessment using OEL's Internal Control Questionnaire. In addition, policies and procedures are reviewed on an annual basis to ensure compliance with statute, rule and other guidance.

The following list represents "red flag" items but is not inclusive to other fraudulent acts or identifiers:

- Numerous documentation errors
- Conflicting information and documents
- Missing information on documents
- Pay stubs with markups or white out
- Employers paystubs that are commonly produced and appear different or altered
- Only photo copies available with no originals
- Inconsistency in submitted documents from each interview
- False employment verification or fictitious employers
- Misrepresentation of household size or income
- Illegible, forged, inconsistent, or varying signatures
- Inconsistent statements and vague responses
- Denying access to information
- Attendance irregularities and/or inconsistent attendance information
- Giving false statements
- Producing false documents

If a recipient of SR or VPK benefits is found to be in violation of program guidelines they are informed of their termination of benefits via a Notice to Discontinue Services Form completed by the ELC Staff (Exhibit VII). On the reverse side of that form is the Right to Appeal which includes a statement of with includes instructions of how the recipient may obtain a copy of their file for review. The form will be translated into the recipient's native language if prior Coalition communications were translated. A copy of the Confidential Information Record Request Form and corresponding External Records Requests is provided to the recipient (Exhibit VIII & Exhibit IX).

If the recipient or applicant is able to provide necessary documentation to resolve the issue within the designated time period, services will be reinstated. If unable to provide the necessary documentation to overturn decision, the applicant will need to reapply to the waitlist.

If the recipient is unable to resolve the issue through the preliminary appeal process and believes the conclusion of fraud was made in error, then he or she may file a formal written appeal for review by the executive director (ED) or the Coalition board of directors designated executive staff person (ESP).

A summary of the formal written appeal process is listed below:

#### **Written Appeals Summary (Exhibit X)**

1. A written appeal must be submitted to the ED or ESP. The appeal must fully describe the nature of the error the recipient believes has been made with supporting documentation.

2. The appeal shall be postmarked, faxed, emailed or hand delivered before the date of the discontinuation/suspension of services. Failure to file a timely appeal waives the right of appeal.
3. If a timely appeal is filed, the recipient will not be suspended or terminated from the program until the written decision of the ED or ESP or the original date of the discontinuation/suspension of services, whichever is later.
4. The ED or ESP must respond to the recipient in writing within thirty (30) days of receiving the appeal with a decision as to whether the suspension or termination will be upheld or modified.
5. The recipient who wishes to appeal the decision of the ED or ESP may request further review by an appeals committee in accordance with subsection (e) of 6M-9.400. The request must be submitted to the Coalition in writing within ten (10) calendar days of the date of the ED/ESP written response.
6. Steps for review by the appeals committee are listed below:
  - a. The recipient is given the opportunity to present their position during a scheduled appeals committee meeting. The recipient will be notified of the scheduled date and informed this is a public meeting and any information presented may be used by other state agencies.
  - b. The appeals committee is selected by the Chairman of the Board and a chair named.
  - c. The appeals committee will meet within forty-five (45) calendar days of receipt of the recipient's appeal.
  - d. The recipient has up to thirty (30) minutes to present their appeal and any information they wish the committee to consider.
  - e. Coalition staff excluding the ED or ESP (whichever made the initial decision) shall be available to provide any information requested by the committee.
  - f. The appeals committee will consider all statements, review all documents and may request additional evidence or information if necessary, to make a decision. The final determination letter will be suspended for the length of time given to provide the additional information.
    - a. The appeals committee shall select or appoint a member of the coalition, excluding the ED or ES (whoever made the final decision) to memorialize the events of the appeals committee proceeding and the final determination including the basis for the decision.
    - b. The appellant shall be notified in writing of the appeals committee's determination within ten (10) days of the date of the meeting.
    - c. The appeals committee determination shall be final.
    - d. The due process procedures for providers will be provided for in the contract between the coalition and the provider, pursuant to Rule 6M-4.610, F.A.C.



### Act of Abuse of Overpayment (Chart I)

Program Violations	Penalty
Submitting fraudulent information during initial application process	Client did not receive services. Client may reapply to waitlist when eligible.
During graduated phase-out a non-intentional act which affected the copayment the client is responsible to pay.  Examples may include but are not limited to: non-reporting of survivor benefits, child support, second job, salary increase, etc.	If greater than \$700, client remains in services with an overpayment agreement implemented.  <i>Send Repayment Request letter allowing 14 additional days of services to complete. If no response from client in 14 days, send 14 day notice to discontinue services</i>
Intentional act which resulted in an overpayment that affected the eligibility OR submitted fraudulent/altered documents during reauthorization or eligibility segment that may not have caused an overpayment to case.  Examples may include but are not limited to: Not meeting POC for more than 3 months, Over income (85% SMI), Questionable Household composition, etc.	Client is terminated, overpayment agreement implemented, and submitted to OEL Fraud Referral System. Reapplying to the waitlist is subject overpayment status. Must pay back prior to placing on waiting list.  <i>&lt;\$700: Eligibility Terminated, May reapply on WL.</i> <i>&gt;\$700 &lt;\$2,000: Eligibility Terminated, OP agreement implemented, After paid in full can reapply to WL.</i> <i>&gt;\$2,000 Eligibility Terminated, Refer to DPAF, cannot apply on WL until response from DPAF</i>

At-risk referral recipients shall not be suspended or terminated if a valid referral is in place.

The Coalition Administrator for the OEL Fraud Referral system will submit an electronic report monthly reporting the parents and providers terminated from services as a result of fraud, per Rule 6M-9.400 (3)(b) and ELCB-FS-0001-12 and ELCB-FM-0002-09.

The Coalition Administrator is Jodi Ammons, Director of Quality Assurance, 321-637-1800 x 8541 per rule 6M-9.400 (3)( c).



**Executive Director (1)**  
Laura Gambino

**EXECUTIVE DIRECTION**  
**DIRECTIONS**  
**TECHNICAL**

**Executive Assistant (1)**  
Janet Harris

**Director of Provider Services (5)**  
Harriet Paredes

**Provider Relations Administrator (27)**  
Teresa L. L. L.

**Provider Relations Coordinator (28)**  
Vacant

**Provider Relations Coordinator (29)**  
Vacant

**Prof. Development Specialist (29)**  
Chinaka Grizzle

**Prof. Development Specialist (31)**  
Sylvia Caballero

**Early Intervention Administrator (28)**  
Teresa L. L. L.

**Early Intervention Specialist (27)**  
Tammie Glass

**Early Intervention Specialist (28)**  
Linda King

**Early Intervention Specialist (34)**  
Kim Kohler

**Operations Coordinator (21)**  
Briana Johnson

**IT Specialist (20)**  
Suzi Crapo

**Director of Finance (53)**  
Mike Hallenstein

**Financial Administrator (21)**  
April Brown

**Data Analyst (10)**  
Kevin Fee

**Finance Specialist (12)**  
Dorothy Wright

**Finance Specialist (9)**  
Stephany Noakes

**Reimbursement Specialist (18)**  
Beverly Brown

**Reimbursement Specialist (19)**  
Vacant

**Operations Coordinator (17)**  
Emily Rait

**Director of Family Services (4)**  
Dennise Willan

**Family Services Administrator (15)**  
Teresa L. L. L.

**Family Services Lead (28)**  
Amy Gagnon

**Family Services Specialist (38)**  
Rachel Farr

**Family Services Specialist (40)**  
Blanca Gonzalez

**Family Services Specialist (41)**  
Cynthia Stewart

**Family Services Specialist (42)**  
Mathieu Strohman

**Family Services Specialist (46)**  
Jeanine Price

**Family Services Administrator (21)**  
Teresa L. L. L.

**Family Services Specialist (44)**  
Naghan Mosebar

**Family Services Specialist (49)**  
Paige Hopkins

**Family Services Specialist (46)**  
Ogi Lavis

**Family Services Specialist (47)**  
Melissa Lussier

**Family Services Specialist (50)**  
Kathy Figueiras

**Family Services Specialist (43)**  
Vacant

**Director of Quality Assurance (8)**  
Jodi Ammons

**CCRAR Administrator (17)**  
Teresa L. L. L.


**CCRAR Specialist (24)**  
Vacant

**CCRAR Specialist (25)**  
Carlos Del Campo

**CCRAR Specialist (23)**  
Lashika Carter

**Director of Community Outreach (6)**  
Enaida Colon

**Community Outreach Coordinator (35)**  
Sylvia Thomas

<b>Early Learning Coalition of Brevard County, Inc.</b> <b>Procedure</b>	
Issue Date: 09/13/12	
Corresponding Policy: ELCB-FS-0001-12	
Subject: Suspected Fraud	
Originating Department: Family Services	
Revision Date(s): 10/21/2014, 5/7/2015;6/4/2020;06/08/2021	
Date Approved by Executive Director: 7/22/15	

**Subject: Suspected Fraud in the Early Learning Programs**

**References:** 45CFR98, Code of Federal Regulations; Chapters 1002.51-79 and 1002.81-97 Florida Statute; Rules 6M-4 and 8, Florida Administrative Code.

**Corresponding Policy (s):** ELCB-FS-0001-12

**Definitions:**

**Client** shall mean the parent, family member, or guardian that is the recipient of services for their child (ren) enrolled in an Early Learning Program.

**Early Learning Programs** shall mean any program funded with local, state, and/or federal funds administered by the Coalition; the primary programs are School Readiness and Voluntary Prekindergarten.

**Data quality reports** shall mean Office of Early Learning (OEL) reports designed to identify potential errors related to children and providers participating in Early Learning Programs.

**Suspected fraud and/or misrepresentation** shall mean an intentional deception, omission, or misrepresentation made by a person with knowledge that the deception, omission, or misrepresentation may result in unauthorized benefit to that person or another person, or any aiding and abetting of the commission of such an act. The term includes any act that constitutes fraud under applicable federal or state law.

**Examples of suspected fraud or misrepresentation**

1. Providing false or misleading information or withholding information in order to participate in or receive payments under the Early Learning Programs.
2. Failing to disclose a change in circumstances or material information that could directly impact eligibility decisions.
3. Falsifying records or documents.
4. Assisting or aiding any person in committing any of the above acts.

**Procedure:** ELC staff is trained at a minimum annually on how to detect and prevent fraud, abuse, and overpayment. Fraud is also a standing agenda item for the ELC Board of Directors.

Client fraud prevention techniques include but are not limited to:

1. Review previous interview screens – look for inconsistent paperwork or statements regarding household composition, employment, residency, etc.
2. Check employment information paid by personal check or cash. Document name of person verifying information and double check during redetermination periods.
3. Ask additional questions if questionable documentation received. If documentation unclear services are not reauthorized or authorized for three months with follow up.
4. Stressing the importance of reporting changes within 10 days.


When ELC staff becomes aware of instances of actual, potential or suspected fraud and abuse in the operation of the Early Learning Programs, whether identified internally or reported to us, the following steps shall be taken:

1. Preliminary Investigation: Conduct a preliminary investigation to determine the likelihood a fraudulent act has been committed. Such preliminary investigations may include, but need not be limited to: conducting in person interviews, making telephone calls to related parties, researching Clerk of Courts – recent cases, Clerk of Courts – official records and Social Network sites, and/or conduct an attendance monitoring.
2. Refer to the Act of Abuse or Overpayment (Chart I) to determine program violation level, occurrence and penalty.
3. Depending on the occurrence per level, the specialist will follow the penalty structure and notify the client accordingly. Notification will vary from a letter noting the offense to immediate termination and submission of a Suspected Fraud Referral Record Form to the Department of Financial Services (DFS).
4. For offenses requiring restitution of overpaid benefits, a repayment agreement will be instituted in accordance with ELCB-FM-0002-09 Improper Payment policy. In the event a referral is received for child care under protective services or TANF the Coalition will contact the referring agency to verify. Services must be provided under a valid referral regardless of prior fraudulent activities.
5. For offenses requiring submission to DFS, the specialist will complete the Suspected Fraud Referral Record Form and submit to the ED or designee. 90 days. . A brief written summary of the situation must be documented on the Suspected Fraud Referral form by the individual reporting the case, identifying the details of the applicant/client or providers' case. The following must be cited:
  - a) What information the individual provided or failed to provide, which impacts their eligibility for services or reimbursement
  - b) The issues of concern and any available evidence such as a falsified application, attendance record or other documentation.
  - c) The summary should provide factual information, specify dates and address questions of "Who, What, When, Where and How".
  - d) If incorrect payment has occurred, the extent, duration and amount of the incorrect payment must be clarified.

Upon signature of the Suspected Fraud Referral Record Form the information is entered into the OEL Fraud Referral System (FRS) per the OEL – FRS guide. In addition, the case will be referred to the Department of Financial Services, Public Assistance Fraud Unit (DFS) for further processing.

## Exhibit II

For offenses that do not rise to the level of submission to DFS, the Coalition institutes a repayment agreement corresponding to the penalty structure in Chart I and in accordance with the Suspected Fraud and Repayment Agreement Reporting procedure and ELCB-FM-0002-09 Improper Payments policy.

	<b>Early Learning Coalition of Brevard County, Inc.</b>	
	<b>Policy</b>	
	Issue Date: October 16, 2012	
	Policy Number: ELCB-FS-0002-12	
	Subject: Dispute and Appeals Policy	
	Originating Department: Family Services	
	Revision Date(s): October 21, 2014	
	Date Approved by Board of Directors: October 16, 2012	

**Subject:** Dispute and Appeals Policy

**Purpose:** To ensure a systematic process is established to manage disputes and appeals in a professional, timely, and compliant manner.

**Background:**

**References:** Chapter 1002.91 Florida Statute, Rule 6M-9.400 and Early Learning Coalition of Brevard Rights and Responsibilities

**Definitions:**

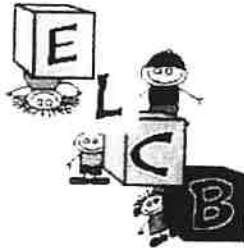
**Coalition:** Early Learning Coalition of Brevard County, Inc.

**Recipient:** Parent or legal guardian whose child was determined eligible for School Readiness or Voluntary Prekindergarten Education Program Benefits

**Policy:** All related disputes or disagreements regarding decisions made by the Coalition must be submitted in writing. The Coalition agrees to respond to the appeal within 30 days of receiving the appeal with a decision as to whether the suspension or termination of benefits will be upheld or modified.

If the recipient does not agree to the proposed method for resolution they may appeal the decision before an appeals committee selected by the Chairman of the Board of the Coalition. The recipient will present their position for the appeals committee to consider. The recipient will be notified in writing of the appeals committee determination within ten days of the meeting.

The determination of the appeals committee is final.



<b>Early Learning Coalition of Brevard County, Inc.</b>
Policy Number: <b>ELCB-FM-0002-09</b>
Department: Finance Department
Staff Contact: Director of Business Operations
Date Approved: 04/01/09
Date Last Modified: 10/15/2014

**Subject:** Improper Payments

**Background:** 45CFR98, Code of Federal Regulations; Chapters 1002.81-97, Florida Statute; Rules 6M-4 , 8, and 9, Florida Administrative Code; OEL Policy OEL-PI-0003-12.

**Policy:**

It is the policy of the Early Learning Coalition of Brevard County, Inc. to ensure a system of accountability for fiduciary responsibility of proper distribution of Federal and State funds and establishes the process of handling improper payments.

**Procedure:**

**A. General**

1. The Coalition is responsible for ensuring fiduciary diligence in the implementation of the rules and regulations of the School Readiness and Voluntary Pre-Kindergarten (VPK) programs, and to seek repayment when payment and/or benefits have been provided improperly.
2. Any contractor, provider or client of School Readiness or VPK services, that receives State or Federal funds or benefits from the Coalition, are obligated to repay the funds for various reasons, including, but not limited to:
  - Overpayment
  - Payment made in error as a result of a lack of understanding or miscommunication by any party
  - Disallowed payment due to ineligibility of the client or provider
  - Disallowed payment as a result of an audit
  - Disallowed payment as a result of non-compliance
  - Reconciliation of a payment for the VPK or SR program
  - Disallowed payment based on misrepresentation or fraud
  - Interest earned on advanced funds
  - Unexpended funds that remain at the end of the fiscal year
3. In all cases, the Coalition has the discretion to refuse any applicant, client or provider, any future participation in the VPK or School Readiness programs for fraudulent activity, non-compliance with requirements, lack of cooperation, failure to comply with rules, requirements or responsibilities of the School Readiness and/or VPK programs.
4. In all cases, it is the Coalition's responsibility to document and keep current information that reflects the status of any client or provider activity related to this policy.

**B. Incorrect Payments**

1. Recoupment of incorrect payments such as those cited above must be sought regardless of errors or misrepresentation on the part of the client, provider, or Coalition. Once an incorrect expenditure has been identified by the Coalition, the following activities should occur:
  - The Coalition must notify the provider of the incorrect payment and the reasons that caused the incorrect payment. Written confirmation must be sent to the provider confirming the amount of incorrect payment and what action is to be taken for recoupment.



- a. The written confirmation will be sent by regular U.S. mail and if no response, by certified mail, return receipt requested.
  - b. A copy of the letter must also be placed in the provider's file, maintained by the Coalition's Finance Department.
- If the provider is continuing to provide care of children, then recoupment will occur by deducting the amount of the incorrect payment (known as "prior period adjustment") from the funds currently paid to the provider.
- If the provider is not continuing to provide care to School Readiness or VPK children, then the recoupment must be secured directly from the provider unless the incorrect payment was due to misrepresentation or fraud on the part of the client.
- The client will be responsible for repayment of funding to the Coalition if the cause of the incorrect payment was based on a client's failure to provide information that directly affected their eligibility for services will be terminated or suspended in accordance with the Exhibit I (Act of Abuse or Overpayment Matrix) of the Coalition's Anti-fraud plan.
2. The Coalition is responsible for making diligent efforts to secure timely reimbursement for incorrect payments or ineligible services.
  - If the sum of money owed is such that the responsible party cannot immediately repay, then the Coalition will develop with the responsible party, a written repayment schedule in accordance with Exhibit I (Act of Abuse or Overpayment Matrix) of the Coalition's Anti-Fraud Plan.
  - The repayment schedule may allow for partial payments, but each responsible party is expected to repay the full amount within the required period.
  - During the period covered in the repayment plan, the Coalition's Director of Business Operations or designee must monitor the repayment plan to ensure it is being followed and all documents must be filed accordingly.
3. Errors resulting in incorrect payments are ultimately the financial responsibility of the Coalition if recoupment proves unsuccessful.
4. Designated cases, where there is evidence to support a belief that the activity of the client, as indicated in Exhibit I (Act of Abuse or Overpayment Matrix) of the Coalition's Anti-Fraud Plan, or provider was fraudulent and certain amount thresholds are met, must be submitted to the Office of Early Learning via its Fraud Report System and subsequently the Division of Public Assistance Fraud, Department of Financial Services (DFS) for further evaluation and/or processing.

### **C. Delinquent Collection of Repayment**

1. The status of repayment becomes delinquent when the provider/client fails to repay the full amount that the provider/client owes by the repayment date specified in a Court's Restitution Order. Notice of delinquency will be sent to the designated Probation Officer.
2. If, the Coalition entered into a repayment schedule, the account becomes delinquent when the provider/client fails to submit the partial payment specified in the repayment schedule, or repay the account in full within six months after the repayment date specified in the repayment schedule.
3. Once an account becomes delinquent, the Coalition will within ten days, send a demand letter by regular U.S. mail with delivery confirmation. The first demand letter will include the following:
  - Full amount owed;
  - Reason for the delinquency;
  - Demand for immediate repayment of the full amount within 30 calendar days of the demand letter;
  - Description of the collection efforts that the Coalition will use if the provider/client fails to repay;
  - Provider/client's right to dispute the delinquent account by submitting a written dispute to the Coalition within 14 days after issuance of the demand letter
4. If the provider/client fails to make payment within the time period specified in the first demand letter, a second and final demand letter will be sent within ten days by certified, return receipt requested, regular U.S. Postal Service. The second demand letter will include:
  - Full amount owed;
  - Reason for the delinquency;
  - Demand for immediate repayment of the full amount within ten calendar days;
  - Provider/client's right to dispute the delinquent account by submitting a written dispute to the Coalition within 30 days after issuance of the previously sent first demand letter;
  - Notice that the client or provider will not receive further state or federal funds unless full payment is made;
  - Notice that the Office of Early learning may report a delinquent account for collection by DFS if the provider/client fails to repay the account in full by the date required in the second demand letter.

# A SERIOUS CRIME:

## Public Assistance Fraud

It is important to give all information and tell the truth when applying for services through your local Early Learning Coalition. Under Florida Law, you must give your Specialist all the information needed to decide the amount of assistance you are eligible to receive. Those who do not report correctly **COMMIT A CRIME**, that can result in termination of services, reimbursement of improperly received benefits and investigation by Florida Department of Financial Services.

### PROTECT YOURSELF!


- Be sure to tell your Specialist everything he/she needs to know in order to decide the level of assistance you are eligible to receive.

Did you report?

- All household members including:
  - Child's other parent, spouse, other children or relatives, friends, etc.
- All income including:
  - Full-time job
  - Part-time job
  - Unemployment
  - Child Support
- If you are not sure about what you told your Specialist in the past, **ASK** or call immediately.
- When your Specialist asks you a question, tell the whole story and be honest with your answer.
- **REPORT ANY CHANGES** about you or any member of your household to your Specialist immediately!



# SERIOUS CRIME

<b>Early Learning Coalition of Brevard County, Inc. Procedure</b>	
Issue Date: 3/21/14	
Corresponding Policy: ELCB-SR-0002-08	
Subject: <b>Partnering Agency Referrals for School Readiness Services Procedure</b>	
Originating Department:	
Revision Date(s): 10/1/2008; 02/01/2010; 09/14/2011; 11/01/2012; 3/21/14, 10/9/14; 11/23/15, 06/24/19	
Date Approved by Executive Director:	

**Subject: Partnering Agency Referrals for School Readiness Services Procedure**

**References:** Office of Early Learning School Readiness Standard Eligibility Review Program Guide; Rule 6M-4.200, F.A.C.; Chapter 1002.81-97 Florida Statute

**Corresponding Policy (s): Partnering Agency Referrals for School Readiness Services Policy**

**Definitions:**

**At-risk child -.** Includes the following children that the Department of Children and Families (DCF) refers for SR services:

- A child from a family that DCF or a designated sheriff's office is investigating for child abuse, neglect, abandonment or exploitation.
- A child who is in a diversion program that DCF or its contracted provider runs and who is from a family that is actively participating in and complying with department-prescribed activities, including education, health services or work.
- A child from a family under DCF or a contracted service provider's supervision for abuse, neglect, abandonment or exploitation.
- A child placed in court-ordered, long-term custody or under the guardianship of a relative or non-relative after DCF or its licensed contractor terminated parental custody.
- A child in the custody of a parent who is a victim of domestic violence and is residing in a certified domestic violence center.
- A child in the custody of a parent who a DCF-certified homeless shelter verifies as homeless.

**Child Care Application and Authorization forms:** referral received from the local CareerSource, Department of Children and Families and contracted community-based providers, which contains all required information and signatures of the parent, referring agency representative and authorizing coalition worker.

**TCA- Temporary Cash Assistance** – recipients of TANF (temporary aid to needy families) subject to Federal work requirements

**TCC- Transitional child care** for families transitioning off TANF to work

**Procedure:**

- I. All referral forms received from the Department of Children and Families or partnering agencies will be reviewed to ensure the referral indicates the following:
  - a. The name and contact information of the agency/case worker making the referral.
  - b. A current 'authorized child care begin and end date' listed for the selected review period.
  - c. The name of the child(ren) authorized for eligibility.
  - d. The dates of birth for the child(ren).
  - e. The name and address of parent(s).
  - f. The eligibility for referral, which includes status, such as assistance, non-assistance, RCG, TCA, TCC, At-Risk-PI, -PS, -FS, In-Home, Out-of-Home, Medicaid Eligible, Custody home, Medicaid eligible, custody, etc.
  - g. A purpose for care, such as protection, employment, work activity or education.
  - h. The number of hours authorized or identified as full-time, part-time or both.
  - i. Transitional child care (TCC) referrals must also include the TCC period.
  - j. A signature and date for the authorizing agency representative or supervisor, parent and coalition representative.
- II. Electronic child care referrals are acceptable. However, they are required to be transmitted via a secure server.
- III. If dates or required items are missing, designated staff will request a new referral or contact the referring case worker and make an electronic post-it change on the referral. Any changes should be signed and dated by the coalition representative and include the date, time and name of authorizing case worker. It would be recommended to have documentation of the change (email or fax). The coalition should document attempts to obtain information missing on referrals; two documented attempts would typically represent due diligence.
  - a. Note: For clients under Protective Services (PS) or Protective Investigation (PI), Florida's Office of Early Learning expects the safety of these children is a priority. Services should not be denied due to an administrative error on the child care referral or if the child care authorization date is prior to the signature date of the referring agency. Coalition staff should work with the referring agency to make the needed corrections for any administrative error.
- IV. Designated staff and/or eligibility staff will determine the correct child care authorized begin and end dates are based on the category of care(billing group) requested:

- a. At-risk – In-home (BG1-11), out of home (BG1-14R) and foster care (BG1-13) referrals may have an authorization period up to six (6) months. A new referral must be received for each six-month period.
  - b. At-risk – Diversion (BG1-11D) referrals may have an authorization period up to 60 days. The agency may renew the referral in 60 day increments, not to exceed six months total. A new referral must be received for each 60 day period.
  - c. At-risk – Homeless (BG1-HOME) referrals may have an authorization period up to six (6) months. A new referral must be received for each six month period.
  - d. At-risk – Domestic Violence (BG1-FAM) referrals may have an authorization period up to three (3) months. A new referral must be received for each three (3) month period.
  - e. At-risk – Protective Investigation in home (BG1-IN) and out of home (BG1-OUT) referrals may have an authorization date up to 60 days. The agency may renew the referral in 60 day increments, not to exceed six (6) months. A new referral must be received with each 60 day period.
  - f. TCA Recipient not working (BG3-TCAN) and working (BG3-TCAW) referrals authorization period is based on the local CareerSource service's operating procedures. Typically the authorization period is up to three (3) to six (6) months.
  - g. TCC Recipient (BG5-TCC) referrals may have an authorization period up to 24 months. A redetermination of eligibility must be completed at minimum annually.
    - i. The authorization begin date must begin on the first day of the month (first month no longer receiving TANF) and end on the last day of the 24<sup>th</sup> month following the begin date.
  - h. TCA Respite Services (WRC-RC1) referrals may have an authorization period up to 60 days. The referral must not exceed 60 days.
- V. Designated staff will make two (2) attempts to contact the parent/guardian to start the enrollment process and provide Child Care Resource & Referral services within 10 days from receipt of the referral. Contact attempts will be documented in case notes.
- a. Designated staff saves each incoming referral electronically and indicates the date the referral is received.
    - i. The authorization begin date and the referring worker's signature date must be within 10 calendar days from receipt of the referral.
    - ii. Eligibility must be determined within 10 calendar days from receipt of the referral.
    - iii. Eligibility cannot be established prior to the authorization begin date on the referral.
- VI. If the referral cannot be processed within the 10 calendar days designated staff will notify the referring worker via email.



## NOTICE TO DISCONTINUE SERVICES

Parent/Guardian Name: \_\_\_\_\_ Date: \_\_\_\_\_

Child (ren) Names: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Your last day of Child Care Services will be \_\_\_\_\_ for the following reason(s):**

- ☐ Income exceeds 200% of the Federal Poverty Level or exceeds 85% State Median Income
- ☐ Parent (s)/guardian (s) no longer meet the work/education/training hour requirement
- ☐ Children no longer attending authorized child care
- ☐ Child exceeds age limit for services
- ☐ Temporary disability / maternity leave time has expired
- ☐ Suspended care time has expired
- ☐ Transfer of Guardianship
- ☐ Moved out of county
- ☐ Failed to provide proof of child citizenship / qualified resident alien status
- ☐ Child never enrolled / child care provider not chosen
- ☐ Care no longer needed (parent / guardian available to care for child)
- ☐ Client failed to provide required documentation previously requested by specialist
- ☐ Client did not meet program requirements during last reauthorization period
- ☐ Other \_\_\_\_\_

**Notice of Potential for repayment of improper benefits if the conclusion of fraud is upheld, including any benefits received after receipt of the written advance notice.**

**Estimated overpayment amount :** \_\_\_\_\_

**Estimated length of time benefits will be suspended or terminated** \_\_\_\_\_

**A copy or review of your file may be obtained by completing the Confidential Information Exempt Record Request form and returning to the main office located at 1018 S. Florida Avenue in Rockledge, Florida.**

\_\_\_\_\_  
**Family Services Specialist Signature**

\_\_\_\_\_  
**Date**

\*SEE REVERSE FOR APPEAL INFORMATION

## RIGHT TO APPEAL

If you believe your child care services were stopped due to a coalition error you should contact your eligibility specialist and provide the necessary documentation to resolve the issue. If you believe the issue was not resolved then you may file a formal written appeal which must be postmarked or emailed before your last day of child care services. Note: if your services have already ended or end in less than 14 days; you have 14 days from the date the notice is mailed to appeal.

**The action you are appealing is stated on the other side of this notice. Failure to file a timely appeal waives your right to an appeal.**

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_

Reason for Appeal:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Note: Supporting documents to support your appeal must be attached.**

Signature \_\_\_\_\_ phone # \_\_\_\_\_ Date \_\_\_\_\_

### Official Use Only

Date Appeal Received: \_\_\_\_\_ Supporting Documents Received: \_\_\_\_ Y \_\_\_\_ N

Reason: ☐ Approved ☐ Denied

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_





## Public Information Record Request

Mail: P.O. Box 560692  
Rockledge, FL 32956-0692  
Phone: (321) 637-1800  
Fax: (321) 637-1897  
Web: [www.elcbrevard.org](http://www.elcbrevard.org)

Date: \_\_\_\_\_

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Mailing Address\*\*: \_\_\_\_\_

\_\_\_\_\_  
\*\*Required. If mail is selected below, this address will be used

E-mail Address: \_\_\_\_\_

Document(s) Requested (Be as specific as possible, provide official name of document(s) if known.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date needed: \_\_\_\_\_

Are you requesting copies or the opportunity to review the information?

☐ Copy

Select One:

☐ Mail

☐ Pick up

☐ Review Only


(by Appt in Rockledge)

Signature: \_\_\_\_\_

*Please return the completed form to the Early Coalition of Brevard County via fax, mail or in person to the main office located at 1018 S Florida Avenue in Rockledge, Florida.*

5/3/18

\\Forms\Quality Assurance\Records Management

	<b>Early Learning Coalition of Brevard County, Inc.</b>	
	<b>Policy</b>	
	Issue Date: 3-23-12	
	Policy Number: ELCB-QA-0001-12	
	Subject: External Records Requests	
	Originating Department: Quality Assurance	
	Revision Date(s):	
	Date Approved by Board of Directors:	

**Subject:** External Records Requests


**Purpose:** To provide guidance regarding access to records and establish protocol for processing external records requests while such record is in the possession, custody, and control of the Early Learning Coalition of Brevard County, Inc.

**References:**

- ❖ Article I, Section- 24, Florida Constitution
- ❖ Chapter 411, Florida Statutes (F.S.), Handicap or High-Risk Condition Prevention and Early Childhood Assistance
- ❖ Chapter 1002, Florida Statutes (F.S.), Student and Parental Rights and Educational Choices
- ❖ Chapter 119, Florida Statutes (F.S.), Public Records Law
- ❖ Chapter 112, Florida Statutes (F.S.), Drug-Free Workplace Act
- ❖ Chapter 382, Florida Statutes (F.S.), Vital Statistics


**Definitions:**

- ❖ **Actual cost of duplication-** The cost of the material and supplies used to duplicate the public record; does not include labor cost or overhead cost associated with such duplication.
- ❖ **Coalition-** The Early Learning Coalition of Brevard County, Inc.
- ❖ **Confidential Information-** Information prohibited from public inspection or copying under the Public Records Law.
- ❖ **Exempt records-** Records that are exempt from public inspection; an agency, however, is not prohibited from disclosing such records.
- ❖ **Extensive-** As used herein with reference to labor involved to accommodate a public records request, means where Coalition staff must spend more than one (1) hour to retrieve, copy, re-file, and redact the requested material in order to honor the request.

	<b>Early Learning Coalition of Brevard County, Inc.</b>
	<b>Policy</b>
	Issue Date: 3-23-12
	Policy Number: ELCB-QA-0001-12
	Subject: External Records Requests
	Originating Department: Quality Assurance
	Revision Date(s):
	Date Approved by Board of Directors:

- ❖ **Information Technology Resources-** Data processing hardware and software and services, communications, supplies, personnel, facility resources, maintenance, and training.
- ❖ **Public Record-** All documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency.
- ❖ **Redact-** To conceal from a copy of an original public record, or to conceal from an electronic image that is available for public viewing, that portion of the record containing exempt or confidential information.
- ❖ **Registrant-** The persons whose birth is registered or reported, not the person (parent or otherwise) who accomplishes the act of registering the birth.
- ❖ **Sensitive-** Agency-produced software used to collect, process, store, and retrieve information that is exempt from s. 119.07(1); collect, process, store, and retrieve financial management information of the agency, such as payroll and accounting records; or control and direct access authorizations and security measures for automated systems.
- ❖ **Special Service Charge-** The fee that may be charged, in addition to the actual cost of duplication, if the nature or volume of material requested to be inspected, examined or copied is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by Coalition staff, or both.

**Policy:** It is the policy of the Coalition that all public records held in the possession of the Coalition that are not exempt or confidential shall be open for inspection and copying pursuant to the Florida Constitution and Florida Public Records Law. It is also the policy of the Coalition that a parent, guardian, or individual acting as a parent in the absence of a parent or guardian has the

	<b>Early Learning Coalition of Brevard County, Inc.</b>	
	<b>Policy</b>	
	Issue Date: 3-23-12	
	Policy Number: ELCB-QA-0001-12	
	Subject: External Records Requests	
	Originating Department: Quality Assurance	
	Revision Date(s):	
	Date Approved by Board of Directors:	


right to inspect and review the individual School Readiness and/or Voluntary Prekindergarten program record of his or her child and to obtain a copy of the record.

**Protocol:** The following protocol shall be applied to all external requests for records received by the Coalition unless otherwise noted.

❖ **General Public Records and Exemptions**

➤ **Public Records-** In addition to the definition provided above, the following information provides general information regarding what constitutes a public record:

- Public records include all materials made or received by an agency in connection with official business which are used to perpetuate, communicate or formalize knowledge, regardless of whether in final form or the ultimate product of the agency, such as:
  - ◆ Documents circulated for review, comment or information, regardless of whether they are official expressions of policy or marked "draft." Examples include: interoffice memoranda, preliminary drafts of rules or proposals which have been submitted for review to anyone within or outside the Coalition, and working drafts of reports which have been furnished to a supervisor for review or approval;
  - ◆ Personal notes, if intended to communicate, perpetuate or formalize knowledge of some type;
  - ◆ Records stored on computer, video tape or audio tape, and electronic mail (e-mail) messages. Coalition e-mail in connection with official business is a public record comparable to any other written communication. Specific e-mail by subject matter, sender or recipient and inclusive dates may be requested. Exempt content of e-mails is not required to be disclosed and confidential content of e-mails must not be disclosed without the proper


	<b>Early Learning Coalition of Brevard County, Inc.</b>	
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	Issue Date: 3-23-12	
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release. Personal e-mail, if not related to any official business of the Coalition, is not subject to the Florida Public Records law.

- Confidential and Exempt Records The following are examples of information deemed confidential and exemptions that may be routinely encountered when responding to public records requests:

▪ Administration

- ◆ Social security numbers. Sections 119.071(4)(a)1; 119.071(5)(a)3, F.S. (In certain circumstances, social security numbers may be provided to a commercial entity engaged in the performance of a commercial activity for a legitimate business purpose if the requirements of section 119.071(a)5, F.S. have been met). *See also* section 119.071(4)(a)2, F.S.
- ◆ Bank account numbers and debit, charge, and credit card numbers. Section 119.071(5)(b), F.S.
- ◆ Records directly relating to the physical security of Coalition facilities. Section 119.071(3), F.S.
- ◆ Federal tax information obtained pursuant to 26 U.S.C. section 6103 except as otherwise provided for by law. Section 192.105(1), F.S.
- ◆ Sealed bids or proposals received by the Coalition pursuant to invitations to bid or requests for proposals until such time as the Coalition provides notice of a decision or intended decision or within 10 days after bid or proposal opening (whichever is earlier). Section 119.071(1)(b)1.a., F.S.
- ◆ Rejected bids or proposals, if the Coalition concurrently provides notice of its intent to reissue the invitation to bid or request for proposals, until such time as the Coalition provides notice of a decision or intended decision pursuant to section 120.57(3)(a), F.S. concerning the reissued invitation to bid or

	<b>Early Learning Coalition of Brevard County, Inc.</b>
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	Date Approved by Board of Directors:


request for proposals or until the Agency withdraws the reissued invitation to bid or request for proposals. Section 119.071(1)(b)1.b., F.S.

- ◆ A competitive sealed reply in response to an invitation to negotiate until such time as the Coalition provides notice of a decision or intended decision pursuant to section 120.57(3)(a), F.S. or until 20 days after the final competitive sealed replies are all opened, whichever occurs earlier. Section 119.071(1)(b)2.a., F.S.

■ **Family Services**


◆ **Birth Certificates**

- All birth records to include certified copies of an original birth certificate or a new or amended certificate, or affidavit thereof.
- Birth records may only be released to the following individuals or entities.
  - The registrant if of legal age.
  - The registrant's parent, guardian or legal representative.
  - Upon receipt of the registrant's death certificate, to the registrant's spouse or to the registrant's children, grandchildren, siblings, if of legal age, or to the legal representative of any such persons.
  - To any person if the birth record is over 100 years old and not under seal pursuant to court order.
  - To a law enforcement agency for official purposes.
  - To any agency of the state or the United States for official purpose upon approval of the Florida Department of Health.

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- Upon order of any court of competent jurisdiction.
- ◆ **School Readiness**
  - The individual records of children enrolled in School Readiness programs to include but not limited to assessment data, health data, records of teacher observations, and personal identifying information.
  - A parent, guardian, or individual acting as a parent in the absence of a parent or guardian has the right to inspect and review the individual School Readiness program record of his or her child and to obtain a copy of the record.
  - School Readiness records may only be released to the following individuals or entities.
    - The United States Secretary of Education, the United States Secretary of Health and Human Services, and the Comptroller General of the United States for the purpose of federal audits.
    - Individuals or organizations conducting studies for institutions to develop, validate, or administer assessments or improve instruction.
    - Accrediting organizations in order to carry out their accrediting functions.
    - Appropriate parties in connection with an emergency if the information is necessary to protect the health or safety of the child enrollee or other individuals.
    - The Auditor General in connection with his or her official functions.
    - A court of competent jurisdiction in compliance with an order of that court in accordance with a lawfully issued subpoena.




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- Parties to an interagency agreement/grant agreement among early learning coalitions, local governmental agencies, providers of School Readiness programs, state agencies, and Florida's Office of Early Learning for the purpose of implementing the School Readiness program.


◆ **Voluntary Prekindergarten**

- The records of a child enrolled in the Voluntary Prekindergarten Education Program to include but not limited to assessment data, health data, records of teacher observations, and personal identifying information of an enrolled child and his or her parent.
- A parent has the right to inspect and review the Voluntary Prekindergarten Education Program record of his or her child and to obtain a copy of such record.
- Voluntary Prekindergarten Education Program records may only be released to the following individuals or entities.
  - The United States Secretary of Education, the United States Secretary of Health and Human Services, and the Comptroller General of the United States for the purpose of federal audits.
  - Individuals or organizations conducting studies for institutions to develop, validate, or administer assessments or improve instruction.
  - Accrediting organizations in order to carry out their accrediting functions.
  - Appropriate parties in connection with an emergency if the information is necessary to protect the health or safety of the child or other individuals.



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- The Auditor General in connection with his or her official functions.
- A court of competent jurisdiction in compliance with an order of that court pursuant to a lawfully issued subpoena.
- Parties to an interagency agreement among early learning coalitions, local governmental agencies, Voluntary Prekindergarten Education Program providers, or state agencies for the purpose of implementing the Voluntary Prekindergarten Education Program.
- Human Resources
  - ◆ Social security numbers of current and former employees contained in employment records. Section 119.071(4)(a), F.S.
  - ◆ Medical information pertaining to prospective, current or former employees and medical claims of current or former employees and their covered dependents. Sections 110.123(9), F.S. and 760.50(5), F.S.
  - ◆ All information, interviews, reports, statements, memoranda, and drug test results, written or otherwise, received or produced as a result of a drug-testing program. Section 112.0455(11)(a), F.S.
  - ◆ An employee's personal identifying information contained in records regarding the employee's participation in an employee assistance program. Section 110.1091(2), F.S.
  - ◆ Workers' Compensation Claims medical records and reports of an injured employee and any information identifying an injured employee in medical bills. Section 440.125, F.S.
  - ◆ All records identifying individual participants in any plan under the employee deferred compensation program and their personal account activities. Section 112.215(7), F.S.


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- ◆ Direct deposit information. Section 17.076(5), F.S.
- ◆ Complaints and other records which relate to a complaint of discrimination in connection with employment, until a finding is made relating to probable cause, the investigation becomes inactive, or the complaint or other record is made a part of the official record of any hearing or court proceeding. Section 119.071(2)(g)1.a., F.S.


▪ Information Technology

- ◆ Data processing software which has been obtained by the Coalition under a licensing agreement prohibiting its disclosure and which is a trade secret under section 812.081, F.S. (Section 119.071(1)(f), F.S.); and data, programs or supporting documentation which is a trade secret that resides or exists internal or external to a computer, computer system, or computer system network (Section 815.04(3)(a), F.S.).
- ◆ Risk analysis information relative to security threats to data and information technology resources. (Section 282.318(4)(c), F.S.); internal policies and procedures to assure the security of the data and information technology resources, which, if disclosed could facilitate the unauthorized modification, disclosure or destruction of data or information technology resources; and results of periodic internal audits and evaluations of a security program for the Coalition's data and information technology resources, except that the information shall be available to the Auditor General for post-auditing duties. (Section 282.318(4)(d), F.S.);
- ◆ Coalition-produced data processing software which is sensitive. Section 119.071(1)(f), F.S.

❖ **Violations and Penalties**

	<b>Early Learning Coalition of Brevard County, Inc.</b>	
	<b>Policy</b>	
	Issue Date: 3-23-12	
	Policy Number: ELCB-QA-0001-12	
	Subject: External Records Requests	
	Originating Department: Quality Assurance	
	Revision Date(s):	
	Date Approved by Board of Directors:	

- Any person who willfully and knowingly violates any of the provisions of the Public Records Law to include falsely or fraudulently representing an individual or entity in order to obtain confidential and/or exempt records commits a misdemeanor. Penalties may include criminal prosecution and/or sanctions, fines and imposition of attorney's fees for the cost of enforcing the provisions of the Public Records Law.

<b>Early Learning Coalition of Brevard County, Inc. Procedure</b>		
Issue Date: October 16, 2012		
Corresponding Policy: ELCB-FS-0002-12		
Subject: Disputes and Appeals		
Originating Department: Family Services		
Revision Date(s): October 21, 2014; June 22, 2020		
Date Approved by Executive Director: November 7, 2012		

**Subject:** Disputes and Appeals

**References:** Chapter 1002.91 Florida Statute, Rule 6M-9.400 and Early Learning Coalition of Brevard Rights and Responsibilities

**Corresponding Policy (s):** ELCB-FS-0002-12 Dispute and Appeals Policy

**Definitions:**

**Coalition:** Early Learning Coalition of Brevard County, Inc.

**Recipient:** Parent or legal guardian whose child was determined eligible for School Readiness or Voluntary Prekindergarten Education Program Benefits

**Procedure:** The preliminary appeal process begins when a client is notified of an adverse change in their services. If the recipient believes services were stopped due to a Coalition error they are to contact their specialist and provide the necessary documentation to resolve the issue.

If the recipient does not believe the issue was resolved then they may file a written appeal to the executive director (ED) or board designated executive staff person (ES) to begin the formal appeal process.

The following lists the steps in the process:

1. A written appeal must be submitted to the ED or ES. The appeal must fully describe the nature of the error the recipient believes has been made with supporting documentation.
2. The appeal must be postmarked, faxed, emailed or hand delivered before the date of the discontinuation/suspension of services. Failure to file a timely appeal waives the right of appeal.
3. If a timely appeal is filed, the recipient will not be suspended or terminated from the program until the written decision of the ED or ES or the original date of the discontinuation/suspension of services, whichever is later.
4. The ED or ES must respond to the recipient in writing within thirty (30) days of receiving the appeal with a decision as to whether the suspension or termination will be upheld or modified.
5. The recipient who wishes to appeal the decision of the ED or ES may request further review by an appeals committee in accordance with subsection (e) of 6M-9.400. The request must be

submitted to the coalition in writing within ten (10) calendar days of the date of the ED/ES written response.

6. Steps for review by the appeals committee are listed below:
  - a. The recipient is given the opportunity to present their position during a scheduled appeals committee meeting. The recipient is informed this is a public meeting and any information presented may be used by other state agencies.
  - b. The appeals committee is selected by the Chairman of the Board and a chair named.
  - c. The appeals committee will meet within forty-five (45) calendar days of receipt of the recipients appeal.
  - d. The recipient has up to thirty (30) minutes to present their appeal and any information they wish the committee to consider.
  - e. Coalition staff excluding the ED or ES (whichever made the initial decision) shall be available to provide any information requested by the committee.
  - f. The appeals committee will consider all statements, review all documents and may request additional evidence or information if necessary to make a decision. The final determination letter will be suspended for the length of time given to provide the additional information.
  - g. The appeals committee shall select or appoint a member of the coalition, excluding the ED or ES (whichever made the initial decision) to memorialize the events of the appeals committee proceeding and the final determination including the basis for the decision.
  - h. The appellant shall be notified in writing of the appeals committee's determination within ten (10) days of the date of the meeting.
  - i. The appeals committee determination shall be final.
  - j. The due process procedures for providers will be provided for in the contract between the coalition and the provider, pursuant to Rule 6M-4.610, F.A.C.



# EARLY LEARNING COALITION OF BREVARD COUNTY, INC.

**MINUTES:** Board of Directors Meeting

**DATE/TIME:** Tuesday, May 18, 2021 at 4:00 pm

**LOCATION:** Early Learning Coalition of Brevard, Conference Room, 2671 w Eau Gallie Blvd. Suite 102, Melbourne FL 32937

**MEMBERS PRESENT:** Alan Bergman, Patrick Culhane, Terri Barlow, Priscilla DeNino, Dee Helbig, Bill Drexler, Caitlin Rice, Althea Puzio (TEAMS), Robin Buckmaster (TEAMS), Linda Halpin (TEAMS), Linda Graham (TEAMS), Natalie Jackson (TEAMS), Henry Perez (TEAMS)

**EXCUSED ABSENT** Khaled Jarrah, Don Lusk, Vince DeNato

**STAFF PRESENT:** Laura Gambino, Jeannie Williams, Jodi Ammons, Harriet Paredes, Eneida Colon, Kristen Johnson, Dennise Milan, Sylvia Thomas, Briana Johnson

**GUEST/PUBLIC:** Mike Hallenstein, Precious Lamb Academy

**CALLED TO ORDER:** Alan Bergman called the meeting to order and quorum was established 4:02 p.m. Pledge of Allegiance took place.

AGENDA ITEM	SUMMARY/DISCUSSION	ACTION/FOLLOW-UP
Pledge of Allegiance and Mission Moment	Children from Precious lamb Academy performed for the Board	No Action
Public Comment	None	No Action
Chairman's Update	<ul style="list-style-type: none"> <li>Insurance Coverage increase</li> <li>Employment Agreement</li> <li>Bylaws update – noted changes</li> </ul>	
Priscilla DeNino, Brevard Public Schools	VPK transition to Kindergarten update <ul style="list-style-type: none"> <li>Under DOE</li> <li>Pre K through 12</li> <li>Orientation took place as blended version of in person and virtual. Will most likely continue this model in the future.</li> <li>Thanked ELC Brevard for providing a book for every student starting Kindergarten in Brevard Public Schools</li> </ul>	
Policy review	<ul style="list-style-type: none"> <li>By laws</li> <li>COOP (informational, no action)</li> </ul>	Patrick Culhane motions to accept the Exec/Finance recommendation to accept the by law revisions. Priscilla DeNino seconds. Unanimous
Minutes	April 20, 2021 Board meeting minutes were approved	Terri Barlow makes the motion to approve. Bill Drexler seconded. Unanimous

Informational reports	<ul style="list-style-type: none"> <li>• Minutes: Exec/Finance</li> <li>• Finance Report</li> </ul>	No Action
Executive Directors report	<p>OEL additional CARES funding potential (CRRSAA) for Coronavirus Response and Relief Supplemental Appropriations Act is approved and Phase V grants to providers is in process; American Rescue Plan (ARP) funding being monitored for statewide award amounts for childcare relief. The additional funding is prescriptive to childcare stabilization and support.</p> <p>Legislative Activity – highlights of House Bill (HB) 419 is attached from the most recent OEL weekly call. It is a high level, outline-format of changes that identify implementation strategies for governance, provider support, VPK and kindergarten readiness and Gold Seal.</p> <p>Finance Updates</p> <p>OEL Fiscal Monitoring report – staff developing the monitoring report and corrective action plan items. Single Audit is in process with auditing firm. Draft of Tax Return (990) signed.</p> <p>Experienced Finance Director, Mike Hallenstein, will start June 1st. He brings over 7 years of direct ELC experience as well as fifteen years in finance, accounting and auditing. In addition, we will be hiring a finance specialist with children's services experience.</p> <p>Fiscal year 20.21 year end approaching; budget projections for 21.22 start.</p> <p>Provider termination as previously reported (Merritt Island) is proceeding and moving through legal and due process.</p> <p>2018-2019 SR Reconciliation and Repayment. All notifications have been sent to providers of their status for repayment. Any providers with balance due to them have been paid and providers with zero (hold harmless) balance have been notified and updated in our system. Delays may incur grant non-compliance status; working to update within the OEL system. Repayment plans and tracking submitted to OEL.</p> <p>United Way grant has been submitted and initial feedback from presentation was excellent. United Way Funding committee and Board meeting are at the end of May with hopeful notification of grant award by early June. Video segment on the agenda! 📺</p> <p>Governance and policy review beginning for Board of Directors starting May 2021. As per our OEL grant</p>	No Action

	<p>agreement and in accordance with governance, we will present updated and revised policies over the next few months. Our monitoring and independent reviews have issued findings regarding outdated policies specifically in the finance and human resources areas of operations. Policy updates are presented on today's agenda for Board review and approval.</p> <p>Initial research conducted regarding the ELC Rockledge office lease. Comprehensive cost benefit and operational analysis will be presented to the Board in June.</p> <p>Developing internal team/leadership/culture training and employee relations assistance with Krizner Group from Tallahassee. Key lead with Krizner is helping with human resources policy development, leadership coaching, fostering culture and workplace initiatives.</p> <p>ELC Provider meeting on May 6th and recognition of all providers on May 7th. Our Director of Provider Services and team did an excellent job with three separate sessions in-person and virtual to update, inform and share great news with providers. We held a drawing and gave away pizza party to two providers per session and all the party deliveries were received on Provider Appreciation Day!</p> <p>Director and Officers Liability Insurance quotes have been received. Board Chair requested and presented here for Board review and approval. Policy renewal is July 1.</p> <p>Professional Development – completed Wipfli (finance and uniform guidance on all federal code regulation) training and completed USF Diversity Equity and Inclusion Certificate. Continuing Harvard Graduate Studies Certificate in Early Education (CEEL).</p> <p>Recognizing radio station Beach 98 and Two Men and Truck for our 10th year partnership for our annual Toy Drive; working to build the EXP Realty fund development for this year event and drafting Rise UP event with community leaders/national speakers for Fall 2021.</p> <p>Additional priority items OEL;</p> <p>Statewide workgroup on Time Reporting for all ELC's Child Care Deserts – mapgap project with UF to utilize mapping and zip code for capacity and fulfilling local child care desert accessibility Completed Transition to Kindergarten Regional Summit Summer VPK programming ongoing</p>	
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New Business	<ul style="list-style-type: none"> <li>• United Way video</li> <li>• Space race Early Learning (Alan)</li> <li>• June 15, 2021 Board meeting rescheduled to June 22, 2021</li> </ul>	No Action
Adjourn	The meeting was adjourned at 4:42	Dee Helbig motioned for the adjournment of the board meeting. Priscilla DeNino seconded the motion. The motion passed unanimously

May 18, 2021 Board minutes were approved at the June 22, 2021 meeting:



# EARLY LEARNING COALITION OF BREVARD COUNTY, INC.

**MINUTES:** Executive/Finance Committee Meeting  
**DATE/TIME:** Tuesday, April 20, 2021 at 3:00 p.m.  
**LOCATION:** 2671 W Eau Gallie Blvd Melbourne, FL 32935  
**MEMBERS PRESENT:** Alan Bergman, Caitlin Rice, Terri Barlow  
**ABSENT:** Khaled Jarrah  
**STAFF PRESENT:** Laura Gambino, Jeannie Williams, Mike Hallenstein  
**GUEST/PUBLIC:**  
**START TIME:** 3:02 p.m.

AGENDA ITEM	SUMMARY/DISCUSSION	ACTION/FOLLOW-UP
Welcome and Call to Order	Alan Bergman called the meeting to order at 3:05 p.m.	No Action
Chairman Update	<ul style="list-style-type: none"> <li>Insurance Coverage increase</li> <li>Employment Agreement with Executive Director</li> <li>Bylaws update – noted changes</li> </ul>	Terri Barlow motions to accept the changes to the Bylaws. Caitlin Rice seconds. Motion passed unanimously.
Approval of Meeting Minutes	April 20, 2021 minutes were approved	Terri Barlow makes a motion to approve the February 16, 2021 minutes. Caitlin Rice seconded. Motion passed unanimously.
Executive Director	<ul style="list-style-type: none"> <li>OEL additional CARES funding potential (CRRSAA) for Coronavirus Response and Relief Supplemental Appropriations Act is approved and Phase V grants to providers is in process; American Rescue Plan (ARP) funding being monitored for statewide award amounts for childcare relief. The additional funding is prescriptive to childcare stabilization and support.</li> <li>Legislative Activity – highlights of House Bill (HB) 419 is attached from the most recent OEL weekly call. It is a high level, outline-format of changes that identify implementation strategies for governance, provider support, VPK and kindergarten readiness and Gold Seal.</li> <li>OEL Fiscal Monitoring report – staff developing the monitoring report and corrective action plan items.</li> <li>Single Audit is in process with auditing firm. Draft of Tax Return (990) signed.</li> <li>Experienced Finance Director, Mike Hallenstein, will start June 1<sup>st</sup>. He brings over 7 years of direct ELC experience as well as fifteen years in finance, accounting and auditing. In addition, we will be hiring a finance specialist with children's services experience.</li> <li>Fiscal year 20.21 year end approaching; budget projections for 21.22 start.</li> <li>Provider termination as previously reported (Merritt Island) is proceeding and moving through legal and due process.</li> </ul>	

- 2018-2019 SR Reconciliation and Repayment. All notifications have been sent to providers of their status for repayment. Any providers with balance due to them have been paid and providers with zero (hold harmless) balance have been notified and updated in our system. Delays may incur grant non-compliance status; working to update within the OEL system. Repayment plans and tracking submitted to OEL.
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- Governance and policy review beginning for Board of Directors starting May 2021. As per our OEL grant agreement and in accordance with governance, we will present updated and revised policies over the next few months. Our monitoring and independent reviews have issued findings regarding outdated policies specifically in the finance and human resources areas of operations. Policy updates are presented on today's agenda for Board review and approval.
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- ELC Provider meeting on May 6<sup>th</sup> and recognition of all providers on May 7<sup>th</sup>. Our Director of Provider Services and team did an excellent job with three separate sessions in-person and virtual to update, inform and share great news with providers. We held a drawing and gave away pizza party to two providers per session and all the party deliveries were received on Provider Appreciation Day!
- Director and Officers Liability Insurance quotes have been received. Board Chair requested and presented here for Board review and approval. Policy renewal is July 1.
- Professional Development – completed Wipfli (finance and uniform guidance on all federal code regulation) training and completed USF Diversity Equity and Inclusion Certificate. Continuing Harvard Graduate Studies Certificate in Early Education (CEEL).
- Recognizing radio station Beach 98 and Two Men and Truck for our 10<sup>th</sup> year partnership for our annual Toy Drive; working to build the EXP Realty fund development for this year event and drafting Rise UP

	<p>event with community leaders/national speakers for Fall 2021.</p> <ul style="list-style-type: none"> <li>• Statewide workgroup on Time Reporting for all ELC's</li> <li>• Child Care Deserts – mapgap project with UF to utilize mapping and zip code for capacity and fulfilling local child care desert accessibility</li> <li>• Completed Transition to Kindergarten Regional Summit</li> <li>• Summer VPK programming ongoing</li> </ul>	
<b>Finance Report</b>	<ul style="list-style-type: none"> <li>• Review financial dashboard</li> </ul>	
<b>New Business/Comments</b>	<ul style="list-style-type: none"> <li>• COOP review</li> <li>• June 15 Board meeting moved to June 22 due to Florida Chamber Learners to Earners</li> </ul>	
<b>Adjournment</b>	Meeting was Adjourned at 3:45	Caitlin Rice motioned for the adjournment of the Executive/Finance Committee meeting. Terri Barlow seconded the motion. The motion passed Unanimously.

May 18, 2021 Exec/Finance Committee Meeting Minutes Approved at June 10, 2021 Exec/Finance Meeting

## **Board Report-Finance:**

### **The following are statistics for Mar 21 and Apr 21**

<b>School Readiness</b>		<b>Number of Children Served</b>	<b>Total Child Care Cost</b>
March	2021	3,267	\$ 1,728,141
April	2021	3,244	\$ 1,595,305

Match Mar 21 BG8, 1,916 children served – United Way \$20,374; SRMAT Match, 17 children served \$3,743.  
Match Apr 21 BG8, 1,947 children served – United Way \$22,189; SRMAT Match, 17 children served \$3,869.

<b>CARES</b>		<b>Number of Children Served</b>	<b>Total Child Care Cost</b>
March	2021	213	\$ 74,253
April	2021	7	\$ 755

March 2021

<b>VPK</b>		<b>Number of Children Served</b>	<b>Total Child Care Cost</b>
March	2021	3,677	\$ 993,171
April	2021	3,644	\$ 1,017,124

### **Notes**

#### **SR**

ELCBC's FY 2021 as of 043021 level of spending for SR Administration cost (BBA) is **5%**. Per our agreement with OEL, the maximum rate of expenditures for administrative costs for this fiscal year cannot exceed 5% at the end of June.

Direct Services expenditures are **86.4%**; Direct Services expenditures must meet at least 78% by the end of June.

Also, Administrative, Quality and Non-Direct Services expenditures cannot exceed 22%; our non-direct expenditures as of 11/30/17 were **13.6%**.

#### **VPK**

ELCBC's FY 20.21 level of VPK spending related to the Grant Agreement Scope of Work, Section 7.3, VPK Program:

- The ELC's Administrative expenditure (VPADM) rate is **3.5%** through April 21.
- Reminder: The ELCBC may expend no more than 4 percent of the funds paid by the ELC to private prekindergarten providers and public schools for administrative costs by the end of June.

Dashboard:

## ELC OF BREVARD COUNTY EXECUTIVE SUMMARY

### TARGETS AND RESTRICTIONS

SR Direct Services Min: 78%	15,630,493 + 252,523 18,391,927	86.4%
SR Admin Max: 5%	910,876 + 18,391,927	5.0%
SR Admin/NonDirect/Quality Max: 22%	2,508,910 + 18,391,927	13.6%
SR Quality Min: 4%	884,498 + 18,391,927	4.8%
Infant & Toddler Min: \$281,795		45,832.34
SR Match Max: \$238,391		31,026.50
Dollar-for-Dollar Match: \$234		31,026.50
Program Assessment: \$2,451,000		0.00
VPK Admin Max: 4%	265,530 7,646,803	3.5%

### PROGRAM TOTALS

	SR Total	SR Admin	SR Non-Direct	SR Quality	SR Direct Services
Budget	25,656,263	1,182,813	1,752,281	2,006,815	20,714,355
Expenditure	18,139,403	910,876	713,537	884,498	15,630,493
Balance	7,516,860	271,936	1,038,744	1,122,318	5,083,862



VPK Total	VPK Admin	VPK DS
11,766,883	452,572	11,314,311
7,912,334	265,530	7,646,803
3,854,549	187,042	3,667,507

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

FINANCIAL STATEMENTS,  
SUPPLEMENTARY INFORMATION, AND  
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2020  
(WITH COMPARATIVE TOTALS FOR THE  
YEAR ENDED JUNE 30, 2019)



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Verdeja • De Armas • Trujillo

Certified Public Accountants and Advisors

Octavio F. Verdeja, Founder - 1971



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Tommy Trujillo, C.P.A.  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Early Learning Coalition of Brevard County, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of the Early Learning Coalition of Brevard County, Inc. (the "Coalition") (a Florida nonprofit organization), which comprise the statements of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Coalition as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited the Early Learning Coalition of Brevard County, Inc.'s 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 14, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Emphasis of Matter**

The Coalition has recorded a Due from Providers in the amount of \$266,871 with respect to overpayments made to such providers, along with a corresponding payable to the Office of Early Learning (OEL) for \$266,871. As indicated in Note 11, the Coalition has reconciled 100% of these provider payments as of June 30, 2020. Should the Coalition be unable to collect in whole or in part on the amount due from the providers, OEL will assume all risk and the Coalition will not incur a loss. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Other Information*

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2021 on our consideration of the Coalition's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coalition's internal control over financial reporting and compliance.



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
May 27, 2021

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR 2019)**

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<b>ASSETS</b>		
	2020	Comparative Totals 2019
Cash and cash equivalents	\$ 2,473,031	\$ 919,531
Grants and accounts receivable	2,788,900	2,901,830
United Way receivable	257,000	263,127
Prepaid expenses	75,061	46,108
Due from Providers - Reconciliations	266,871	690,000
Furniture and equipment, net	68,735	33,038
<b>TOTAL ASSETS</b>	<b>\$ 5,929,598</b>	<b>\$ 4,853,634</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 5,025,452	\$ 3,685,613
Due to Office of Early Learning - Reconciliations	266,871	690,000
<b>TOTAL LIABILITIES</b>	<b>5,292,323</b>	<b>4,375,613</b>
<b>NET ASSETS</b>		
Without Donor Restriction	380,275	214,894
With Donor Restriction	257,000	263,127
<b>TOTAL NET ASSETS</b>	<b>637,275</b>	<b>478,021</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 5,929,598</b>	<b>\$ 4,853,634</b>

The accompanying notes are an integral part of these financial statements.

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR 2019)**

	<b>2020</b>			<b>2019</b>
	<b>Without Donor Restriction</b>	<b>With Donor Restriction</b>	<b>Total</b>	<b>Comparative Totals</b>
Revenue and Other Support:				
Grants-Federal	\$ 24,721,201	\$ -	\$ 24,721,201	\$ 20,734,402
Grants-State	11,455,493	-	11,455,493	11,272,756
Total Grants-Federal and State	36,176,694	-	36,176,694	32,007,158
Contributions	133,073	-	133,073	127,269
United Way	-	257,000	257,000	263,127
In-kind	-	-	-	83,314
Other Income	16	-	16	1,048
Net assets released from restrictions	263,127	(263,127)	-	-
Total Revenue and Other Support	36,572,910	(6,127)	36,566,783	32,481,916
Expenses:				
Program Services:				
School Readiness	23,938,246	-	23,938,246	20,193,102
Voluntary Pre-K	11,015,062	-	11,015,062	10,880,742
Other	-	-	-	122,781
Total Program Services:	34,953,308	-	34,953,308	31,196,625
Supporting Services:				
Management and General	1,454,221	-	1,454,221	1,260,453
Total Supporting Services	1,454,221	-	1,454,221	1,260,453
Total Expenses	36,407,529	-	36,407,529	32,457,078
Change in Net Assets	165,381	(6,127)	159,254	24,838
Net Assets at Beginning of Year	214,894	263,127	478,021	453,183
Net Assets at End of Year	\$ 380,275	\$ 257,000	\$ 637,275	\$ 478,021

The accompanying notes are an integral part of these financial statements.

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR 2019)**

	Program Services				Supporting Services		Total Expenses	
	Subsidized Child				Management	Fundraising	2020	2019
	Care	Voluntary Pre-K	Other	Total	and General			
Salaries	\$ 1,024,934	\$ -	\$ -	\$ 1,024,934	\$ 843,052	\$ -	\$ 1,867,986	\$ 1,969,278
Payroll taxes and workers compensation	82,609	-	-	82,609	67,889	-	150,498	155,625
Fringe benefits	244,838	-	-	244,838	136,043	-	380,881	360,266
Total salaries and related expenses	1,352,381	-	-	1,352,381	1,046,984	-	2,399,365	2,485,169
CCEP - Cares	8,400	-	-	8,400	-	-	8,400	-
Direct Services	21,727,111	11,015,062	-	32,742,173	-	-	32,742,173	29,215,120
Sub-recipient services	331,225	-	-	331,225	-	-	331,225	-
Program enhancements	-	-	-	-	-	-	-	29,721
Public Education	19,545	-	-	19,545	7,961	-	27,506	53,077
Computer/networking	75,225	-	-	75,225	68,526	-	143,751	107,369
Professional fees	-	-	-	-	43,443	-	43,443	22,000
Legal fees	-	-	-	-	40,898	-	40,898	938
Repairs and maintenance	7,258	-	-	7,258	4,756	-	12,014	27,799
Equipment rental and expense	38,340	-	-	38,340	5,184	-	43,524	14,574
Travel	7,617	-	-	7,617	8,474	-	16,091	25,923
Training	1,903	-	-	1,903	6,346	-	8,249	13,181
Occupancy	228,078	-	-	228,078	107,879	-	335,957	237,976
Printing	5,250	-	-	5,250	3,470	-	8,720	7,152
Telephone	7,897	-	-	7,897	5,382	-	13,279	13,276
Utilities	9,881	-	-	9,881	5,650	-	15,531	14,964
Insurance	12,410	-	-	12,410	7,787	-	20,197	19,236
Employment expenses	1,744	-	-	1,744	4,408	-	6,152	7,805
Dues and subscriptions	8,398	-	-	8,398	2,939	-	11,337	11,641
Educational supplies	60,900	-	-	60,900	76,060	-	136,960	29,948
Supplies	17,350	-	-	17,350	8,074	-	25,424	20,604
In-kind expenditures	-	-	-	-	-	-	-	83,314
Other	182	-	-	182	-	-	182	3,406
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	23,921,095	11,015,062	-	34,936,157	1,454,221	-	36,390,378	32,444,193
DEPRECIATION	17,151	-	-	17,151	-	-	17,151	12,885
TOTAL EXPENSES	\$ 23,938,246	\$ 11,015,062	\$ -	\$ 34,953,308	\$ 1,454,221	\$ -	\$ 36,407,529	\$ 32,457,078

The accompanying notes are an integral part of these financial statements.

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR 2019)**

	2020	Comparative Totals 2019
	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 159,254	\$ 24,838
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	17,151	12,885
Decrease (increase) in assets:		
Grants and accounts receivable	112,930	(2,382,878)
United Way receivable	6,127	(6,127)
Prepaid expenses	(28,953)	14,545
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	1,339,839	1,284,738
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>1,606,348</u>	<u>(1,051,999)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of furniture and equipment	<u>(52,848)</u>	<u>(18,322)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(52,848)</u>	<u>(18,322)</u>
NET CHANGE IN CASH	1,553,500	(1,070,321)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>919,531</u>	<u>1,989,852</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 2,473,031</u></u>	<u><u>\$ 919,531</u></u>

The accompanying notes are an integral part of these financial statements.



**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 1 - NATURE OF ORGANIZATION**

Early Learning Coalition of Brevard County, Inc. (the “Coalition”) was organized on May 8, 2000 as a Florida not-for-profit 501(c)(3) corporation. The Coalition was created by Florida Legislators, with the enactment of Florida Statute Section 411.01 that established the Florida Partnership for School Readiness (the “Partnership”), to coordinate private sector representatives, publicly funded early childhood education professionals, childcare industry representatives, and community and government leaders to ensure consistent quality in early childhood and childcare programs using state, federal, and local funding sources. The Coalition has been entrusted to implement the Voluntary Pre-kindergarten (“VPK”) program in accordance with the laws, rules and regulations of the State of Florida particularly the Voluntary Pre-kindergarten Education Program Act, Chapter 1002, Part V, Florida Statutes. The Coalition contracts with various local organizations to administer and provide the Coalition's early childhood education programs as summarized below:

- Subsidized Child Care and Preschool Program: provides subsidized childcare services and preschool programs to eligible children and families, and provides administrative and direct services necessary to develop and maintain a safe, cost effective, and family-friendly system to protect at-risk children and to assist families in becoming or remaining economically self-sufficient. The following are some of the services provided through the Subsidized Child Care and Preschool Programs: developmental and growth screening, implementation of individual education plans, coordination of referral services, education on lifestyle factors, transition to kindergarten, parent education, community needs assessment, accessing community resources for health and nutrition, technical assistance to parents and providers, staff education, classroom education, and mentoring business partners.
- Florida First Start Program: provides early intervention services to at-risk infants and toddlers up to age four and their families. The program is organized as a home visiting family literacy program designed to give children at risk of future school failure the best possible start in life and to support parents in their role as children's first teachers.
- Quality Initiative: supports local and statewide work for School Readiness and VPK providers through professional development, coaching, and financial supports. Provides resources in order to further the development of high quality early childhood programming in Brevard County.
- Voluntary Pre-Kindergarten (VPK): provides that each child residing in Florida who will reach four years of age on or before September first of the school year is eligible for a free pre-kindergarten program designed to enhance each child's ability in the development of language and cognitive abilities through education in basic skills.

Substantially, all of the Coalition’s support and revenue was received from a contract with the Partnership. The contract provides for a comprehensive program of readiness and service that enhances the cognitive, social, and physical development of children in order to achieve performance standards and outcome measures established by the Partnership. The Coalition provides school readiness services to every eligible family, to the extent that funding resources are available. The Coalition receives additional support and revenue from grants and donations from other sources.

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The Coalition prepares its financial statements on the accrual basis of accounting. Accounting standards establish external financial reporting standards for not-for-profit organizations, which include four basic financial statements: the statement of financial position, the statement of activities, the statement of functional expenses, and the statement of cash flows. Accounting standards require that resources be classified for accounting and reporting purposes into the following two separate classes of net assets according to externally imposed restrictions:

- Net assets without donor restrictions: The portion of the net assets of the Coalition that can be used subject only to the broad limits resulting from the nature of the Coalition, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws. In some cases, the use of these resources is also subject to limits resulting from contractual agreements entered into by the Coalition with suppliers, creditors, and others in the course of its business. The Coalition has the greatest ability to choose when using these resources.

Net assets without donor restrictions generally result from grant revenues, contributions, and support that are not subject to donor-imposed restrictions reduced by expenses incurred in providing services, raising contributions, and performing administrative functions.

- Net assets with donor restrictions: The portion of the net assets of the Coalition that is subject to either donor imposed time restrictions or donor-imposed purpose restrictions. These restrictions limit the Coalition's choices when using these resources because the Coalition has a fiduciary responsibility to its donors to follow the donor's instructions. Net assets with donor restrictions generally result from donor-restricted contributions.

**Furniture and Equipment, net**

Equipment is stated at cost, if purchased or at estimated fair value at the date of receipt and if acquired as a gift. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which generally ranges from three to five years. Major renewals and betterments are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred. It is the policy of the Coalition to maintain all property and equipment in good condition.

Property acquired with governmental funds is considered to be owned by the Coalition while used in the program for which it was purchased or in future authorized programs; however, its disposition, as well as the ownership of any proceeds therefrom, is subject to applicable regulations. The capitalization threshold is \$1,000.

**Accrued Benefits**

Accrued benefits represent vested vacation leave. Vacation leave is charged as an expense in the period in which it is earned by the employee.

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Management Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("US GAAP") requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures including, but not limited to, the determination of the net realizable value of receivables and the useful lives of donated and acquired assets. Accordingly, actual results could differ from estimates.

**Income Taxes**

The Coalition is exempt from income taxes under Section 501(c)(3) of the Internal Revenue code. Accordingly, no provision for federal or state income taxes has been made in the accompanying financial statements.

The Coalition recognizes and measures tax positions taken or expected to be taken in its tax return based on their technical merit and assesses the likelihood that the positions will be sustained upon examination based on the facts, circumstances, and information available at the end of each period. Interest and penalties on tax liabilities, if any, would be recorded in interest expense and other non-interest expense, respectively.

The U.S. Federal jurisdiction and Florida are the major tax jurisdictions where the Coalition files tax returns. The Coalition is generally no longer subject to U.S. Federal or State examinations by tax authorities for years before 2017.

**Grants Receivable**

Grants receivable are due from federal and state governmental agencies and recorded when services are provided. The Coalition's receivables as of June 30, 2020 are due in less than one year and management believes that all receivables are fully collectible. Accordingly, no allowance for doubtful accounts is considered necessary.

**Receivable from the United Way**

The Coalition has a receivable from the United Way and considers it to be fully collectible. Accordingly, no allowance for doubtful accounts is required. The entire amount is receivable within the next fiscal year and funds are temporarily restricted as of June 30, 2020.

**Prepaid Expenses**

Consists of insurance and payroll expenses paid in advance.

**Revenue Recognition**

The Coalition's principal source of revenue is derived from federal and state grants, which are conditioned upon certain performance requirements and/or the occurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Revenue Recognition (Continued)**

Contributions are recognized when the unconditional promise to give is received. Conditional promises to give, with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. Contributions are recorded as with donor restrictions or without donor restrictions, depending on the existence or nature of any donor-imposed restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Restrictions on gifts to acquire long lived assets are considered met in the period in which the assets are acquired or placed into service.

**Allocation of Functional Expenses**

Program expenses and management and general expenses have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses are allocated between program services and management and general and fundraising. Salaries are allocated based on actual time spent in these activities or administration of programs. Other expenses are allocated based on direct usage or management's estimates of the benefit derived by each activity.

**Accounting Pronouncements**

In May 2014, the FASB issued ASU 2014-19, Revenue from Contracts with Customers (Topic 606). This ASU replaces nearly all existing U.S. GAAP guidance on revenue recognition. In June 2020, the FASB issued ASU 2020-05, Revenue from Contracts with Customers: Topic 606: Effective Dates for Certain Entities. This standard delays the effective date for non-public entities to fiscal years beginning after December 15, 2019, with early adoption permitted. The Coalition is evaluating the impact the pronouncement may have on the financial statements.

The Coalition has adopted the FASB Accounting Standards Update (ASU) 2018-08, clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions made during the year ended June 30, 2020. The ASU provides guidance in evaluating whether transactions should be accounted for as contributions or exchanges. In addition, the update introduces the concept of barriers in providing additional guidance on identifying conditions that would preclude the recognition of a contribution as revenue. The adoption of this standard did not result in any changes to the financial statements of the Coalition for the year ended June 30, 2020.

**NOTE 3 – FURNITURE AND EQUIPMENT, NET**

Furniture and equipment is comprised of the following as of June 30, 2020:

Equipment	\$ 170,369
Furniture and fixtures	<u>24,092</u>
	194,461
Less: accumulated depreciation	<u>(125,726)</u>
	<u><u>\$ 68,735</u></u>

Depreciation expense was \$17,151 for the year ended June 30, 2020.

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 4 – LINE OF CREDIT**

As of June 30, 2020, the Coalition has a \$50,000 unsecured line of credit with a bank to be utilized as needed with an interest rate of 2% above prime (7.00% at June 30, 2020). As of June 30, 2020, no amounts are outstanding.

**NOTE 5 – RETIREMENT PLAN**

The Coalition has a qualified retirement plan for all qualifying employees. All employees over the age of 21 that have worked a minimum of 1,000 regular paid hours and completed one year of service are eligible to participate. Matching contributions are made to the plan by the Coalition on a discretionary basis. During the year ended June 30, 2020, the Coalition provided a 3% matching contribution totaling \$83,242. Employees are immediately vested in their contributions and matching contributions are vested over a four-year period of service.

**NOTE 6 - CONCENTRATION**

The Coalition places its cash deposits with creditworthy, high-quality institutions. At times, cash balances may temporarily exceed the Federal Deposit Insurance Coverage ("FDIC") limit of \$250,000.

The Coalition has \$637,275 in net assets as of June 30, 2020. Substantially, all of the Coalition's support was provided by the Federal government and State of Florida under early childhood education and voluntary pre-kindergarten programs. A significant reduction in this level of support, if this were to occur, would have an adverse effect on the Coalition's programs and activities and its ability to satisfy its financial provider arrangements are only payable from the Coalition upon support provided from the Federal government and the State of Florida. To the extent the subcontracted payment arrangements will not be forthcoming, the Coalition will not be obligated. The Coalition's risk is limited to the support received from the federal and state grants.

**NOTE 7 – COMMITMENTS AND CONTINGENCIES**

**Operating Leases**

The Coalition leases office spaces in Rockledge, Melbourne, and Titusville, Florida under operating leases with unrelated parties. The Coalition also leases office equipment under operating leases. Total rent expense on these leases was \$347,908 for the year ended June 30, 2020.

The following is a schedule of future lease payments:

<u>Year ending June 30,</u>	
2021	\$ 348,489
2022	356,538
2023	250,087
2024	172,878
2025	<u>175,052</u>
Total minimum lease payments	<u>\$ 1,303,044</u>

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 7 – COMMITMENTS AND CONTINGENCIES (Continued)**

**Other**

The Coalition is subject to audit examination by funding sources to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment could be required. Management believes the Coalition is in compliance with the terms of its grant agreements.

The Coalition is involved in various other claims and legal actions arising in the ordinary course of business. In the opinion of management, the ultimate disposition of these matters will not have a material adverse effect on the Coalition's financial position, results of operations or liquidity.

**NOTE 8 – RELATED PARTY TRANSACTIONS**

In accordance with applicable regulations, the Coalition's Board of Directors includes representatives of private and public sector industries. During the year ended June 30, 2020, the Coalition entered into several contracts with certain private and public sector industries with which certain Coalition Board Members are associated, for the purpose of providing services to participants. Total payments to these organizations during the year ended June 30, 2020 totaled \$561,334. Amounts due at June 30, 2020 totaled \$82,195 and were included in accounts payable and accrued expenses on the accompanying statements of financial position.

**NOTE 9 – NET ASSETS WITH DONOR RESTRICTIONS**

As of June 30, 2020, the Coalition's net assets with donor restrictions totaled \$257,000 and are restricted for United Way sponsored programs. Amounts are held in United Way receivable on the statement of financial position.

**NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Coalition monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Coalition has the following financial assets that could be readily made available within one year of the balance sheet to fund expenses without limitations:

Cash and cash equivalents	\$ 2,473,031
Grants and accounts receivable	2,788,900
Financial Assets available to meet cash needs for opening expenses within one year:	<u><u>\$ 5,261,931</u></u>

**NOTE 11 – OFFICE OF EARLY LEARNING - EFS SYSTEM**

During the 2019 and 2020 fiscal years, the Office of Early Learnings ("OEL") experienced difficulties in the implementation and functionality of its client and data management system, EFS MOD. OEL is currently in the process of updating their electronic filing data systems, specifically data migration and the School Readiness attendance modules.

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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**NOTE 11 – OFFICE OF EARLY LEARNING - EFS SYSTEM (Continued)**

In order to assure that the children of Brevard would continue to be served and that providers were paid timely, OEL instructed the Coalition to make estimated payments throughout fiscal year 2019 and 2020. As of the date of these financial statements, the Coalition has reconciled 100% of the provider payments. Based on the results obtained from those reconciliations, OEL and the Coalition believe that the net overpayment to providers as a result of making estimated payments is \$266,871. OEL is fully aware of these overpayments. At June 30, 2020, the overpayments to the providers of \$266,871 have been recorded as Due from Providers, and a liability to OEL has been recorded for the same amount. In the event that the providers do not pay in full or in part, the Coalition will not be liable to the OEL and the Coalition will not incur any loss.

**NOTE 12 – OTHER MATTERS**

In January 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a “Public Health Emergency of International Concern,” which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger continued economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the Coalition, its performance, and its financial results.

## SUPPLEMENTARY INFORMATION



**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2020**

<b>Grantor/Pass-Through Grantor Program Title</b>	<b>Federal CFDA#</b>	<b>Contract Number</b>	<b>Expenditures</b>
<b>FEDERAL AWARDS:</b>			
<b>U.S. Department of Health and Human Services</b>			
Temporary Assistance for Needy Families Program:			
Passed Through Florida's Office of Early Learning	93.558	EL080	\$ 3,450,259
Child Care and Development Fund (CCDF) Cluster:			
CCDF Block Grant			
Passed Through Florida's Office of Early Learning	93.575	EL080	15,598,387
Passed Through Florida's Office of Early Learning	93.575	EL080 - CARES	1,665,485
CCDF - Mandatory Matching			
Passed Through Florida's Office of Early Learning	93.596	EL080	3,970,667
<b>CCDF Cluster Total</b>			<u>21,234,539</u>
Social Services Block Grant			
Passed Through Florida's Office of Early Learning	93.667	EL080	7,324
<b>Total U.S. Department of Health and Human Services</b>			<u>24,692,122</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 24,692,122</u>
<b>STATE AWARDS:</b>			
<b>State of Florida Department of Education</b>			
Florida Department of Education, Office of Early Learning			
Voluntary Pre-Kindergarten Education			
Program for 2019-2020 Fiscal Year	48.108	EL080	<u>\$ 11,455,492</u>
<b>Total State Expenditures</b>			<u>11,455,492</u>
<b>Total Federal and State Expenditures</b>			<u>\$ 36,147,614</u>

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

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

**JUNE 30, 2020**

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**1. GENERAL**

The accompanying Schedule of Expenditures of Federal and State Awards includes the grant activity of the Coalition and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650, Rules of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented using the accrual basis of accounting and includes expenses incurred by the Coalition during the year ended June 30, 2020.

**3. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activity of the Coalition during its fiscal year July 1, 2019 to June 30, 2020. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General of the State of Florida. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**4. INDIRECT COST RATE**

The Coalition has elected not to use the de minimis indirect cost rate for its federal programs and state projects for the year ended June 30, 2020. The indirect cost rates used on the Coalition's federal programs and state projects are determined by the relevant federal or state agency.



## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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To the Board of Directors  
Early Learning Coalition of Brevard County, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Early Learning Coalition of Brevard County, Inc. (the "Coalition") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 27, 2021.

### Internal Control Over Financial Reporting

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

A handwritten signature in blue ink, reading "Veedy-DeArman Tanyelle".

CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
May 27, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND  
STATE PROJECT AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND  
CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL***

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To the Board of Directors  
Early Learning Coalition of Brevard County, Inc.

**Report on Compliance for Each Major Federal Program and State Project**

We have audited Early Learning Coalition of Brevard County, Inc.'s (the "Coalition") compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Coalition's major federal programs and state projects for the year ended June 30, 2020. The Coalition's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Coalition's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Coalition's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Coalition's compliance.

### ***Opinion on Compliance for Each Major Federal Program and State Project***

In our opinion, the Coalition complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal and state projects for the year ended June 30, 2020.

### **Report on Internal Control over Compliance**

Management of the Coalition is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Coalition's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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



CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida  
May 27, 2021

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL AWARDS PROGRAMS AND**  
**STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2020**

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SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? ☐ Yes ☒ No

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards and State Awards

Internal control over major federal programs and state projects:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified that are not considered to be a material weakness(es)? ☐ Yes ☒ No

Type of auditor’s report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the 2 CFR 200.516 (a) of the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*? ☐ Yes ☒ No

Identification of major programs:

<u>CFDA/CFSA Number</u>	<u>Name of Federal/State Program or Cluster</u>
-------------------------	---

93.575, 93.596	Child Care Development Fund (CCDF) Cluster
93.558	Temporary Assistance for Needy Families
48.108	VPK State General Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000	Federal
\$ 343,972	State

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

**EARLY LEARNING COALITION OF BREVARD COUNTY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL AWARDS PROGRAMS AND  
STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2020**

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

**CURRENT YEAR FINDINGS**

None

**PRIOR YEAR FINDINGS**

See Summary Schedule of Prior Audit Findings

**SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS**

**Questioned Costs**

As explained in Note 11 to the financial statements, OEL and the Coalition believe that the net overpayment to providers as a result of making estimated payments is \$266,871.

**SECTION IV – OTHER ISSUES**

1. No corrective action plan is required because there were no findings required to be reported under Federal OMB Circular Compliance Supplement.

**SECTION V – SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

**PRIOR YEAR FINDING**

2019-001

**DESCRIPTION OF FINDING**

Significant Deficiency / Noncompliance related to Activities Allowed or Unallowed and Allowable Costs / Cost Principles and Eligibility for Child Care Development Fund Cluster (CFDA 93.575, 93.596) and Temporary Assistance for Needy Families (CFDA 93.558).

**STATUS**

The Coalition has reconciled 100% of the provider payments related to the prior year finding and has implemented a process with and approved by Florida Department of Education Office of Early Learning (OEL) to ensure that reconciliations and provider payments are in accordance with OEL instructions. While the OEL continued to experience system functionality and implementation issues for the year ended June 30, 2020, the impact on the Coalition, combined with their ongoing reconciliation process, was not significant. In addition, the OEL has asserted that the system-wide issues are considered to be state agency-level errors. As a result, the finding has been addressed and corrective action has been taken by the Coalition.





Verdeja • De Armas • Trujillo

Certified Public Accountants and Advisors

MAY 11, 2021

EARLY LEARNING COALITION OF BREVARD  
COUNTY, INC.  
PO BOX 560692  
ROCKLEDGE, FL 32956

EARLY LEARNING COALITION OF BREVARD COUNTY, INC.:

ENCLOSED IS THE ORGANIZATION'S 2019 EXEMPT ORGANIZATION  
RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. THE RETURN  
HAS BEEN TRANSMITTED ELECTRONICALLY TO THE IRS AND NO FURTHER  
ACTION IS REQUIRED.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST  
THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

VERDEJA, DE ARMAS & TRUJILLO, LLP

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2020

Prepared for	EARLY LEARNING COALITION OF BREVARD COUNTY, INC. PO BOX 560692 ROCKLEDGE, FL 32956
Prepared by	VERDEJA, DE ARMAS & TRUJILLO, LLP 255 ALHAMBRA CIR STE 560 CORAL GABLES, FL 33134-7417
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. THE RETURN HAS BEEN TRANSMITTED ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED.

**IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury  
Internal Revenue ServiceFor calendar year 2019, or fiscal year beginning JUL 1, 2019, and ending JUN 30, 2020▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.****2019**

Name of exempt organization

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

Employer identification number

**59-3651961**

Name and title of officer

**ALAN BERGMAN  
BOARD CHAIR****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	1b <b>36,566,783.</b>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) .....	2b
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) .....	3b
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) .....	4b
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c) .....	5b

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize VERDEJA, DE ARMAS & TRUJILLO, LLP to enter my PIN 51961  
ERO firm name Enter five numbers, but  
do not enter all zeros

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**65944259442**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ **05/11/21**

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

EXTENDED TO MAY 17, 2021

Form **990**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service

# 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

**2019**

Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning JUL 1, 2019 and ending JUN 30, 2020

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 <b>EARLY LEARNING COALITION OF BREVARD COUNTY, INC.</b>		D Employer identification number <b>59-3651961</b>
	Doing business as		E Telephone number <b>321-637-1800</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ <b>36,566,783.</b>
	PO BOX 560692		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>ROCKLEDGE, FL 32956</b>		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: <b>ALAN BERGMAN</b> <b>PO BOX 560692, ROCKLEDGE, FL 32956</b>		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: ▶ <b>ELCBREVAR.D.ORG</b>			
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: <b>2000</b> M State of legal domicile: <b>FL</b>	

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE LEADERSHIP AND SUPPORT FOR SCHOOL READINESS AND VOLUNTARY PRE-KINDERGARTEN PROGRAMS</b>		
	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 2019 (Part V, line 2a)	5	58
	6 Total number of volunteers (estimate if necessary)	6	0
	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 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	32,397,554.	36,566,767.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	22.	16.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,026.	0.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	32,398,602.	36,566,783.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	2,485,807.	2,399,367.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	0.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	29,887,957.	34,008,162.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	32,373,764.	36,407,529.
	20 Total assets (Part X, line 16)	24,838.	159,254.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	4,853,634.	5,929,598.
		4,375,612.	5,292,323.
		478,022.	637,275.

**Part II Signature Block**

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

Sign Here	Signature of officer	Date
	<b>ALAN BERGMAN, BOARD CHAIR</b> Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	<b>OCTAVIO A. VERDEJA</b>	<b>05/11/21</b>
	Firm's name ▶ <b>VERDEJA, DE ARMAS &amp; TRUJILLO, LLP</b>	Firm's EIN ▶ <b>20-4989621</b>
	Firm's address ▶ <b>255 ALHAMBRA CIR STE 560</b> <b>CORAL GABLES, FL 33134-7417</b>	Phone no. <b>305-446-3177</b>

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

932001 01-20-20

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

Form 990 (2019)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

EARLY LEARNING COALITION OF BREVARD  
COUNTY, INC.

59-3651961 Page 2

Form 990 (2019)

**Part III** Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO PROVIDE LEADERSHIP AND 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 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 \$ 24,692,122. including grants of \$ ) (Revenue \$ )  
SUBSIDIZED CHILD CARE - THE SCHOOL READINESS 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 APPROXIMATE 3,800 CHILDREN  
PER MONTH DURING FISCAL YEAR 2019-2020.

4b (Code: ) (Expenses \$ 10,409,942. 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 APPROXIMATELY 4,200 CHILDREN IN THE FISCAL YEAR  
2019-2020.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

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

4e Total program service expenses 35,102,064.

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**EARLY LEARNING COALITION OF BREVARD  
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**Part IV Checklist of Required Schedules**

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

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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>		<b>X</b>
<b>23</b> 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>		<b>X</b>
<b>24a</b> 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>		<b>X</b>
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		<b>X</b>
<b>25b</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>		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>28b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>28c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> 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>		<b>X</b>
<b>33</b> 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>		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>35b</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>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	<b>X</b>	

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		<b>42</b>
<b>1b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		<b>0</b>
<b>1c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>X</b>	

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

		Yes	No
<b>2a</b>	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 <span style="float:right">2a 58</span>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	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)?		<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country <span style="float:right">See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</span>		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	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?		<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?		<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">10a</span>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders <span style="float:right">11a</span>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">12b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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 <span style="float:right">13b</span>		
<b>c</b>	Enter the amount of reserves on hand <span style="float:right">13c</span>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		<b>X</b>

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

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

**Section A. Governing Body and Management**

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

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	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 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **GREG THOMAS - 321-637-1800**  
**1018 FLORIDA AVE, ROCKLEDGE, FL 32955**

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See 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.
- See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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 BOARD CHAIR	2.00	X						0.	0.	0.
(2) TERRI BARLOW DIRECTOR	2.00	X						0.	0.	0.
(3) MARK BROHMS DIRECTOR	2.00	X						0.	0.	0.
(4) VICTORIA CANDELORA DIRECTOR	2.00	X						0.	0.	0.
(5) IAN GOLDEN DIRECTOR	2.00	X						0.	0.	0.
(6) LINDA HALPIN DIRECTOR	2.00	X						0.	0.	0.
(7) NATALIE JACKSON DIRECTOR	2.00	X						0.	0.	0.
(8) ELIZABETH MILLS DIRECTOR	2.00	X						0.	0.	0.
(9) HEATHER QUIDORT DIRECTOR	2.00	X						0.	0.	0.
(10) GENA TIEDEMAN DIRECTOR	2.00	X						0.	0.	0.
(11) ROBIN BUCKMASTER DIRECTOR	2.00	X						0.	0.	0.
(12) LORI DUESTER DIRECTOR	2.00	X						0.	0.	0.
(13) KHALED JARRAH DIRECTOR	2.00	X						0.	0.	0.
(14) DON LUSK DIRECTOR	2.00	X						0.	0.	0.
(15) HENRY PEREZ DIRECTOR	2.00	X						0.	0.	0.
(16) ALTHEA PUZIO DIRECTOR	2.00	X						0.	0.	0.
(17) CAITLIN RICE DIRECTOR	2.00	X						0.	0.	0.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(18) CATHRYN ODOM DIRECTOR OF BUSINESS	45.00			<b>X</b>				69,513.	0.	0.
(19) LAURA GAMBINO EXECUTIVE DIRECTOR	45.00			<b>X</b>				49,118.	0.	0.
(20) GREG THOMAS DIRECTOR OF FINANCE	45.00			<b>X</b>				7,308.	0.	0.
<b>1b Subtotal</b>								125,939.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								125,939.	0.	0.

**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
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	<b>X</b>
<b>4</b> 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	4	<b>X</b>
<b>5</b> 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	5	<b>X</b>

**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
NONE		

**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 0

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

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**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>	390,073.				
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	36,176,694.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....			36,566,767.			
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2 a</b> .....						
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....							
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			16.			16.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real (ii) Personal				
	<b>b</b> Less: rental expenses .....	<b>6b</b>					
	<b>c</b> Rental income or (loss) .....	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities (ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
	<b>d</b> Net gain or (loss) .....						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
	<b>b</b> Less: direct expenses .....	<b>8b</b>					
	<b>c</b> Net income or (loss) from fundraising events .....						
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
	<b>11 a</b> .....						
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....							
<b>12 Total revenue.</b> See instructions .....			36,566,783.	0.	0.	16.	

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

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**Part IX Statement of Functional Expenses**

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

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

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 .....	127,083.	75,488.	51,595.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	1,740,903.	1,034,022.	706,881.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....				
9 Other employee benefits .....	390,222.	256,440.	133,782.	
10 Payroll taxes .....	141,159.	83,637.	57,522.	
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....	40,898.		40,898.	
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 Sch O.) .....	43,443.		43,443.	
12 Advertising and promotion .....				
13 Office expenses .....	144,411.	95,978.	48,433.	
14 Information technology .....	143,752.	93,738.	50,014.	
15 Royalties .....				
16 Occupancy .....	335,956.	218,538.	117,418.	
17 Travel .....	16,091.	5,788.	10,303.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....				
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	17,151.		17,151.	
23 Insurance .....	20,196.	13,374.	6,822.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>DIRECT SERVICES</b> .....	33,129,054.	33,111,881.	17,173.	
b <b>EDUCATIONAL SUPPLIES</b> .....	117,210.	113,180.	4,030.	
c .....				
d .....				
e All other expenses .....				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	36,407,529.	35,102,064.	1,305,465.	0.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

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

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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	919,531.	1	2,473,031.
	2 Savings and temporary cash investments .....		2	
	3 Pledges and grants receivable, net .....	3,164,957.	3	3,045,900.
	4 Accounts receivable, net .....	0.	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	46,108.	9	75,061.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	278,463.		
	10b Less: accumulated depreciation .....	209,728.		
		33,038.	10c	68,735.
	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 .....	690,000.	15	266,871.	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	4,853,634.	16	5,929,598.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	3,685,612.	17	5,025,452.
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		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 .....	690,000.	25	266,871.
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	4,375,612.	26	5,292,323.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		
27 Net assets without donor restrictions .....		214,971.	27	380,275.
28 Net assets with donor restrictions .....		263,051.	28	257,000.
<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
29 Capital stock or trust principal, or current funds .....			29	
30 Paid-in or capital surplus, or land, building, or equipment fund .....			30	
31 Retained earnings, endowment, accumulated income, or other funds .....			31	
32 <b>Total net assets or fund balances</b> .....		478,022.	32	637,275.
33 <b>Total liabilities and net assets/fund balances</b> .....	4,853,634.	33	5,929,598.	

Form **990** (2019)

EARLY LEARNING COALITION OF BREVARD  
COUNTY, INC.

Form 990 (2019)

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**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	36,566,783.
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,407,529.
3	Revenue less expenses. Subtract line 2 from line 1	3	159,254.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	478,022.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	637,276.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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		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	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	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?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2019)

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**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 12d 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		
<b>Total</b>						



## EARLY LEARNING COALITION OF BREVARD

Schedule A (Form 990 or 990-EZ) 2019 COUNTY, INC.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	28460408.	31351693.	29118758.	32397554.	36566767.	157895180
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 <b>Total.</b> Add lines 1 through 3 .....	28460408.	31351693.	29118758.	32397554.	36566767.	157895180
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 <b>Public support.</b> Subtract line 5 from line 4.						157895180

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4 .....	28460408.	31351693.	29118758.	32397554.	36566767.	157895180
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....		2.	16.	22.	16.	56.
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.	19,567.	4,117.	1,026.		55,172.
11 <b>Total support.</b> Add lines 7 through 10 .....						157950408
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 <b>First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) .....	14	99.97 %
15 Public support percentage from 2018 Schedule A, Part II, line 14 .....	15	99.96 %
16a <b>33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
b <b>33 1/3% support test - 2018.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
17a <b>10% -facts-and-circumstances test - 2019.</b> 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 <b>stop here.</b> 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 <b>10% -facts-and-circumstances test - 2018.</b> 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 <b>stop here.</b> 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 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2019

## EARLY LEARNING COALITION OF BREVARD

Schedule A (Form 990 or 990-EZ) 2019 COUNTY, INC.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 <b>Total.</b> 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 <b>Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 <b>Total support.</b> (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** ..... ☐

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17 .....	18	%

19a **33 1/3% support tests - 2019.** 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 - 2018.** 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 ..... ☐

## EARLY LEARNING COALITION OF BREVARD

Schedule A (Form 990 or 990-EZ) 2019 COUNTY, INC.

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**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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</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 <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> 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>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> 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 <b>Part VI</b> 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.		
<b>5a</b> 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 <b>Part VI</b> , 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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 <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> 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).		
<b>9a</b> 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 <b>Part VI</b> .		
<b>b</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 <b>Part VI</b> .		
<b>c</b> 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 <b>Part VI</b> .		
<b>10a</b> 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>b</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.)		

## EARLY LEARNING COALITION OF BREVARD

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**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?		
b A family member of a person described in (a) above?		
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.		

**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.		
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.		

**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).		

**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?		
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).		
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.		

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/>	The organization satisfied the Activities Test. Complete line 2 below.
b	<input type="checkbox"/>	The organization is the parent of each of its supported organizations. Complete line 3 below.
c	<input type="checkbox"/>	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).
2 Activities Test. Answer (a) and (b) below.		
a		Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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.
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.
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.
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.

## EARLY LEARNING COALITION OF BREVARD

Schedule A (Form 990 or 990-EZ) 2019 COUNTY, INC.

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**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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).		

Schedule A (Form 990 or 990-EZ) 2019

**EARLY LEARNING COALITION OF BREVARD**

Schedule A (Form 990 or 990-EZ) 2019 **COUNTY, INC.**

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b>	Amounts paid to acquire exempt-use assets	
<b>5</b>	Qualified set-aside amounts (prior IRS approval required)	
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b>	Distributable amount for 2019 from Section C, line 6	
<b>10</b>	Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2019</b>	<b>(iii) Distributable Amount for 2019</b>
<b>1</b>	Distributable amount for 2019 from Section C, line 6		
<b>2</b>	Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.		
<b>3</b>	Excess distributions carryover, if any, to 2019		
<b>a</b>	From 2014		
<b>b</b>	From 2015		
<b>c</b>	From 2016		
<b>d</b>	From 2017		
<b>e</b>	From 2018		
<b>f</b>	<b>Total</b> of lines 3a through e		
<b>g</b>	Applied to underdistributions of prior years		
<b>h</b>	Applied to 2019 distributable amount		
<b>i</b>	Carryover from 2014 not applied (see instructions)		
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
<b>4</b>	Distributions for 2019 from Section D, line 7:		
<b>a</b>	Applied to underdistributions of prior years		
<b>b</b>	Applied to 2019 distributable amount		
<b>c</b>	Remainder. Subtract lines 4a and 4b from 4.		
<b>5</b>	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.		
<b>6</b>	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.		
<b>7</b>	<b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.		
<b>8</b>	Breakdown of line 7:		
<b>a</b>	Excess from 2015		
<b>b</b>	Excess from 2016		
<b>c</b>	Excess from 2017		
<b>d</b>	Excess from 2018		
<b>e</b>	Excess from 2019		

Schedule A (Form 990 or 990-EZ) 2019

Schedule A (Form 990 or 990-EZ) 2019 **COUNTY, INC.**

Part VI

This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal grey lines across its entire width, typical of notebook or legal stationery. The paper is otherwise completely empty, with no text, markings, or illustrations.

**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.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**

**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).  
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area  
☐ Protection of natural habitat ☐ Preservation of a certified historic structure  
☐ 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.

	Held at the End 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 (c) acquired after 7/25/06, 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? .....

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)? .....

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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....



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

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**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 make significant use of its collection items (check all that apply):

- a ☐ Public exhibition  
b ☐ Scholarly research  
c ☐ Preservation for future generations  
d ☐ Loan or exchange program  
e ☐ Other \_\_\_\_\_

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 Term 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:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	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		275,893.	207,158.	68,735.
e Other		2,570.	2,570.	0.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				68,735.

Schedule D (Form 990) 2019

**EARLY LEARNING COALITION OF BREVARD  
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**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) .....		
<b>Total.</b> (Col. (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) .....		
<b>Total.</b> (Col. (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) .....	
<b>Total.</b> (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.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) <b>DUE TO OFFICE OF EARLY LEARNING</b>	<b>266,871.</b>
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	<b>266,871.</b>

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

Schedule D (Form 990) 2019

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

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**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	36,566,783.
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		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	36,566,783.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	36,566,783.

**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	36,407,529.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	36,407,529.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	36,407,529.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE 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 6/30/20, 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 2017.

<b>Part XIII</b>	<b>Supplemental Information</b> <i>(continued)</i>
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This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

EARLY LEARNING COALITION OF BREVARD  
COUNTY, INC.

Employer identification number  
59-3651961

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SO THAT CHILDREN HAVE THE OPPORTUNITY TO BENEFIT FROM THE HIGHEST  
QUALITY EARLY LEARNING ENVIRONMENTS.

FORM 990, PART VI, SECTION B, LINE 11B:

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, SECTION B, LINE 12C:

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, SECTION B, LINE 15:

ANNUALLY, COMPENSATION DATA IS GATHERED FROM SURROUNDING EARLY LEARNING  
COALITIONS WITH SIMILIAR BUDGETS AND SERVICES. IN ADDITION, COMPENSATION  
FOR LOCAL NON-PROFIT ORGANIZATION 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, SECTION C, LINE 19:

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

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization	EARLY LEARNING COALITION OF BREVARD COUNTY, INC.	Employer identification number	59-3651961
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ALL DOCUMENTS ARE PROVIDED UPON REQUEST, ARE POSTED ON THE ORGANIZATION'S INTRANET AND ARE AVAILABLE FROM WWW.GUIDESTAR.ORG.

# Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

- **File a separate application for each return.**  
► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

## Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>EARLY LEARNING COALITION OF BREVARD COUNTY, INC.</b>	Taxpayer identification number (TIN) <b>59-3651961</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 560692</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ROCKLEDGE, FL 32956</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**GREG THOMAS**

- The books are in the care of ► **1018 FLORIDA AVE - ROCKLEDGE, FL 32955**  
Telephone No. ► **321-637-1800** Fax No. ► \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **MAY 17, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ► ☐ calendar year \_\_\_\_\_ or  
 ► ☒ tax year beginning **JUL 1, 2019**, and ending **JUN 30, 2020**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>0.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>0.</b>
<b>c</b> <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>0.</b>

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.







Verdeja • De Armas • Trujillo

Certified Public Accountants and Advisors

MAY 11, 2021

EARLY LEARNING COALITION OF BREVARD  
COUNTY, INC.  
PO BOX 560692  
ROCKLEDGE, FL 32956

EARLY LEARNING COALITION OF BREVARD COUNTY, INC.:

ENCLOSED IS THE ORGANIZATION'S 2019 EXEMPT ORGANIZATION  
RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. THE RETURN  
HAS BEEN TRANSMITTED ELECTRONICALLY TO THE IRS AND NO FURTHER  
ACTION IS REQUIRED.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST  
THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

VERDEJA, DE ARMAS & TRUJILLO, LLP

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2020

Prepared for	EARLY LEARNING COALITION OF BREVARD COUNTY, INC. PO BOX 560692 ROCKLEDGE, FL 32956
Prepared by	VERDEJA, DE ARMAS & TRUJILLO, LLP 255 ALHAMBRA CIR STE 560 CORAL GABLES, FL 33134-7417
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. THE RETURN HAS BEEN TRANSMITTED ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED.

Form **8879-EO****IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning JUL 1, 2019, and ending JUN 30, 2020▶ **Do not send to the IRS. Keep for your records.**▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.****2019**Department of the Treasury  
Internal Revenue Service

Name of exempt organization

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

Employer identification number

**59-3651961**

Name and title of officer

**ALAN BERGMAN  
BOARD CHAIR****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <b>36,566,783.</b>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> .....
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> .....
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part VI, line 5) .....	<b>4b</b> .....
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b</b> Balance Due (Form 8868, line 3c) .....	<b>5b</b> .....

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize VERDEJA, DE ARMAS & TRUJILLO, LLP to enter my PIN 51961  
ERO firm name Enter five numbers, but  
do not enter all zeros

as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**65944259442**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ **05/11/21**

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2019)

EXTENDED TO MAY 17, 2021

**Form 990**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service

# 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

**2019**

Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning JUL 1, 2019 and ending JUN 30, 2020

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 <b>EARLY LEARNING COALITION OF BREVARD COUNTY, INC.</b>		D Employer identification number <b>59-3651961</b>
	Doing business as		E Telephone number <b>321-637-1800</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ <b>36,566,783.</b>
	PO BOX 560692		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>ROCKLEDGE, FL 32956</b>		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: <b>ALAN BERGMAN</b> <b>PO BOX 560692, ROCKLEDGE, FL 32956</b>		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: ▶ <b>ELCBREVAR.D.ORG</b>			
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: <b>2000</b> M State of legal domicile: <b>FL</b>	

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE LEADERSHIP AND SUPPORT FOR SCHOOL READINESS AND VOLUNTARY PRE-KINDERGARTEN PROGRAMS</b>		
	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 2019 (Part V, line 2a)	5	58
	6	Total number of volunteers (estimate if necessary)	6	0
	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 39	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 32,397,554.	Current Year 36,566,767.
	9	Program service revenue (Part VIII, line 2g)	0.	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22.	16.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,026.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	32,398,602.	36,566,783.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,485,807.	2,399,367.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	29,887,957.	34,008,162.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	32,373,764.	36,407,529.
	19	Revenue less expenses. Subtract line 18 from line 12	24,838.	159,254.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 4,853,634.	End of Year 5,929,598.
	21	Total liabilities (Part X, line 26)	4,375,612.	5,292,323.
	22	Net assets or fund balances. Subtract line 21 from line 20	478,022.	637,275.

**Part II Signature Block**

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

Sign Here	Signature of officer		Date		
	ALAN BERGMAN, BOARD CHAIR				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	OCTAVIO A. VERDEJA		05/11/21		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

EARLY LEARNING COALITION OF BREVARD  
COUNTY, INC.

Form 990 (2019)

59-3651961 Page 2

**Part III** Statement of Program Service Accomplishments

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

- 1 Briefly describe the organization's mission:  
TO PROVIDE LEADERSHIP AND 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 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 \$ 24,692,122. including grants of \$ ) (Revenue \$ )  
SUBSIDIZED CHILD CARE - THE SCHOOL READINESS 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 APPROXIMATE 3,800 CHILDREN  
PER MONTH DURING FISCAL YEAR 2019-2020.
- 4b (Code: ) (Expenses \$ 10,409,942. 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 APPROXIMATELY 4,200 CHILDREN IN THE FISCAL YEAR  
2019-2020.
- 4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )
- 4d Other program services (Describe on Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )
- 4e Total program service expenses **35,102,064.**

Form 990 (2019)

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

Form 990 (2019)

59-3651961 Page **3**

**Part IV Checklist of Required Schedules**

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

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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>		<b>X</b>
<b>23</b> 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>		<b>X</b>
<b>24a</b> 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>		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		<b>X</b>
<b>b</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>		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> 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>		<b>X</b>
<b>33</b> 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>		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</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>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	<b>X</b>	

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>42</b>	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>0</b>	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>X</b>	

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

	Yes	No
<b>2a</b> 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 <span style="float:right">2a 58</span>		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b> X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?		<b>3a</b> X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b> 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)?		<b>4a</b> X
<b>b</b> If "Yes," enter the name of the foreign country <span style="float:right">▶</span> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>5a</b> X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>5b</b> X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b> 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?		<b>6a</b> X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> 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?	<b>7a</b>	<b>7a</b> X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	<b>7c</b> X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">10a</span>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders <span style="float:right">11a</span>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">12b</span>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</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 <span style="float:right">13b</span>		
<b>c</b> Enter the amount of reserves on hand <span style="float:right">13c</span>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>14a</b> X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>	<b>15</b> X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>16</b> X

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

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

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... <b>1a</b> <u>17</u>		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent ..... <b>1b</b> <u>17</u>		
<b>2</b> 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? ..... <b>2</b>		<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? ..... <b>3</b>		<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... <b>4</b>		<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? ..... <b>5</b>		<b>X</b>
<b>6</b> Did the organization have members or stockholders? ..... <b>6</b>		<b>X</b>
<b>7a</b> 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? ..... <b>7a</b>		<b>X</b>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ..... <b>7b</b>		<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? ..... <b>8a</b>	<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body? ..... <b>8b</b>	<b>X</b>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O ..... <b>9</b>		<b>X</b>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? ..... <b>10a</b>	<b>X</b>	
<b>b</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? ..... <b>10b</b>	<b>X</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? ..... <b>11a</b>	<b>X</b>	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 ..... <b>12a</b>	<b>X</b>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ..... <b>12b</b>	<b>X</b>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done ..... <b>12c</b>	<b>X</b>	
<b>13</b> Did the organization have a written whistleblower policy? ..... <b>13</b>	<b>X</b>	
<b>14</b> Did the organization have a written document retention and destruction policy? ..... <b>14</b>	<b>X</b>	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official ..... <b>15a</b>	<b>X</b>	
<b>b</b> Other officers or key employees of the organization ..... <b>15b</b>	<b>X</b>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ..... <b>16a</b>		<b>X</b>
<b>b</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? ..... <b>16b</b>		

**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 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website    ☒ Another's website    ☒ Upon request    ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
**GREG THOMAS - 321-637-1800**  
**1018 FLORIDA AVE, ROCKLEDGE, FL 32955**

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See 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.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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 BOARD CHAIR	2.00	X						0.	0.	0.
(2) TERRI BARLOW DIRECTOR	2.00	X						0.	0.	0.
(3) MARK BROHMS DIRECTOR	2.00	X						0.	0.	0.
(4) VICTORIA CANDELORA DIRECTOR	2.00	X						0.	0.	0.
(5) IAN GOLDEN DIRECTOR	2.00	X						0.	0.	0.
(6) LINDA HALPIN DIRECTOR	2.00	X						0.	0.	0.
(7) NATALIE JACKSON DIRECTOR	2.00	X						0.	0.	0.
(8) ELIZABETH MILLS DIRECTOR	2.00	X						0.	0.	0.
(9) HEATHER QUIDORT DIRECTOR	2.00	X						0.	0.	0.
(10) GENA TIEDEMAN DIRECTOR	2.00	X						0.	0.	0.
(11) ROBIN BUCKMASTER DIRECTOR	2.00	X						0.	0.	0.
(12) LORI DUESTER DIRECTOR	2.00	X						0.	0.	0.
(13) KHALED JARRAH DIRECTOR	2.00	X						0.	0.	0.
(14) DON LUSK DIRECTOR	2.00	X						0.	0.	0.
(15) HENRY PEREZ DIRECTOR	2.00	X						0.	0.	0.
(16) ALTHEA PUZIO DIRECTOR	2.00	X						0.	0.	0.
(17) CAITLIN RICE DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(18) CATHRYN ODOM DIRECTOR OF BUSINESS	45.00			X				69,513.	0.	0.
(19) LAURA GAMBINO EXECUTIVE DIRECTOR	45.00			X				49,118.	0.	0.
(20) GREG THOMAS DIRECTOR OF FINANCE	45.00			X				7,308.	0.	0.
<b>1b Subtotal</b>								125,939.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								125,939.	0.	0.

**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
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

**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 0

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

Form 990 (2019)

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**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>	390,073.				
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	36,176,694.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....			36,566,767.			
<b>Program Service Revenue</b>	<b>2 a</b> .....			<b>Business Code</b>			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....				16.		16.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
				(i) Real	(ii) Personal		
	<b>6 a</b> Gross rents .....	<b>6a</b>					
	<b>b</b> Less: rental expenses .....	<b>6b</b>					
	<b>c</b> Rental income or (loss) .....	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
				(i) Securities	(ii) Other		
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>					
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
	<b>d</b> Net gain or (loss) .....						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....			<b>8a</b>			
	<b>b</b> Less: direct expenses .....			<b>8b</b>			
	<b>c</b> Net income or (loss) from fundraising events .....						
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....			<b>9a</b>			
<b>b</b> Less: direct expenses .....			<b>9b</b>				
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....			<b>10a</b>				
<b>b</b> Less: cost of goods sold .....			<b>10b</b>				
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> .....			<b>Business Code</b>			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....				36,566,783.	0.	0.	16.

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

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**Part IX Statement of Functional Expenses**

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
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	127,083.	75,488.	51,595.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,740,903.	1,034,022.	706,881.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	390,222.	256,440.	133,782.	
10 Payroll taxes	141,159.	83,637.	57,522.	
11 Fees for services (nonemployees):				
a Management				
b Legal	40,898.		40,898.	
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 Sch O.)	43,443.		43,443.	
12 Advertising and promotion				
13 Office expenses	144,411.	95,978.	48,433.	
14 Information technology	143,752.	93,738.	50,014.	
15 Royalties				
16 Occupancy	335,956.	218,538.	117,418.	
17 Travel	16,091.	5,788.	10,303.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,151.		17,151.	
23 Insurance	20,196.	13,374.	6,822.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>DIRECT SERVICES</b>	33,129,054.	33,111,881.	17,173.	
b <b>EDUCATIONAL SUPPLIES</b>	117,210.	113,180.	4,030.	
c				
d				
e All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	36,407,529.	35,102,064.	1,305,465.	0.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

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

Form 990 (2019)

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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	919,531.	<b>1</b>	2,473,031.
	<b>2</b> Savings and temporary cash investments		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net	3,164,957.	<b>3</b>	3,045,900.
	<b>4</b> Accounts receivable, net	0.	<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges	46,108.	<b>9</b>	75,061.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	278,463.		
	<b>b</b> Less: accumulated depreciation	209,728.	<b>10c</b>	68,735.
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	690,000.	<b>15</b>	266,871.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	4,853,634.	<b>16</b>	5,929,598.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	3,685,612.	<b>17</b>	5,025,452.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> 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	690,000.	<b>25</b>	266,871.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	4,375,612.	<b>26</b>	5,292,323.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		
<b>27</b> Net assets without donor restrictions		214,971.	<b>27</b>	380,275.
<b>28</b> Net assets with donor restrictions		263,051.	<b>28</b>	257,000.
<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
<b>29</b> Capital stock or trust principal, or current funds			<b>29</b>	
<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund			<b>30</b>	
<b>31</b> Retained earnings, endowment, accumulated income, or other funds			<b>31</b>	
<b>32</b> <b>Total net assets or fund balances</b>		478,022.	<b>32</b>	637,275.
<b>33</b> <b>Total liabilities and net assets/fund balances</b>	4,853,634.	<b>33</b>	5,929,598.	

Form **990** (2019)

EARLY LEARNING COALITION OF BREVARD  
COUNTY, INC.

Form 990 (2019)

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**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	36,566,783.
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,407,529.
3	Revenue less expenses. Subtract line 2 from line 1	3	159,254.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	478,022.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	637,276.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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		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	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	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?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2019)

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

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 12d 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		
<b>Total</b>						



## EARLY LEARNING COALITION OF BREVARD

Schedule A (Form 990 or 990-EZ) 2019 COUNTY, INC.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	28460408.	31351693.	29118758.	32397554.	36566767.	157895180
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 <b>Total.</b> Add lines 1 through 3 .....	28460408.	31351693.	29118758.	32397554.	36566767.	157895180
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 <b>Public support.</b> Subtract line 5 from line 4.						157895180

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4 .....	28460408.	31351693.	29118758.	32397554.	36566767.	157895180
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....		2.	16.	22.	16.	56.
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.	19,567.	4,117.	1,026.		55,172.
11 <b>Total support.</b> Add lines 7 through 10 .....						157950408
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 <b>First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) .....	14	99.97	%
15 Public support percentage from 2018 Schedule A, Part II, line 14 .....	15	99.96	%
16a <b>33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
b <b>33 1/3% support test - 2018.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
17a <b>10% -facts-and-circumstances test - 2019.</b> 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 <b>stop here.</b> 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 <b>10% -facts-and-circumstances test - 2018.</b> 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 <b>stop here.</b> 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 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2019

## EARLY LEARNING COALITION OF BREVARD

Schedule A (Form 990 or 990-EZ) 2019 COUNTY, INC.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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** ..... ☐

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2018 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2019.** 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 - 2018.** 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 ..... ☐

**EARLY LEARNING COALITION OF BREVARD**

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**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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</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 <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> 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>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> 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 <b>Part VI</b> 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.		
<b>5a</b> 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 <b>Part VI</b> , 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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 <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> 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).		
<b>9a</b> 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 <b>Part VI</b> .		
<b>b</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 <b>Part VI</b> .		
<b>c</b> 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 <b>Part VI</b> .		
<b>10a</b> 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>b</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.)		

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**Part IV Supporting Organizations** *(continued)*

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> 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.		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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.		
<b>2</b> 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.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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).		
<b>3</b> 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.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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.	Yes	No
<b>b</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.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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.		
<b>b</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.		

**EARLY LEARNING COALITION OF BREVARD**

Schedule A (Form 990 or 990-EZ) 2019 **COUNTY, INC.**

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**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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8</b> <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d</b> <b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e</b> <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by .035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8</b> <b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		

<b>Section C - Distributable Amount</b>		(A) Prior Year	(B) Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6</b> <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> <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).			

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## EARLY LEARNING COALITION OF BREVARD

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**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 <b>Total annual distributions.</b> 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 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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**Part VI**

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

**SCHEDULE 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.▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**Open to Public  
InspectionName 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 (for example, 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.

	Held at the End 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 (c) acquired after 7/25/06, 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? .....

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)? .....

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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....



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COUNTY, INC.**

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**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) .....		
<b>Total.</b> (Col. (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) .....		
<b>Total.</b> (Col. (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) .....	
<b>Total.</b> (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) <b>DUE TO OFFICE OF EARLY LEARNING</b>	<b>266,871.</b>
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	<b>266,871.</b>

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

Schedule D (Form 990) 2019

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

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**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	36,566,783.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	36,566,783.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	36,566,783.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	36,407,529.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	36,407,529.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	36,407,529.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE 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 6/30/20, 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 2017.

<b>Part XIII</b>	<b>Supplemental Information</b> (continued)
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This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

EARLY LEARNING COALITION OF BREVARD  
COUNTY, INC.

Employer identification number  
59-3651961

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SO THAT CHILDREN HAVE THE OPPORTUNITY TO BENEFIT FROM THE HIGHEST  
QUALITY EARLY LEARNING ENVIRONMENTS.

FORM 990, PART VI, SECTION B, LINE 11B:

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, SECTION B, LINE 12C:

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, SECTION B, LINE 15:

ANNUALLY, COMPENSATION DATA IS GATHERED FROM SURROUNDING EARLY LEARNING  
COALITIONS WITH SIMILIAR BUDGETS AND SERVICES. IN ADDITION, COMPENSATION  
FOR LOCAL NON-PROFIT ORGANIZATION 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, SECTION C, LINE 19:

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

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization	EARLY LEARNING COALITION OF BREVARD COUNTY, INC.	Employer identification number 59-3651961
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ALL DOCUMENTS ARE PROVIDED UPON REQUEST, ARE POSTED ON THE ORGANIZATION'S  
INTRANET AND ARE AVAILABLE FROM WWW.GUIDESTAR.ORG.

**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-0047

- **File a separate application for each return.**  
 ► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>EARLY LEARNING COALITION OF BREVARD COUNTY, INC.</b>	Taxpayer identification number (TIN) <b>59-3651961</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 560692</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>ROCKLEDGE, FL 32956</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**GREG THOMAS**

- The books are in the care of ► **1018 FLORIDA AVE - ROCKLEDGE, FL 32955**

Telephone No. ► **321-637-1800**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐ ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ►. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1** I request an automatic 6-month extension of time until **MAY 17, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year or  
 ► ☒ tax year beginning **JUL 1, 2019**, and ending **JUN 30, 2020**

- 2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>0.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>0.</b>
<b>c</b> <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>0.</b>

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.





Early Learning Coalition of Brevard County Agency  
Budget 21.22 - Prelim

	FY20.21 Budget	FY21.22 Budget	Change %
<b><u>Revenue:</u></b>			
Office Of Early Learning			
School Readiness Grant Award	\$25,656,263	\$20,707,271	-19.29%
CARES/CRRSA/ARP	6,332,799	7,000,000	10.54%
Preschool Development Grant (PDG)	127,314	127,314	0.00%
VPK Grant Award	11,766,883	11,556,550	-1.79%
VPK Outreach & Awareness Grant Award (OAMI)	19,877	19,877	0.00%
United Way (all sources)	257,000	257,000	0.00%
In-kind Revenue	42,000	42,000	0.00%
Contributions/Match (includes CDBG funding)	55,500	55,500	0.00%
Match Raising Events	2,500	2,500	0.00%
<b>Total Revenue:</b>	<b>\$ 44,260,136</b>	<b>\$39,768,012</b>	<b>2.31%</b>
<b><u>Expenses:</u></b>			
SR Direct Services (Child Care Slots - all funders/match OEL - XX.XX%)	\$20,630,467	\$16,670,467	-2.86%
CARES/CRRSA	6,332,799	7,000,000	
VPK Direct Services	11,314,311	11,314,311	3.53%
ELC Operations	4,294,730	3,095,405	6.99%
ELC Quality Initiatives	937,829	937,829	0.00%
ELC Quality Initiatives - Stipends, Training, Other Quality	750,000	750,000	-5.67%
<b>Total Expenses:</b>	<b>\$ 44,260,136</b>	<b>\$39,768,012</b>	<b>0.17%</b>
<b>Net Income/(Deficit)</b>	<b>\$-</b>	<b>\$-</b>	

Budget for SR and VPK per GAA Conference Report. Amounts likely to revise upward for SR.  
CRRSA /ARP funds for FY2122 are estimates only.