

**EARLY LEARNING  
COALITION OF THE BIG  
BEND REGION, INC.**

**FINANCIAL STATEMENTS**

**June 30, 2020 and 2019**

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Early Learning Coalition of the Big Bend Region, Inc.  
Tallahassee, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Early Learning Coalition of the Big Bend Region, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years 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.

**Auditors' 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 audit 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 auditors' 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 Early Learning Coalition of the Big Bend Region, Inc. as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **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 Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of Florida Chapter 10.650, *Rules of the Auditor General*, and special audit guidance provided by the Office of Early Learning, 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.

### *Prior Period Financial Statements*

The financial statements of Early Learning Coalition of the Big Bend Region, Inc. as of June 30, 2019, were audited by other auditors whose report dated January 19, 2021, expressed an unmodified opinion on those statements.

### *Prior Period Adjustment*

As discussed in Note 17 to the financial statements, the 2019 financial statements have been restated to correct a misstatement. We have audited the adjustment to restate the statements as described in Note 17. In our opinion, the adjustment is appropriate and has been properly applied. We were not engaged to audit, review, or apply any procedures to the 2019 financial statements of the Early Learning Coalition of the Big Bend Region, Inc. other than with respect to the adjustment and, accordingly, we do not express an opinion or any other form of assurance on the 2019 financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2021, on our consideration of Early Learning Coalition of the Big Bend Region, Inc.'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Early Learning Coalition of the Big Bend Region, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Early Learning Coalition of the Big Bend Region, Inc.'s internal control over financial reporting and compliance.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
September 28, 2021

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2020 and 2019**

**ASSETS**

	<u>2020</u>	<u>2019</u> (as restated)
<b>Current assets</b>		
Cash and cash equivalents	\$ 1,972,910	\$ 758,933
Grants and contracts receivable	1,489,416	1,309,560
Unconditional promise to give	37,577	37,577
Prepaid expenses	<u>8,732</u>	<u>18,750</u>
Total current assets	3,508,635	2,124,820
<b>Property and equipment, net</b>	<u>15,879</u>	<u>23,013</u>
<b>Total Assets</b>	<u>\$ 3,524,514</u>	<u>\$ 2,147,833</u>

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>		
Direct child care services payable	\$ 2,470,847	\$ 1,475,790
Accounts payable and accrued expenses	518,365	287,571
Deferred revenue	<u>114,037</u>	<u>-</u>
Total current liabilities	3,103,249	1,763,361
<b>Net assets</b>		
Without donor restrictions	383,688	346,895
With donor restrictions	<u>37,577</u>	<u>37,577</u>
Total net assets	<u>421,265</u>	<u>384,472</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 3,524,514</u>	<u>\$ 2,147,833</u>

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

EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.

STATEMENT OF ACTIVITIES

Year Ended June 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Support and revenues</b>			
Grants and contracts	\$ 24,971,164	\$ -	\$ 24,971,164
Local match revenue	119,329	37,577	156,906
Interest	10,957	-	10,957
Other	78,996	-	78,996
Net assets released from time restriction	37,577	(37,577)	-
	<u>25,218,023</u>	<u>-</u>	<u>25,218,023</u>
Total support and revenues			
<b>Expenses:</b>			
Program services			
School Readiness and Related Child Care Services	17,517,461	-	17,517,461
Voluntary Pre-Kindergarten Services	6,396,863	-	6,396,863
Other Child Care Research and Support Programs	156,266	-	156,266
	<u>24,070,590</u>	<u>-</u>	<u>24,070,590</u>
Total program expenses			
General and administration	1,110,640	-	1,110,640
	<u>25,181,230</u>	<u>-</u>	<u>25,181,230</u>
Total expenses			
<b>Increase in net assets</b>	36,793	-	36,793
<b>Net assets</b> , beginning of year, as restated (see note 17)	<u>346,895</u>	<u>37,577</u>	<u>384,472</u>
<b>Net assets</b> , end of year	<u>\$ 383,688</u>	<u>\$ 37,577</u>	<u>\$ 421,265</u>

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

EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.

STATEMENT OF ACTIVITIES

Year Ended June 30, 2019

	<b>Restated Without Donor Restrictions</b>	<b>Restated With Donor Restrictions</b>	<b>Restated Total</b>
	(as restated)	(as restated)	(as restated)
<b>Support and revenues</b>			
Grants and contracts	\$ 24,219,138	\$ -	\$ 24,219,138
Local match revenue	35,691	37,577	73,268
In-kind contributions	83,453	-	83,453
Interest	15,223	-	15,223
Other	97,942	-	97,942
Net assets released from time restriction	37,577	(37,577)	-
	<u>24,489,024</u>	<u>-</u>	<u>24,489,024</u>
<b>Expenses:</b>			
Program services			
School Readiness and Related Child Care Services	17,146,650	-	17,146,650
Voluntary Pre-Kindergarten Services	6,176,742	-	6,176,742
Other Child Care Research and Support Programs	11,847	-	11,847
School Readiness Performance Funding Pilot Project	245,964	-	245,964
	<u>23,581,203</u>	<u>-</u>	<u>23,581,203</u>
General and administration	912,915	-	912,915
	<u>24,494,118</u>	<u>-</u>	<u>24,494,118</u>
<b>Decrease in net assets</b>	<u>(5,094)</u>	<u>-</u>	<u>(5,094)</u>
<b>Net assets</b> , beginning of year as previously reported	73,831	37,577	111,408
Prior period adjustment - correction of an error	278,158	-	278,158
<b>Net assets</b> , beginning of year as restated	<u>351,989</u>	<u>37,577</u>	<u>389,566</u>
<b>Net assets</b> , end of year	<u>\$ 346,895</u>	<u>\$ 37,577</u>	<u>\$ 384,472</u>

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

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**YEAR ENDED JUNE 30, 2020**

	<b>School Readiness and Related Child Care Services</b>	<b>Voluntary Pre- Kindergarten Services</b>	<b>Other Child Care Research and Support Programs</b>	<b>Total Program Services</b>	<b>General and Administrative</b>	<b>Total</b>
Salaries and benefits	\$ 1,672,606	\$ 56,564	\$ 15,610	\$ 1,744,780	\$ 716,873	\$ 2,461,653
Training and development	11,203	348	314	11,865	21,426	33,291
Professional services	679	-	3,050	3,729	63,648	67,377
Contracted services	14,676,405	6,317,265	-	20,993,670	39,706	21,033,376
Consulting	3,189	157	1,149	4,495	38,729	43,224
Occupancy	355,223	12,888	78	368,189	121,263	489,452
Advertising and public outreach	2,640	1,942	-	4,582	-	4,582
Supplies and materials	611,432	2,397	125,619	739,448	15,202	754,650
Technology maintenance	92,668	3,640	8,020	104,328	45,749	150,077
Office furniture and equipment	66,072	1,584	180	67,836	25,308	93,144
Travel	23,839	32	1,417	25,288	14,911	40,199
Depreciation	-	-	-	-	7,134	7,134
Printing and postage	1,150	46	660	1,856	311	2,167
Other miscellaneous	355	-	169	524	380	904
	<u>\$ 17,517,461</u>	<u>\$ 6,396,863</u>	<u>\$ 156,266</u>	<u>\$ 24,070,590</u>	<u>\$ 1,110,640</u>	<u>\$ 25,181,230</u>
Total expenses	<u>\$ 17,517,461</u>	<u>\$ 6,396,863</u>	<u>\$ 156,266</u>	<u>\$ 24,070,590</u>	<u>\$ 1,110,640</u>	<u>\$ 25,181,230</u>

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



**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**YEAR ENDED JUNE 30, 2019**

	<b>School Readiness and Related Child Care Services</b>	<b>Voluntary Pre- Kindergarten Services</b>	<b>Other Child Care Research and Support Programs</b>	<b>School Readiness Performance Funding Pilot Project</b>	<b>Total Program Services</b>	<b>General and Administrative</b>	<b>Total</b>
Salaries and benefits	\$ 1,661,585	\$ 81,984	\$ 7,102	\$ -	\$ 1,750,671	\$ 611,172	\$ 2,361,843
Training and development	6,134	269	-	-	6,403	20,240	26,643
Professional services	254	13	-	-	267	48,188	48,455
Contracted services	14,565,332	6,066,220	-	-	20,631,552	42,083	20,673,635
Consulting	27,256	198	-	-	27,454	5,918	33,372
Occupancy	418,631	19,754	-	-	438,385	70,074	508,459
Advertising and public outreach	2,680	24	-	-	2,704	1,233	3,937
Supplies and materials	228,290	1,852	4,543	245,964	480,649	48,281	528,930
Technology maintenance	95,868	4,906	-	-	100,774	40,463	141,237
Office furniture and equipment	30,053	1,455	-	-	31,508	4,361	35,869
Travel	26,644	60	202	-	26,906	11,612	38,518
Depreciation	-	-	-	-	-	8,442	8,442
In-kind expenses	83,453	-	-	-	83,453	-	83,453
Printing and postage	470	7	-	-	477	189	666
Other miscellaneous	-	-	-	-	-	659	659
<b>Total expenses</b>	<b>\$ 17,146,650</b>	<b>\$ 6,176,742</b>	<b>\$ 11,847</b>	<b>\$ 245,964</b>	<b>\$ 23,581,203</b>	<b>\$ 912,915</b>	<b>\$ 24,494,118</b>

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

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**STATEMENT OF CASH FLOWS**

**YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u> (as restated)
<b>Cash flows from operating activities</b>		
Cash received from grantors and contractors	\$ 24,791,308	\$ 24,930,771
Cash paid employees and vendors	(23,824,190)	(24,572,618)
Interest received	10,957	15,223
Contributions and other receipts	235,902	171,210
Net cash provided by operating activities	<u>1,213,977</u>	<u>544,586</u>
 Net increase in cash and cash equivalents	 1,213,977	 544,586
 <b>Cash and cash equivalents, beginning of year</b>	 <u>758,933</u>	 <u>214,347</u>
 <b>Cash and cash equivalents, end of year</b>	 <u>\$ 1,972,910</u>	 <u>\$ 758,933</u>
 <b>Reconciliation of change in net assets to net cash provided by operating activities</b>		
Increase (decrease) in net assets	\$ 36,793	\$ (5,094)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	7,134	8,442
(Increase) decrease in grants and contracts receivable	(179,856)	714,653
Increase (decrease) in deferred revenue	114,037	(3,020)
Increase (decrease) in direct child care services payable	1,267,738	(38,343)
Increase (decrease) in accounts payable and accrued expenses	(11,792)	(144,521)
(Increase) decrease in prepaid expenses	<u>(20,077)</u>	<u>12,469</u>
Total adjustments	<u>1,177,184</u>	<u>549,680</u>
 <b>Net cash provided by operating activities</b>	 <u>\$ 1,213,977</u>	 <u>\$ 544,586</u>

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

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020**

**(1) Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of Early Learning Coalition of the Big Bend Region, Inc. (the "Coalition") which affect significant elements of the accompanying financial statements:

(a) **Coalition and Purpose**—Early Learning Coalition of the Big Bend Region, Inc. ("the Coalition") was established to prepare preschool children to enter kindergarten ready to learn, as measured by criteria established by the state of Florida. Under Florida Statute, Section 1002.83, the Coalition is required to develop and implement a plan for comprehensive, accessible, affordable, and high-quality early education and childcare services for children, birth to age five, in Leon, Gadsden, Jefferson, Liberty, Madison, Taylor, and Wakulla counties in the state of Florida. The Coalition is primarily supported by grants from the State of Florida passed through from the U.S. Department of Health and Human Services.

During the fiscal year ended June 30, 2020 and 2019, the Coalition operated the following programs:

*School Readiness and Related Child Care Services (SR):* This program provides financial assistance for childcare costs to families who meet the qualifying guidelines in order to assist children to become better prepared for the education experience or to provide childcare services for economically disadvantaged children or children requiring specific assistance as determined by the state of Florida.

*Voluntary Pre-kindergarten Services (VPK):* The VPK program is designed to promote in a classroom environment the development of each four-year-old child's physical, social, and emotional maturation. The program outcomes should result in children better prepared to be successful in the formal education process.

*Other Child Care Research and Support Programs:* These program services include: Leon County childcare tuition assistance program, family literacy programs for low-income families, and technical assistance programs to low performing providers.

*School Readiness Performance Funding Pilot Project:* In 2014, the Florida Legislature approved a special pilot project to determine if specific training approaches improve how well children perform in school readiness programs. The project gives eligible, selected childcare providers and their instructors an opportunity to earn additional compensation in improving school readiness program outcomes. Each provider that is selected is assigned to a group offering specific professional development. To be eligible to participate, at least 30 percent of a provider's birth-5 enrollments must be children in the School Readiness Program.

The Coalition is governed by its twenty-one-member Board of Directors, of which nine are appointed under criteria established in Florida Statutes, Section 1002.83.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020**

**(1) Summary of Significant Accounting Policies: (continued)**

(b) **Property and Equipment**—Property and equipment acquired by the Coalition are considered to be owned by the Coalition. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The Federal government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year. The State of Florida has a reversionary interest in those assets purchased with its funds which have a cost of \$1,000 or more and an estimated useful life of at least one year.

Property and equipment with a value greater than \$5,000 and an estimated useful life of at least one year are recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from five to thirty-nine years. Repairs and maintenance, which are not considered improvements and do not extend the useful life of the property and equipment, are expensed as incurred.

(c) **Income Taxes**—The Coalition is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Coalition files income tax returns in the U.S. Federal jurisdiction. The Coalition's income tax returns for the past three years are subject to examination by taxing authorities and may change upon examination.

The Coalition has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes and determined that there are no uncertain tax positions that would have a material impact on the financial statements.

(d) **Cash and Cash Equivalents**—For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, amounts in demand deposits and short-term investments with original maturities of 90 days or less. Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor. Bank deposits at times may exceed federally insured limits. The Coalition has not experienced any losses in such accounts.

The Coalition has a zero-balance account (ZBA) agreement with the financial institution in which funds are maintained in an interest bearing account and are transferred into the demand deposit accounts as needed. Interest earned on the funds in the ZBA account was less than 1% at June 30, 2020 and 2019.

(e) **Use of Estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(f) **Basis of Accounting**—The financial statements have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables, and other liabilities.

EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

**(1) Summary of Significant Accounting Policies: (continued)**

(g) **Basis of Presentation**—Under accounting principles generally accepted in the United States of America, the Coalition is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

(h) **Net Assets**—Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. All other donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Contributions that are restricted by the donor are reported as an increase in assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized.

(i) **Functional Allocation of Expenses**—The costs of providing the various services and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(j) **Accrued Leave**—The Coalition compensates its eligible employees for unused vacation leave upon termination of employment. Vacation leave is accrued as earned by eligible employees and recorded as an expense in the period earned.

(k) **Advertising**—Advertising costs are charged to operations as incurred. For those years ended June 30, 2020 and 2019, \$4,582 and \$3,937 was incurred, respectively.

(l) **Grants and Contracts Receivable**—Grants and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the history with grantors and contractors having outstanding balances and current relationships with them. An allowance for uncollectible grant receivables has not been recorded as all amounts are deemed by management to be collectible.

(m) **Deferred Revenue**—The Coalition records grant/contract receipts as deferred revenue until it is expended for the purpose of the grant/contract, at which time it is recognized as revenue.

(n) **Revenue Recognition**—The Coalition receives all of its grant and contract revenue from Federal, State and local agencies. The Coalition recognizes grant/contract revenue (up to the contract ceiling) from its grants/contracts over a period which represents the service period for certain grants/contracts, or to the extent of expenses. Revenue recognition depends on the grant/contract.

In May 2014, the Financial Accounting Standards board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (ASC 606), which prescribes a single, common revenue standard to replace most existing revenue recognition guidance, including most industry-specific requirements. The standard outlines a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020**

**(1) Summary of Significant Accounting Policies: (continued)**

(n) **Revenue Recognition (continued)**—In June 2018, the FASB issued ASU No. 2018-08, Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (ASC 958), which clarified how transactions should be accounted for as contributions (nonreciprocal transactions) or exchange transactions and whether a contribution is conditional.

The Coalition adopted ASC 606 and ASC 958 and all related amendments effective July 1, 2019. The adoption had no significant impact on the Coalition's financial statements.

**(2) Significant Funding Sources:**

The Coalition and its related programs receive substantial support from federal and state governments. If a significant reduction in the level of this support occurs, it may have an effect on the Coalition's programs and activities. For the year ended June 30, 2020, 73% of the Coalition's revenues and support was from the Federal government passed through the Office of Early Learning (OEL). In addition, for the year ended June 30, 2020, 27% of the Coalition's revenues and support were from OEL through state financial assistance and matching funds. Revenue and support from the Federal government passed through OEL was 67% for the year ended June 30, 2019 and 26% from state financial assistance and matching funds for the year ended June 30, 2019.

**(3) Concentrations of Credit Risk:**

The more significant concentrations of credit risk are as follows:

(a) **Demand Deposits**—The Coalition maintains demand deposits with one bank. The Coalition has no policy requiring collateral, although all demand deposits with the bank are Federally insured up to FDIC limits.

(b) **Grants and Contracts Receivable**—The Coalition's grants and contracts receivable are for amounts due under grants/contracts with the State of Florida and Federal government agencies. The Coalition has no policy requiring collateral or other security to support its grants and contracts receivable.

(c) **Unconditional Promises to Give**—Financial instruments that potentially subject the Organization to concentrations of credit risk include unconditional promises to give. The unconditional promises to give are from donors.

**(4) Retirement Plan:**

The Coalition participates in a voluntary deferred profit sharing plan 401(k) for its employees. Employees are eligible for participation in the plan three months following their date of employment. Employees become eligible for employer contributions to the plan after one year (designated in the plan as 800 hours) of employment. Contributions by the Coalition to the plan are based on a percentage of employee salaries and vest 100% to employees after two years of plan participation. Expenses under this plan were \$78,998 and \$86,697 during the year ended June 30, 2020 and 2019, respectively.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020**

**(5) Property and Equipment:**

The following is a summary of property and equipment at June 30, 2020 and 2019:

	2020	2019
Office furniture	\$ 18,671	\$ 18,671
Office and computer equipment	128,506	128,506
Software and licenses	<u>104,337</u>	<u>104,337</u>
	251,514	251,514
Less: Accumulated depreciation	<u>(235,635)</u>	<u>(228,501)</u>
 Total	 <u>\$ 15,879</u>	 <u>\$ 23,013</u>

**(6) Operating Leases:**

The Coalition has entered into various operating leases for office space and equipment. The following is a schedule of future minimum lease payments required under these lease agreements:

<u>Year ending June 30,</u>	<u>Amount</u>
2021	\$ 476,712
2022	476,712
2023	476,712
2024	476,712
2025	435,348
Thereafter	<u>2,342,196</u>
Total	<u>\$ 4,643,197</u>

**(7) Matching Requirements:**

The Coalition's funding grant from the state of Florida includes a provision requiring a local match for the direct childcare service program operated in its seven county regions. Except for Leon County, Florida, the Coalition can request annual waivers of the match requirement for the remaining six rural counties served that demonstrate significant hardship in meeting the match requirement.

**(8) Donated Materials and Professional Services:**

Consulting and other non-cash donations are recorded at either estimated fair value at the date of donation. In the absence of donor-imposed stipulations regarding how long the contributed assets must be used, the Coalition has adopted a policy of not implying a time restriction on contributions of such assets. Such donations amounted to \$0 and \$83,453 for the years ended June 30, 2020 and 2019, respectively.

**(9) Donated Non-Professional Services:**

Many individuals volunteer their time and perform a variety of tasks that assist the Coalition with specific childcare service programs. The Coalition tracks their time and then estimates the value of these donated services, which are not reflected in the financial statements, as they do not meet the recognition criteria pursuant to professional standards.



**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020**

**(10) Contingencies:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Coalition expects such amounts, if any, to be immaterial.

Subsequent to year-end, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Coalition as of September 28, 2021, management believes that a material impact on the Coalition's financial position and results of future operations is reasonably possible.

As described further in the schedule of findings and questioned costs, as listed in the table of contents, beginning July 1, 2018, OEL launched a new Statewide Information System for client and data management, EFS Mod. Due to difficulties in the implementation and data migration from the prior system and a lack of functionality in the VPK and SR attendance modules for all twelve months of the fiscal year ended June 30, 2019, Coalitions were prevented from complying with monthly reconciliation requirements as instructed in OEL's grant agreements. Given the issues related to the data migration, OEL instructed the Coalition beginning in July 2018 to pay providers based on estimated attendance, with a corrective plan to reconcile estimates to actual attendance data once EFS Mod was fully functional. However, system functionality challenges remain and corrections are ongoing for both data mismatches and records in EFS Mod.

To date, management and OEL are working together to reconcile the remaining School Readiness provider payments and attendance records, as corrected data and functionality becomes available in EFS Mod. The remaining reconciliation as of June 30, 2019, as self-reported to OEL, is as follows:

Total SR reconciliation variance	\$	304,330
Estimated overpayments to 140 providers		(700,000)
Estimated underpayments to 58 providers		350,000
		<hr/>
Remaining SR variances to be determined	\$	(45,670)

SR variances to be determined \$ (45,670)

**11) Unconditional Promises to Give:**

The Coalition had unconditional promises to give representing the following at June 30:

	<u>2020</u>	<u>2019</u>
United Way	\$ 37,577	\$ 37,577

**(12) Related Party Transactions:**

The Coalition has certain board members who are also providers of VPK and SR services. The Organization paid these vendors \$136,819 and \$1,071,859 for the year ended June 30, 2020 and 2019, respectively. All payments were in the normal course of business. At June 30, 2020 and 2019, \$13,797 and \$16,802 was due to related parties, respectively.



**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020**

**(13) Recently issued accounting pronouncements:**

The Coalition has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements below, does not believe that any other new or modified principles will have a material impact on the Coalition's reported financial position or operations in the near term.

In February 2016, the FASB issued Accounting Standards Update 2016-02: Leases (Topic 842), to increase transparency and comparability among Coalitions by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2021 and may be adopted early. The Coalition is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

**(14) Net Assets with Donor Restrictions:**

At June 30, 2020 and 2019, net assets with time restrictions included \$37,577 of an unconditional promise to give receivable.

**(15) Subsequent Events:**

The Coalition has evaluated events and transactions for potential recognition or disclosure in the financial statements through September 28, 2021, the date which the financial statements were available to be issued. During 2020, the Coalition was named in a lawsuit. The Coalition believes the claim has no merit, and the current position is to vigorously contest any such claims or litigation. The Coalition believes that resolution of this lawsuit will not have a material adverse effect on its financial position and no amount has been accrued in the financial statement as of June 30, 2020 for this lawsuit.

In addition, subsequent to year-end, the Coalition was named in another lawsuit. The Coalition settled this claim for \$30,000. This resolution did not have a material adverse effect on its financial position.

**(16) Liquidity and Availability:**

The Coalition strives to maintain liquid financial assets sufficient to cover general expenditures. Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2020	2019
Cash and cash equivalents	\$ 1,972,910	\$ 758,933
Grants and contracts receivable	1,489,416	497,994
Unconditional promise to give	37,577	37,577
Total	<u>\$ 3,499,903</u>	<u>\$ 1,294,504</u>

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2020**

**(17) Restatement of Net Assets:**

The Coalition's financial statements as of June 30, 2019, contained the following error: understatement of grant revenue and receivables by \$811,566. Net assets as of June 30, 2018, has been increased by \$278,158 to correct the effect of the error and grants and contracts revenue for the year ended June 30, 2019 was increased by \$533,408.

	<u>2019</u>
Net assets as previously reported at June 30, 2018	\$ 111,408
Increase in grants and contract revenue	278,158
Net assets as restated at June 30, 2018	<u>389,566</u>
Decrease in net assets as previously reported at June 30, 2019	(538,502)
Increase in grant and contract revenue	533,408
Net assets as restated at June 30, 2019	<u>\$ 384,472</u>

**SUPPLEMENTAL INFORMATION**

**Early Learning Coalition of the Big Bend Region, Inc.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

**Year Ended June 30, 2020**

<b>Federal Grantor/State Grantor/Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>State CFSA Number</b>	<b>Pass-through Entity Identifying Contract Number</b>	<b>Expenditures</b>
<b>FEDERAL AWARDS</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed through State of Florida Department of Education Office of Early Learning				
Child Care and Development Block Grant	93.575	-	EL040	\$ 5,972,522
Child Care and Development Block Grant - CARES Act	93.575	-	EL040	624,042
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	-	EL040	<u>7,201,320</u>
			<b>Total CCDF cluster</b>	13,797,884
Temporary Assistance for Needy Families	93.558	-	EL040	4,430,642
Preschool Development Grant	93.434	-	EL040	98,561
Social Services Block Grant	93.667	-	EL040	<u>12,904</u>
Total Expenditures of Federal Awards				<u>\$ 18,339,991</u>
<b>STATE FINANCIAL ASSISTANCE</b>				
<b>Florida Department of Education Office of Early Learning</b>				
Voluntary Pre-Kindergarten Education Program	-	48.108	EL040	\$ <u>6,631,173</u>
Total Expenditures of State Financial Assistance				\$ <u>6,631,173</u>
Total Expenditures of Federal Awards and State Financial Assistance				<u>\$ 24,971,164</u>

See independent auditors' report.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 2020**

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal awards and State financial assistance activity of Early Learning Coalition of the Big Bend Region, Inc. under programs of the federal and state government for the year ended June 30, 2020 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 State of Florida, Office of the Auditor General. Because the Schedule presents only a selected portion of the operations of Early Learning Coalition of the Big Bend Region, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Early Learning Coalition of the Big Bend Region, Inc.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. No amounts were passed through to subrecipients during the year ended June 30, 2020.

**Note 3. De Minimis Indirect Cost Rate Election**

Early Learning Coalition of the Big Bend Region, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.



**INDEPENDENT AUDITORS' 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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American Institute of  
Certified Public  
Accountants

Florida Institute of  
Certified Public  
Accountants

To the Board of Directors of  
Early Learning Coalition of the Big Bend Region, Inc.  
Tallahassee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Early Learning Coalition of the Big Bend Region, 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 September 28, 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) as a basis for designing 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. We did identify certain deficiencies in internal control, listed as 2020-001 and 2020-002, described in the accompanying schedule of findings and questioned costs as items that we consider to be material weaknesses

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Early Learning Coalition of the Big Bend Region, Inc.'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of 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.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
September 28, 2021



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

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To the Board of Directors of  
Early Learning Coalition of the Big Bend Region, Inc.  
Tallahassee, Florida

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

We have audited Early Learning Coalition of the Big Bend Region, Inc.'s 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*, and special audit guidance provided by the Office of Early Learning that could have a direct and material effect on each of the Early Learning Coalition of the Big Bend Region, Inc.'s major federal programs and state projects for the year ended June 30, 2020. Early Learning Coalition of the Big Bend Region, Inc.'s major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal programs and state projects.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Early Learning Coalition of the Big Bend Region, Inc.'s major federal programs and state projects 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*, and special audit guidance provided by the Office of Early Learning. Those standards and the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, 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 Early Learning Coalition of the Big Bend Region, Inc.'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 Early Learning Coalition of the Big Bend Region, Inc.'s compliance.

**Opinion on Each Major Federal Program and State Project**

In our opinion, Early Learning Coalition of the Big Bend Region, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2020.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and Chapter 10.650, *Rules of the Auditor General* which are described in the accompanying schedule of findings and questioned costs as items 2020-003 and 2020-004. Our opinion on each major federal program and state project is not modified with respect to these matters.

The Coalition's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Coalition's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control Over Compliance

Management of Early Learning Coalition of the Big Bend Region, Inc. 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 Early Learning Coalition of the Big Bend Region, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project 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 state project and to test and report on internal control over compliance in accordance with the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Early Learning Coalition of the Big Bend Region, Inc.'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 or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
September 28, 2021



**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

- |   |               |
|---|---------------|
| 1. Type of auditors’ report issued:   | Unmodified    |
| 2. Internal control over financial reporting:   |               |
| a. Material weakness(es) identified?  | Yes           |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | None reported |
| 3. Noncompliance material to financial statements noted?                                  | No            |

**Federal Awards**

- |   |               |
|---|---------------|
| 1. Type of auditors’ report issued on compliance for major programs:                                  | Unmodified    |
| 2. Internal control over major programs:  |               |
| a. Material weakness(es) identified?  | No            |
| b. Significant deficiencies identified that are not considered to be material weaknesses?             | None reported |
| 3. Audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | Yes           |
| 4. Dollar threshold used to distinguish between Type A and Type B programs                            | \$750,000     |
| 5. Auditee qualified as low-risk auditee?   | No            |

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596
Temporary Assistance for Needy Families	93.558

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESITONED COSTS**  
**JUNE 30, 2020**

**Section I – Summary of Auditors’ Results (continued)**

**State Financial Assistance**

- |  |               |
|--|---------------|
| 1. Type of auditors’ report issued on compliance for major projects:   | Unmodified    |
| 2. Internal control over major projects:   |               |
| a. Material weakness(es) identified?   | No            |
| b. Significant deficiencies identified that are not considered to be material weaknesses?  | None reported |
| 3. Audit findings disclosed that are required to be reported in accordance with the Florida Single Audit Act and Chapter 10.650, <i>Rules of the Auditor General</i> | Yes           |
| 4. Dollar threshold used to distinguish between Type A and Type B projects   | \$750,000     |

Identification of major projects:

<u>Name of State Project</u>	<u>CSFA Number</u>
Voluntary Pre-Kindergarten	48.108

**Section II – Enhanced Fields System (EFS) monthly reconciliation**

- |  |     |
|--|-----|
| 1. EFS reconciled monthly  | Yes |
| 2. Processes in place to identify and correct errors during monthly reconciliations to EFS                 | Yes |
| 3. Coalition’s financial records reconcile and agree to EFS records as of program year ended June 30, 2020 | Yes |
| 4. Audit work papers documenting verification of reconciliations available to OEL staff                    | Yes |

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**Section III – Financial Statement Findings**

**Finding 2020-001: Segregation of Duties and Approval of Disbursements**

**Criteria:** Internal controls are designed to safeguard assets and help prevent or detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties.

**Condition:** As a result of our audit procedures, we noted the following:

- In our test of 40 disbursements, we noted 25 items that were not approved by management prior to payment.

**Cause:** Management override of internal controls.

**Effect:** Misstatement or errors or irregularities in the financial statements.

**Recommendation:** We recommend the Coalition implement procedures to ensure that all disbursements are authorized by management prior to payment.

**Finding 2020-002: Bank Reconciliations**

**Criteria:** Bank reconciliations should reconcile to the general ledger and be reviewed for any significant outstanding items.

**Condition:** Bank reconciliations do not reconcile to the general ledger.

**Cause:** Lack of effective controls surrounding bank reconciling process.

**Effect:** Errors or fraud may occur and not be detected on a timely basis.

**Recommendation:** We recommend management review bank reconciliations on a monthly basis to ensure balances agree to general ledger.

**Section IV – Federal Award and State Projects Findings and Questioned Costs**

**Finding 2020-003: Late Remittance of Earned Interest – Federal Filing**

**Federal Programs: CFDA 93.575/93.596 & 93.558**

**Criteria:** The Coalition is required to remit all interest earned on federally funded advances to Florida's Office of Early Learning (OEL) within 30 days after the fiscal year end per OEL Program Guidance 240.01 *Cash Management* and 2 CFR 200.305(9).

**Condition:** The Coalition failed to remit all earned interest to OEL within the 30 day deadline in accordance with the grant agreement.

**Cause:** The Coalition experienced high management turnover which delayed the calculation of interest earned and remittance to OEL.

**Effect:** The Coalition did not meet the remittance submission deadline requirement as set forth by OEL Program Guidance 240.01 *Cash Management* and 2 CFR 200.305(9).

**Recommendation:** We recommend the Coalition designate an individual to calculate interest earned and closely monitor the submission deadline.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**Section IV – Federal Award and State Projects Findings and Questioned Costs (continued)**

**Finding 2020-004: Late Remittance of Earned Interest – State Filing**

**State Projects: CFSA 48.108**

**Criteria:** The Coalition is required to remit all interest earned on state funded advances to Florida's Office of Early Learning (OEL) within 30 days after the fiscal year end per OEL Program Guidance 240.01 *Cash Management* and Section 216.181(16)(b), Florida Statutes.

**Condition:** The Coalition failed to remit all earned interest to OEL within the 30 day deadline in accordance with the grant agreement.

**Cause:** The Coalition experienced high management turnover which delayed the calculation of interest earned and remittance to OEL.

**Effect:** The Coalition did not meet the remittance submission deadline requirement as set forth by OEL Program Guidance 240.01 *Cash Management* and Section 216.181(16)(b), Florida Statutes.

**Recommendation:** We recommend the Coalition designate an individual to calculate interest earned and closely monitor the submission deadline.

**Section V – Status of Prior Year Audit Findings**

**Finding 2019-001: Prepare Financial Statements in Accordance with GAAP and Significant Adjustments**

**Criteria:** 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 ("GAAP").

**Condition:** Adjustments were required to be made to the accounting records subsequent to the start of the audit process to be in accordance with GAAP. Since these adjustments resulted in a material misstatement of the financial statements, this deficiency is deemed to be a material weakness.

**Cause:** Grant and contract receivables, deferred revenue, and grant revenues were not recorded properly at June 30, 2019.

**Effect:** Incorrect recording of accounting records could lead to a material misstatement on the financial statements.

**Recommendation:** We recommend that the process for identifying accounting transactions be reviewed and updated.

**Resolution:** Resolved. The Coalition replaced the Chief Executive Officer and the Chief Financial Officer with experienced and qualified individuals. The Coalition revised all financial and accounting process and procedures with the new CFO. As a result, the finding has been addressed and corrective action has been taken by the Coalition.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESITONED COSTS**  
**JUNE 30, 2020**

**Section V – Status of Prior Year Audit Findings (continued)**

**Finding 2019-002: Segregation of Duties and Approval of Disbursements**

**Criteria:** Internal controls are designed to safeguard assets and help prevent or detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties.

**Condition:** As a result of our audit procedures we noted the following:

- Improper journal entries posted to cash that caused a variance between the bank reconciliation and the general ledger, and
- In our test of 40 disbursements, we noted three items that were not approved by management prior to payment.

**Cause:** Management override of internal controls.

**Effect:** Misstatement or errors or irregularities in the financial statements.

**Recommendation:** We recommend the Coalition implement procedures to ensure the bank reconciliation agrees to the general ledger and that all disbursements are authorized by management prior to payment.

**Resolution:** Unresolved. See current year findings at 2020-001 and 2020-002.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**Section V – Status of Prior Year Audit Findings (continued)**

**Finding 2019-003: Cost Allocation Plan**

**Criteria:** Costs should be allocated in the accounting system among grants according to CFR 200.

**Condition:** In our testing of the cost allocation plan, we sampled two months out of twelve, and noted the following:

- Per the approved cost allocation plan, each month's administrative shared pool allocation rates are based on actual attendance from a previous month. In both of the months selected for testing, we noted that the actual number of students served per supporting documentation did not agree to the number of students served used to determine the allocation percentages.
- In one month selected for testing, we noted that percentages were improperly calculated because formulas did not include all applicable inputs used for determining the Admin shared cost percentage.

**Cause:** Management is not properly preparing and documenting the determination of the cost allocation plan each month. Management should follow the policies and procedures for updating the cost allocation plan monthly and ensure that the inputs used agree to the supporting documentation and are calculated properly.

**Effect:** Expenses could be improperly reimbursed by the grant program and the grantor could require repayment.

**Recommendation:** We recommend the Coalition implement procedures to ensure the cost allocation agrees to the documentation used as the basis for the plan and that all percentages are calculated properly.

**Resolution:** Resolved. The Coalition replaced the Chief Executive Officer and the Chief Financial Officer with experienced and qualified individuals. The Coalition revised all financial and accounting process and procedures with the new CFO. As a result, the finding has been addressed and corrective action has been taken by the Coalition.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**Section VI – Federal Award Prior Year Audit Findings**

**Finding 2019-004:**

*Information on the Federal Program:* CFDA #93.575/93.596 Child Care Development Fund Cluster *Award Number:* EL049 *Compliance Requirements:* Activities Allowed and Allowable Costs.

**Criteria:** Costs should be supported by supporting documentation.

**Condition:** In our sample of 40 disbursements, we noted the following:

- Nineteen instances where the provider rate paid did not match the contract rate on file for the provider.
- Five instances where the provider payment for the month did not agree to the estimate calculation.
- Twelve instances where the days paid to the provider for a participant did not agree to the monthly sign in sheets signed by the parent.

**Cause:** Management has not followed its policies and procedures.

**Effect:** The expenses could be improperly reimbursed by a grant program and the grantor could require repayment.

**Recommendation:** Management should follow its policies and procedures for supporting documentation among the grant programs and implement it.

**Resolution:** The Coalition utilized the EFS Mod system for all amounts earned by providers during Fiscal 2020, as instructed by OEL. Provider over and under payments manually calculated during Fiscal 2019 were reconciled with the EFS Mod system. The provider under payments were paid to each provider and any over payments are in the process of being collected under payment plans. In addition, during Fiscal 2020, the Coalition obtained a grant agreement addendum to allow for the use of alternative support to reconcile provider payments to EFS Mod.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**Section VI – Federal Award Prior Year Audit Findings (continued)**

**Finding 2019-005:**

*Information on the Federal Programs:* CFDA #93.575/93.596, *Award Number:* EL049 *Compliance Requirement:* Activities Allowed and Allowable Costs.

**Criteria:** In accordance with section 1002.82(2)(n), Florida Statutes (F.S.), coalitions shall ensure that their financial records for provider payments are reconciled to the Statewide Information System on a monthly basis.

**Condition:** During the fiscal year, the Coalition was not able to reconcile its School Readiness (SR) monthly financial records for provider payments to the newly implemented Statement Information System (EFS Mod) on a monthly basis.

**Cause:** The Office of Early Learning (OEL) transitioned from the prior statewide reporting system (EFS Legacy) to the EFS Mod system, effective July 1, 2018. The Legacy system was no longer supported or available and the EFS Mod system is not fully functional.

**Effect:** The Coalition immediately implemented a contingency operation in July 2018 in lieu of the EFS Mod system, by calculating the amounts to be paid to providers monthly, based on estimates. The actual amounts paid were not fully reconciled to the EFS Mod system due to the lack of accuracy and functionality of the EFS Mod system.

**Recommendation:** We recommend the Coalition continue to work with OEL in reconciling provider payments made to the actual payments needed once EFS Mod is fully functional.

**Resolution:** The Coalition utilized the EFS Mod system for all amounts earned by providers during Fiscal 2020, as instructed by OEL. Provider over and under payments manually calculated during Fiscal 2019 were reconciled with the EFS Mod system. The provider under payments were paid to each provider and any over payments are in the process of being collected under payment plans. In addition, during Fiscal 2020, the Coalition obtained a grant agreement addendum to allow for the use of alternative support to reconcile provider payments to EFS Mod.



**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**Section VII – State Award Prior Year Audit Findings**

**Finding 2019-006:**

*Information on the State Project:* CSFA 48.108 Voluntary Pre-Kindergarten Education Program  
*Award Number:* OA049 *Compliance Requirements:* Activities Allowed and Allowable Costs.

**Criteria:** Costs should be supported by supporting documentation.

**Condition:** In our sample of 40 disbursements, we noted the following:

- Two instances where the Organization could not provide supporting documentation for the rate paid to the provider.
- Nine instances where the days paid to the provider for a participant did not agree to the monthly sign in sheets signed by the parent.

**Cause:** Management has not followed its policies and procedures.

**Effect:** The expenses could be improperly reimbursed by a grant program and the grantor could require repayment.

**Recommendation:** Management should follow its policies and procedures for supporting documentation among the grant programs and implement it.

**Resolution:** Resolved. The Coalition replaced the Chief Executive Officer and the Chief Financial Officer with experienced and qualified individuals. The Coalition revised all financial and accounting process and procedures with the new CFO. As a result, the finding has been addressed and corrective action has been taken by the Coalition.

**EARLY LEARNING COALITION OF THE BIG BEND REGION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2020**

**Section VII – State Award Prior Year Audit Findings (continued)**

**Finding 2019-007:**

*Information on the State Project:* CSFA 48.108 Voluntary Pre-Kindergarten Education Program  
*Award Number:* OA049 *Compliance Requirements:* Activities Allowed and Allowable Costs.

**Criteria:** In accordance with section 1002.82(2)(n), Florida Statutes (F.S.), coalitions shall ensure that their financial records for provider payments are reconciled to the Statewide Information System on a monthly basis.

**Condition:** During the fiscal year under audit, the Coalition was not able to reconcile its Voluntary Pre-Kindergarten (VPK) monthly financial records for provider payments to the newly implemented Statement Information System (EFS Mod) on a monthly basis.

**Cause:** OEL transitioned from the prior statewide reporting system (EFS Legacy) to the EFS Mod system, effective July 1, 2018. The Legacy system was no longer supported or available and the EFS Mod system was not fully functional during the first seven months of the fiscal year.

**Effect:** The Coalition immediately implemented a contingency operation in July 2018 in lieu of the EFS Mod system, by calculating the amounts to be paid to providers monthly, based on estimates. The actual amounts paid were not fully reconciled to the EFS Mod system, due to the lack of accuracy and functionality of the EFS Mod system, until the VPK portion of the EFS Mod system gained functionality in January 2019.

**Recommendation:** We recommend the Coalition continue to be proactive with OEL in reconciling program year-end adjustments now that EFS Mod is fully functional and to keep supporting documentation for all provider payments.

**Resolution:** The Coalition utilized the EFS Mod system for all amounts earned by providers during Fiscal 2020, as instructed by OEL. Provider over and under payments manually calculated during Fiscal 2019 were reconciled with the EFS Mod system. The provider under payments were paid to each provider and any over payments are in the process of being collected under payment plans. In addition, during Fiscal 2020, the Coalition obtained a grant agreement addendum to allow for the use of alternative support to reconcile provider payments to EFS Mod.



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American Institute of  
Certified Public  
Accountants

Florida Institute of  
Certified Public  
Accountants

**MANAGEMENT LETTER**

To the Board of Directors of  
Early Learning Coalition of the Big Bend Region, Inc.  
Tallahassee, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Early Learning Coalition of the Big Bend Region, Inc., as of and for the fiscal year ended June 30, 2020, and have issued our report thereon dated September 28, 2021.

**Auditors' Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated September 28, 2021, should be considered in conjunction with this management letter.

**Additional Matters**

Section 10.654(1)(e), Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or State project amounts that is less than material but warrants the attention of those charged with governance. In connection with our audit, we disclosed grant agreement noncompliance findings which are disclosed in Section IV of the Schedule of Findings and Questioned Costs.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
September 28, 2021



**Chief Executive Officer**  
Lizbeth L. Murphy

**Executive Committee**  
Tara Orłowski  
*Acting Chair*

Eddie Gonzalez Loumiet  
*Vice Chair*

Tasha Weinstein  
*Secretary*

Zana Raybon  
*Treasurer*

**Board Members**

- Lance Anderson
- Kelley Dettmer
- Dr. Danny Glover, Jr.
- Miatta Jalaber
- Tomica King-Jackson
- Kristin Olson
- John Selover
- Kim Sims
- Chris Wade
- Daniel Wagnon
- Tasha Weinstein



**Section III – Financial Statement Findings**

**Finding 2020-001: Segregation of Duties and Approval of Disbursements**

**Criteria:** Internal controls are designed to safeguard assets and help prevent or detect losses from employee dishonesty or error. A fundamental concept in a good system of internal control is the segregation of duties.

**Condition:** As a result of our audit procedures, we noted the following:

- In our test of 40 disbursements, we noted 25 items that were not approved by management prior to payment.

**Cause:** Management override of internal controls.

**Effect:** Misstatement or errors or irregularities in the financial statements.

**Recommendation:** We recommend the Coalition implement procedures to ensure that all disbursements are authorized by management prior to payment.

**Corrective Action Plan**

**Responsible Party:** Lauren Wofford, CFO

**Anticipated Completion Date:** June 30, 2022

ELC Management will provide ongoing training to Finance Department staff regarding segregation of duties and the importance of internal controls. Management will ensure that disbursements are reviewed and approved prior to payment issuance.

**Finding 2020-002: Bank Reconciliations**

**Criteria:** Bank reconciliations should reconcile to the general ledger and be reviewed for any significant outstanding items.

**Condition:** Bank reconciliations do not reconcile to the general ledger.

**Cause:** Lack of effective controls surrounding bank reconciling process.

**Effect:** Errors or fraud may occur and not be detected on a timely basis.

**Recommendation:** We recommend management review bank reconciliations on a monthly basis to ensure balances agree to general ledger.

**Corrective Action Plan**

**Responsible Party:** Lauren Wofford, CFO

**Anticipated Completion Date:** June 30, 2022

Management will make sure that bank reconciliations are completed monthly. Reconciliations will be reviewed and approved with supporting documentation for accuracy and timeliness.



**Chief Executive Officer**  
Lizbeth L. Murphy

**Executive Committee**  
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**Section IV – Federal Award and State Projects Findings and Questioned Costs**

**Finding 2020-003: Late Remittance of Earned Interest – Federal Filing**

**Criteria:** The Coalition is required to remit all interest earned on federally funded advances to Florida’s Office of Early Learning (OEL) within 30 days after the fiscal year end per OEL Program Guidance 240.01 *Cash Management* and 2 CFR 200.305(9).

**Condition:** The Coalition failed to remit all earned interest to OEL within the 30-day deadline in accordance with the grant agreement.

**Cause:** The Coalition experienced high management turnover which delayed the calculation of interest earned and remittance to OEL.

**Effect:** The Coalition did not meet the remittance submission deadline requirement as set forth by OEL Program Guidance 240.01 *Cash Management* and 2 CFR 200.305(9).

**Recommendation:** We recommend the Coalition designate an individual to calculate interest earned and closely monitor the submission deadline.

**Corrective Action Plan**

**Responsible Party:** Lauren Wofford, CFO

**Anticipated Completion Date:** December 31, 2021

ELC Management has implemented timely processes to ensure interest remittance is submitted to DEL by the required deadline. Interest repayment will be calculated quarterly, reviewed, approved by management, and returned to DEL.

**Finding 2020-004: Late Remittance of Earned Interest – State Filing**

**Criteria:** The Coalition is required to remit all interest earned on state funded advances to Florida’s Office of Early Learning (OEL) within 30 days after the fiscal year end per OEL Program Guidance 240.01 *Cash Management* and Section 216.181(16)(b), Florida Statutes.

**Condition:** The Coalition failed to remit all earned interest to OEL within the 30 day deadline in accordance with the grant agreement.

**Cause:** The Coalition experienced high management turnover which delayed the calculation of interest earned and remittance to OEL.

**Effect:** The Coalition did not meet the remittance submission deadline requirement as set forth by OEL Program Guidance 240.01 *Cash Management* and Section 216.181(16)(b), Florida Statutes.

**Recommendation:** We recommend the Coalition designate an individual to calculate interest earned and closely monitor the submission deadline.



## Finding 2020-004: Late Remittance of Earned Interest – State Filing (Continued)

### Corrective Action Plan

**Responsible Party:** Lauren Wofford, CFO

**Anticipated Completion Date:** December 31, 2021

ELC Management has implemented timely processes to ensure interest remittance is submitted to DEL by the required deadline. Interest repayment will be calculated quarterly, reviewed, approved by management, and returned to DEL.

#### Chief Executive Officer

Lizbeth L. Murphy

#### Executive Committee

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