



**Early Learning Coalition
of Palm Beach County**
Ready to Learn. Ready for Life.

**Early Learning Coalition of Palm Beach County, Inc
Early Head Start Child Care Partnership
2020/2021 Annual Report**



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Vision and Mission

Our Vision

Every child in Palm Beach County is Ready to Succeed in School and Life.

Our Vision

Building community-wide commitment for comprehensive, high-quality early learning environments that benefit the children and families of Palm Beach County.

Early Head Start CCP Work

Early Learning Coalition of Palm Beach County (ELCPBC) Early Head Start Child Care Partnership (EHS-CCP) program serves a total of 270 children under its two grants: 150 children and their families under Grant 04HP000217, and 120 children and their families under the expansion Grant 04HP000149.

We serve children and their families in the communities of Belle Glade, Pahokee, Riviera Beach, West Palm Beach, Lake Worth, and Delray Beach, Florida. Services are delivered in partnership with a network of early learning centers and family childcare homes. We are a year-round program, providing services 10 hours per day, 240 days per year.

We work in conjunction with ELCPBC's Family Services team to dual-qualify families who meet eligibility requirements for Early Head Start and School Readiness/CSC Scholarships. This tenet of the EHS-CCP program supports continuity of care for children after their time in the EHS-CCP program.

Governance

The ELCPBC's governing body (Board) make up is guided by the Florida Office of Early Learning and its membership meets the requirements of the Head Start Act. Membership representation on the board includes the following individuals or designees: Department of Children and Families Services Circuit Administrator, Superintendent of Schools, Regional Workforce Development Executive Director, Palm Beach County Health Department Director, Children Services Council Chief Executive Officer, head of local licensing agency, Early Head Start Director, President of Palm Beach State College, member appointed by the Palm Beach County Board of Commissioners, a licensed attorney, a Certified Public Accountant (CPA) or individual with similar background, a representative of programs for children with disabilities under the federal IDEA, a representative of faith-based child care, a representative of private for-profit child care, including family child care homes from Palm Beach County, a parent with a child(ren) served by the agency, and a representative from western Palm Beach County. These members have legal and fiscal responsibility for overseeing the EHS-CCP program.

Board of Directors Chair: *Howard S. Burnston*

The Policy Council is comprised mainly of parents of currently enrolled children, joined by community members with an interest or background on early childhood education. The Policy Council meets monthly and is responsible for the direction of the EHS-CCP program, including program design, and long and short-term goals. They also make decisions on program operations, curriculum, and annual budget, and assist in monitoring the program to ensure compliance with the HSPPS. The EHS-CCP Policy Council Chair serves as a parent representative on the ELCPBC Board, thereby ensuring a link between governing body and Policy Council.

Policy Council Chair: *Steven Coulanges*

Our Year in Review

Each year, I have the honor of reflecting on our EHS-CCP program's successes, innovations, and challenges. As I reflect on last year's challenges, I can confidently report that our EHS-CCP program staff adapted to them with overwhelming resilience. Successes presented themselves in many forms: we successfully adjusted to the many changes brought on by the COVID-19 pandemic, as did the providers with which our program partners. While the pandemic forced us to remain home and socially distance, our program quickly and successfully turned the switch from in-person to virtual interaction. We effectively continued to adapt to new means of communications to better reach families and keep the engagement momentum on through weekly/bi-monthly webinars, parent meetings, and monthly policy council meetings. Partnerships within the community grew and strengthened as staff maintained regular contact with families, assessed their needs and connected them with resources in their community.

In addition, even throughout temporary closures, our partner providers succeeded in keeping their families engaged by means of wellness phone calls, virtual meetings, virtual tours, ReadyRosie, and other engagements activities.

Furthermore, through opportunities offered by the Office of Head Start and the CARES Act funding, our program was able to serve families remotely, increase mental health services to families, partners, and staff, purchase and distribute educational materials to families and partners, purchase and supply partners with cleaning, and PPE materials, as well as offer partners mini grants which they utilized to purchase electronic equipment, health and safety supplies for their environment, and supplies for families in need.

Lastly, with the hard work and support of the board of directors, the policy council, and all staff, our program successfully completed both Focus Areas One and Two reviews with no areas of concerns or findings, other than to follow up with the regional office for support regarding the filing of the SF-429A form.

As we prepare to return to full in-person services, our focus continues to be the health and safety of the children and families we serve, and to continue to provide the highest quality early childhood education and support services to families and children in need.

Akia Davis

EHS-CCP Director



Provider Partnerships

The ELCPBC EHS-CCP program partnered with a total of 30 childcare providers during the 2020/2021 program year. Of these 30 partners, 16 are contracted under grant 04HP000217, and 14 are contracted under the expansion grant 04HP000149. Five of the total contracted providers are centers, and 25 are family child care homes, all of which are located in West Palm Beach, Riviera Beach, Lake Worth, and Delray Beach in the eastern side of the county, and Belle Glade and Pahokee in the western side of the county.

Grant 04HP000217 Partner Providers

- Essie Snipe FCCH
- Eula Gray LFCCH
- Latonia Jackson FCCH
- Life Span of Palm Beach County Center
- Lo's Little Learners
- Martha Smith LFCCH
- Mary Morris FCCH
- Mercy's Little Achievers FCCH
- Mustard Seed Learning Tree FCCH
- Neicykelis Tender Lovin' FCCH
- Nu Kidz Generation FCCH
- Play 2 Learn
- Robinson Tiny Tots FCCH
- The Kings Kids Learning Center
- Tiny Hearts Academy LFCCH
- Wee Care Child Development Center

Grant 04HP000149 Partner Providers

- Amanda Family Day Care Center
- Dameka Coleman FCCH
- Eager to Learn Child Care FCCH
- Edna Pertilla FHCC
- Fobbs Daycare FCCH
- Janice Morgan FCCH
- Kingswood Academy Delray Beach
- Laureana Melendez FCCH
- Lawanda Thomas LFCCH
- Planet Genesis LFCCH
- Regina Brown FCCH
- Stepping Stones Learning Center
- Terrica Greenfield LFCCH
- Thompson's Family Child Care FCCH

Community Partnerships

The ELCPBC EHS-CCP program has worked across and outside the agency to engage the families and the community in the program. We work closely with the ELCPBC Child Care Resource and Referral and Family Services departments, as well as community partners to reach families who may benefit from the EHS-CCP program. We have built strong partnerships with BRIDGES, the School District of Palm Beach County, Lutheran Services Florida, our local Palm Beach County Health Department, and qualified health centers along with other public and private groups that support the work of EHS-CCP through cross-referrals, participation in Policy Council or providing services to the grant. Some of the 2020/2021 community partnerships include:

- BRIDGES – Community Partners
- Career Source Palm Beach County
- Children Services Council of PBC
- Community Partners/Triple P Program
- Department of Safe Schools PBC
- Early Steps Easter Seals
- Glades Family Education Program
- Haiti Cholera Research Funding Foundation
- Healthy Mothers Healthy Babies
- Homeless Coalition of Palm Beach County
- Legal Aid Society of Palm Beach County
- Lutheran Services Florida
- Marriage and Family Services
- Palm Beach County Health Department
- Palm Beach County Victims Advocate Prgrm
- Palm Beach County Youth Services
- Palm Tran Connection
- Refugee Task Force
- Sadowski Housing Coalition
- Southeast Florida Behavioral Health Network
- SPARC Guidance
- Teen Parent Program
- The Glades Initiative, Inc.
- The School District of Palm Beach County
- Urban League of Palm Beach County

COVID-19 | Growing Stronger Partnerships



From the onset of the pandemic our EHS-CCP program staff swiftly took measures to continue to support children and families during the COVID-19 pandemic that swept the world. Our priorities centered on meeting the needs of families at home while continuing to educate and engage their children during a critical period of brain development. We also prioritized the wellbeing of our staff and took measures to keep them connected and supported.

To keep families engaged, and to help those experiencing food insecurity during temporary closures, family childcare homes and center providers provided families not only with take-home activities, but also with take-home meals.

In addition, our EHS-CCP program strengthened its partnerships within the community to provide virtual supports to families. Our program collaborated with mental health consultants, nutritionists, dieticians, and early childhood development specialists to make their services available in virtual format to parents in need of supports.

Additionally, funds awarded to our program under the CARES Act were utilized to purchase health and safety supplies, as well as educational materials for partner providers as well as program families.



Supporting Our Families

Our EHS-CCP Program provided pandemic care and recovery packages containing masks, and a first aid & emergency preparedness kit. We also provided:

- Education and parent-child engagement kits
- Monthly parent meetings hosted by Family Advocates
- Weekly resources emails with COVID-19 and other relevant education information
- Regular check-ins from Family Advocates
- Behavioral, disability, and mental health support services
- Virtual home visits

Supporting Virtual Education

- Connected classrooms and families through ReadyRosie, which is an active family engagement system that helps families create meaningful home-learning environments
- Offered families ReadyRosie demonstrations.
- Provided educational supplies and activities to families.
- Offered support through parent meetings
- Offered literacy events via the ELCPCB's Zoom and Facebook Live events



Supporting Our Provider Partners

Our EHS-CCP Program distributed pandemic care and recovery packages containing masks, and a first aid & emergency preparedness kit to each EHS-CCP partner provider. Further support included:

- A mini grant to each partner to purchase emergency and COVID-19 health and safety supplies, as well as tablets
- Safely distributed educational materials
- Technology supplies
- Mental health support services
- COVID-19 and Health & Safety related virtual trainings
- Regular check-ins and updates on health and safety protocols from the leadership team
- Virtual TA support



Safety Precautions

By August, and with guidance from local health authorities, we slowly phased site reopening. Planning was carried out in consultation with local and federal organizations, as well as our HESAC, staff, and Policy Council to ensure safe environments and return for our children and families. We advised partners to follow the below safety precautions:

- Daily temperature checks
- Daily COVID-19 screenings
- Face coverings for staff and children aged 2+
- Increased cleaning and sanitizing procedures
- Temporary modification of classroom layout to adapt to social distancing guidelines
- Parent drop-off and pick-up outside of site
- To immediately contact us, Epidemiology and Health Department in case of exposure

Supporting Our Staff

- We maintained full staffing levels during the pandemic
- Connected bi-weekly through virtual all-staff meetings
- Held staff wellbeing meetings
- Offered virtual mindfulness sessions
- Offered mental health consultations through our contracted mental health consultant



Enrollment

Grant 04HP000217

150 Total funded enrollment

260 Total cumulative enrollment

219 Total families served

23 Children with a disability

10 Homeless children served

3 Children in foster care served



22
two-parent families



197
single-parent families



53
0-1 Yr. Old



77
1 Yr. Old



76
2 Yr. Old



54
3 Yr. Old

Grant 04HP000149

120 Total funded enrollment

218 Total cumulative enrollment

188 Total families served

27 Children with a disability

16 Homeless children served

6 Children in foster care served



15
two-parent families



173
single-parent families



41
0-1 Yr. Old



66
1 Yr. Old



75
2 Yr. Old



36
3 Yr. Old

Characteristics of Children and Families Served

Race / Ethnicity



	04HP000217	04HP000149
Black	87%	79%
White	6%	9%
Multi-Racial	5%	9%
Other	2%	3%
Asian	.4%	-
Islander	-	1%
Hispanic	9%	14%

Primary Language



	04HP000217	04HP000149
English	90%	85%
Spanish	3%	6%
Caribbean Languages	7%	10%
Dual Language Learners	10%	15%

Type of Eligibility by Income



	04HP000217	04HP000149
100% Poverty	73%	77%
Public Assistance	16%	11%
Homeless	4%	7%
Foster Care	.7%	2%
Over Income	5%	2%

Federal Assistance



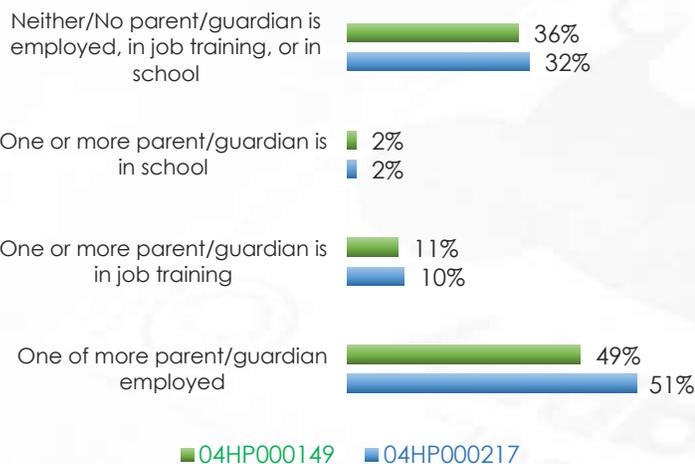
	04HP000217	04HP000149
SNAP	53%	48%
WIC	65%	62%
SSI	13%	8%
TANF	6%	4%

Level of Education



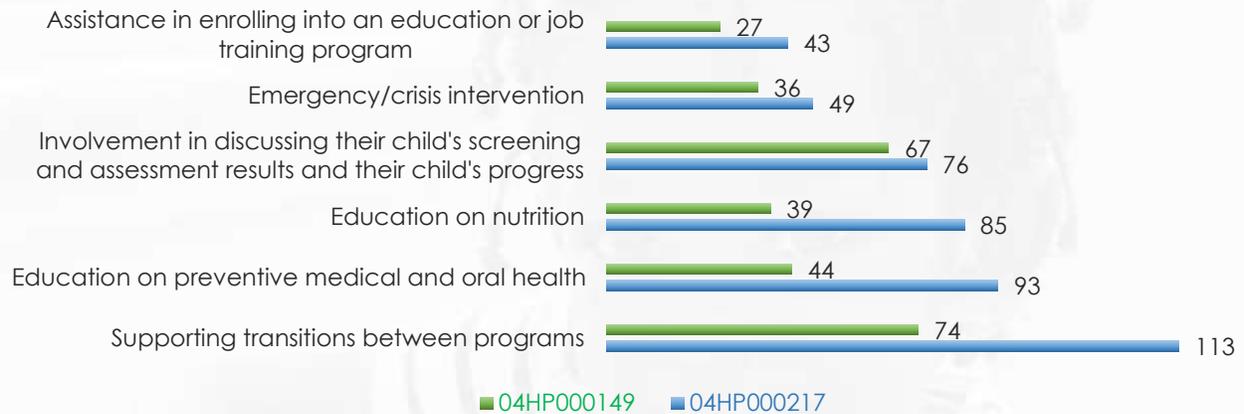
	04HP000217	04HP000149
Advanced/BA	8%	17%
Associates/some college	13%	16%
High school or GED	47%	34%
Less than high school	16%	15%

Employment, Job Training, and School



Family Services

Services Most Received by Number of Families



Parent Committees



Each community has a parent committee that fulfills the requirements in the HSPPS. Each parent committee is comprised

exclusively of the family members of children currently enrolled.

Typically, parent committee meetings are held every other month. However, since the beginning of the pandemic, parent meetings have been held bi-monthly/monthly to allow families to communicate with the program more often as regards to their needs, to continue keeping them engaged, and to update them on provider closures. Family Advocates hosted **thirty four parent committee meetings** during the 2020/2021 program year.

34

Parent committee meetings

Grants 04HP000217 & 04HP000149 combined

Father Engagement

Our EHS-CCP Program believes that father engagement is paramount to family engagement. Family Advocates host quarterly Zoom themed father/male figure engagement events and encourage all father figures in the program to attend. Themes covered include 'the importance of reading with dad', 'dads are superheroes', and 'the importance of father engagement'. During the 2020/2021 school year, our program hosted **four father engagement events**. We incentivise dads to attend by giving away prizes.



Health, Dental Health, and Nutrition Services

Health and Dental Services

All health services are guided by the Health and Education Services Advisory Committee (HESAC), made up of dental providers, maternal health nurse home visitors, our nutritionist consultant, Palm Beach County Health Department staff, and EHS-CCP parent representatives. The HESAC meets six times a year to ensure all health needs of EHS-CCP children are met. Additionally, our program uses ChildPlus to track well-child visits/immunizations on the EPSDT schedule.



Due to the limitations imposed by the pandemic, and per guidance from local health authorities, tooth brushing was halted at the facilities. However, our program continued to be proactive by educating families on proper tooth brushing techniques by means of webinars/flyers. Additionally, partner providers were provided oral health demonstration kits for the classrooms, and families were provided with a list of pediatric dentists in Palm Beach County, tooth brushing kits, and they also received regular dental reminders. Our program also had two dental events planned which had to be rescheduled due to pandemic guidance.

Grant 04HP000217

Grant 04HP000149

100%

With health insurance

100%

With health insurance

100%

With ongoing source of health care

99%

With ongoing source of health care

23%

With continuous dental care

21%

With continuous dental care

Nutrition Services



For children identified as having nutrition needs through screenings or child observation, Nutritious Lifestyles dietitians are alerted, and appropriate nutrition plans developed within 15 days. The individualized health plans are developed in partnership with the family for use in the home and the EHS-CCP site. Additionally, the nutrition consultant holds monthly meetings with our partner providers to support and assist them any nutrition concerns they may have. **Twelve nutrition meetings** were held during the 2020/2021 program year.

Grant 04HP000217

Grant 04HP000149

24

Individualized health plans created

24

Individualized health plans created

Disabilities and Mental Health

Our program served a cumulative of **twenty three children with and IFSP/IEP under grant 04HP000217, and 27 children under grant 04HP000149** during the 2020/2021 program year. Twenty nine were referred for an evaluation to determine eligibility under IDEA during the program year.

Grant 04HP000217

23

Children with disabilities served

Grant 04HP000149

27

Children with disabilities served

Additionally, partner providers typically receive on-site early intervention supports and high-quality mental health services via our contracted mental health services partner for children and families in locations convenient for the family at schools, offices, community agencies or via home visits. Due to the COVID-19 pandemic, these intervention support services were provided in virtual format throughout the 2020/2021 school year. The focus of these supports is on developmentally appropriate approaches, including play therapy and dyadic models where the child and caregiver are in session together. Services are implemented by licensed early childhood therapists and mental health specialists with extensive training and education in interventions that are proven to work with a range of emotional and behavioral issues, including grief and trauma. A total of **23 hours of virtual mental health consultation** were provided by the program's contracted therapist, and **69 classroom teachers, home visitors, and family childcare providers received assistance** from our mental health consultant for the 2020/2021 program year.

23

Hours of mental health consultation provided

Grants ■ 04HP000217 & ■ 04HP000149 combined

69

Teachers and providers received assistance from mental health consultant

Grants ■ 04HP000217 & ■ 04HP000149 combined



In addition, our program held regular virtual staff wellbeing meetings throughout the year. We know that by focusing on staff wellbeing, staff are better able and better equipped to provide the help that families need.



Internal Monitoring and Quality Assurance



The EHS-CCP's Quality Assurance team is responsible for the administration, implementation, and continuous quality assurance of the health, nutrition, early childhood education, family engagement,

ERSEA, mental health and disability services for all EHS-CCP programs. They also conduct ongoing quarterly, and annual health and safety visits to programs to assess compliance to the HSPPS, as well as the school readiness standards. **Sixty one health and safety inspections** were conducted in the 2020/2021 program year.

61

Health and safety inspections

Grants 04HP000217 & 04HP000149 combined

Professional Development

The professional development of center and family childcare home directors, owners and teaching staff is critical for program success. The ELCPCB EHS-CCP program offers a minimum of six full annual training days to meet the needs of EHS-CCP teaching staff as well as center and family childcare home directors.



In the 2020/2021 program year, training was provided virtually to comply with social distancing. All 30 EHS-CCP partner providers between both grants combined received a total of **49 hours of professional development** including trainings in: Conscious Discipline, Infectious Disease Control, COVID-19, How to Navigate Social-Emotionally During a Pandemic, Medication Administration, Brightwheel App, HSPPS, Infant/Toddler Language and Communication, and Child Abuse and Neglect.

49

Hours of professional development provided

Grants 04HP000217 & 04HP000149 combined

Education and Technical Assistance



Ongoing virtual training and technical supports were provided to all EHS-CCP partners to increase capacity and improve level of quality. These supports address areas

such as infant/toddler development, family engagement, health and safety standards, curriculum implementation, interactions, assessment/documentation, and others. **Four hundred and thirty hours of virtual technical assistance** were provided in the 2020/2021 program year to all 30 partners.

430

Hours of technical assistance provided

Grants 04HP000217 & 04HP000149 combined

The growth assessment tool used by our program is the Teaching Strategies GOLD® Growth Report. This tool assesses all areas of development: social-emotional, physical, language, cognitive, literacy, and mathematics. The Growth report, generated from checkpoint data associated with the objectives for development and learning for birth through third grade, enables the reader to compare the growth of children's knowledge, skills, and abilities in each area to the expected growth range of a sample group of their peers. The Growth report can only be generated using data from the Fall to Winter or the Fall to Spring checkpoint periods within the same program year. Data to take into consideration when reading the Growth Summaries below:

Areas of Development: All Areas

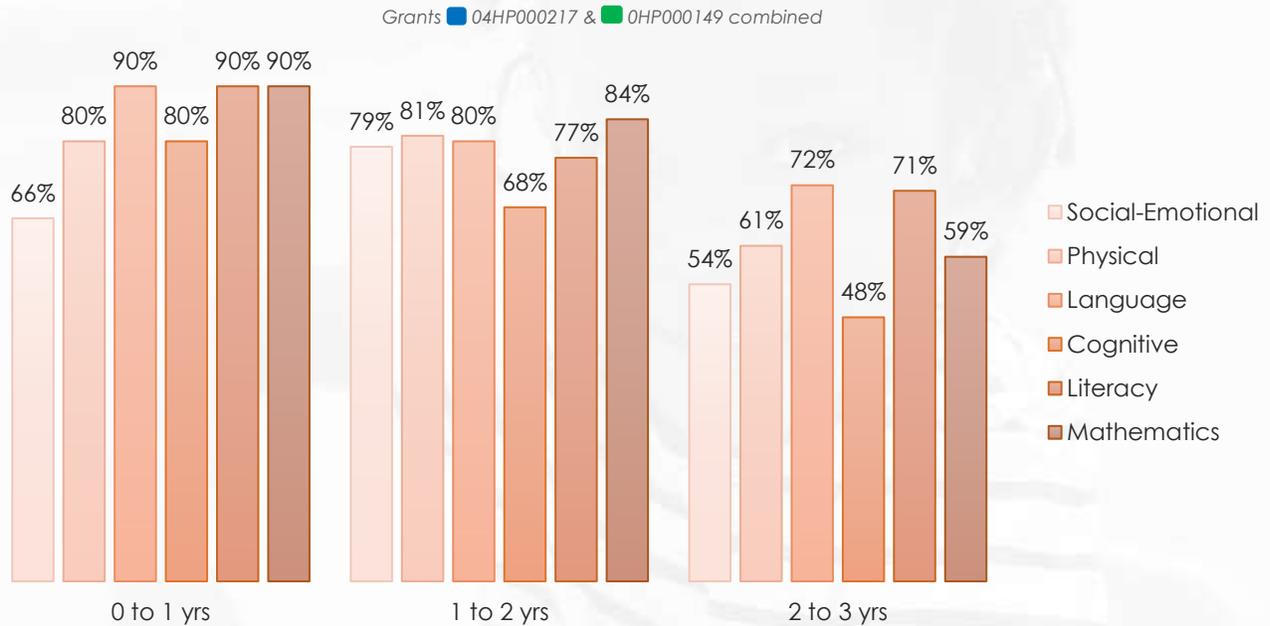
Compare to: Widely Held Expectations

Checkpoint Periods: Fall 2020/2021, Spring 2020/2021 Periods

Checkpoint Types: Unfinalized and Finalized Checkpoint Levels

Children to Compare: Only Children with Ratings in All Checkpoint

Percentage of Children Meeting or Above Growth Range



School Readiness for Infants and Toddlers



EHS-CCP staff members and partner providers strive to provide high quality education and support to children outcomes and school readiness to facilitate transition into all new environments. We are committed to providing comprehensive services that enable children to reach their full potential and successfully transition to other programs once they reach the age of three. In response to the Improving Head Start School Readiness Act of 2007, and with input from the Policy Council and Board, we have established a School Readiness Plan (SRP) that formally establishes goals, objectives, and evaluation methods to ensure that each child receives the support and instruction they need to successfully transition. The SRP includes objectives that are child, parent, staff, and program focused. The plan is based on the central domains of the Head Start Early Learning Outcomes Framework, Florida Early Learning and Developmental Standards, and feedback from the Health and Education Services Advisory Committee members to determine age appropriate skills. The program uses the Creative Curriculum for Infants, Toddlers, and Twos, Frog Street, and Conscious Discipline to guide program practice and school readiness strategies.

Infant Toddler Domains	School Readiness Goals
Approaches to Learning	Infants and Toddlers will engage in exploring the world and classroom environment around them by showing curiosity and problem solving according to their developmental age.
	1. Infants and toddlers will demonstrate attention and engagement.
	2. Infants and toddlers will demonstrate initiative curiosity and problem solving.
	3. Infants and toddlers will demonstrate motivation and persistence.
Social and Emotional Development	Infant and toddlers will develop social and emotional (Independence or self-regulation) skills according to their Developmental age.
	1. Infants and toddlers will develop healthy attachment relationships with caregivers.
	2. Infants and toddlers will develop healthy relationships with peers.
	3. Infants and toddlers will develop self-help and self-regulation skills
Language and Communication	Infant and toddlers will demonstrate understanding of one or more languages according to their developmental
	1. Infants and toddlers will develop listening skills and understand language
	2. Infants and toddlers will expand receptive and expressive communication skills
	Infant and toddlers will demonstrate early literacy skills according to their developmental age.
	1. Infant and toddlers will demonstrate understanding of phonological awareness and the alphabet.
	2. Infants and toddlers will comprehend and respond to books and other texts
Cognition	Infant and toddlers will demonstrate the use of background knowledge to make connections according to their developmental age.
	1. Infant and toddlers will demonstrate the ability to recognize and identify familiar people and objects.
	2. Infants and toddlers will relate to familiar people and objects making connection.
	3. Infants and toddlers will scaffold their understanding based on connections made.
	Infant and toddlers will demonstrate basic math skills according to their developmental age.
	1. Infants and toddlers will use number concepts and operations.
Perceptual, Motor and Physical Development	Infants and Toddlers will demonstrate/develop overall good health and will use motor skills through a variety of experiences according to their growth development.
	1. Infants and toddlers will demonstrate development of gross motor coordination and traveling skills.
	2. Infants and toddler will demonstrate fine motor skills
	3. Infant and toddlers will develop overall good health.

Virtual Education Through ReadyRosie



ReadyRosie is a research-based parenting curriculum that builds on parents' knowledge. ReadyRosie harnesses the power of video and mobile technology to empower families and schools to work together to promote school readiness. In addition, ReadyRosie is aligned to the Head Start Early Learning Outcomes Framework and the Parent, Family, and Community Engagement Framework. ReadyRosie is available online, on computers, tablets, and mobile phones, and it is at no cost to families.

As attendance began to decline and we realized that families were keeping children home for longer than anticipated, we quickly moved to introduce ReadyRosie to bridge education between school and home. This proved a successful tool to keep children engaged and families and teachers connected, through meaningful, dual language, age appropriate activities, including videos with real life scenarios, which demonstrate creative learning opportunities. Videos are shared with families according to their child's specific needs.

Family engagement through ReadyRosie, video watching, and task completion created **884 learning outcome opportunities**, and **2118 family outcome opportunities** throughout the 202/2021 school year.

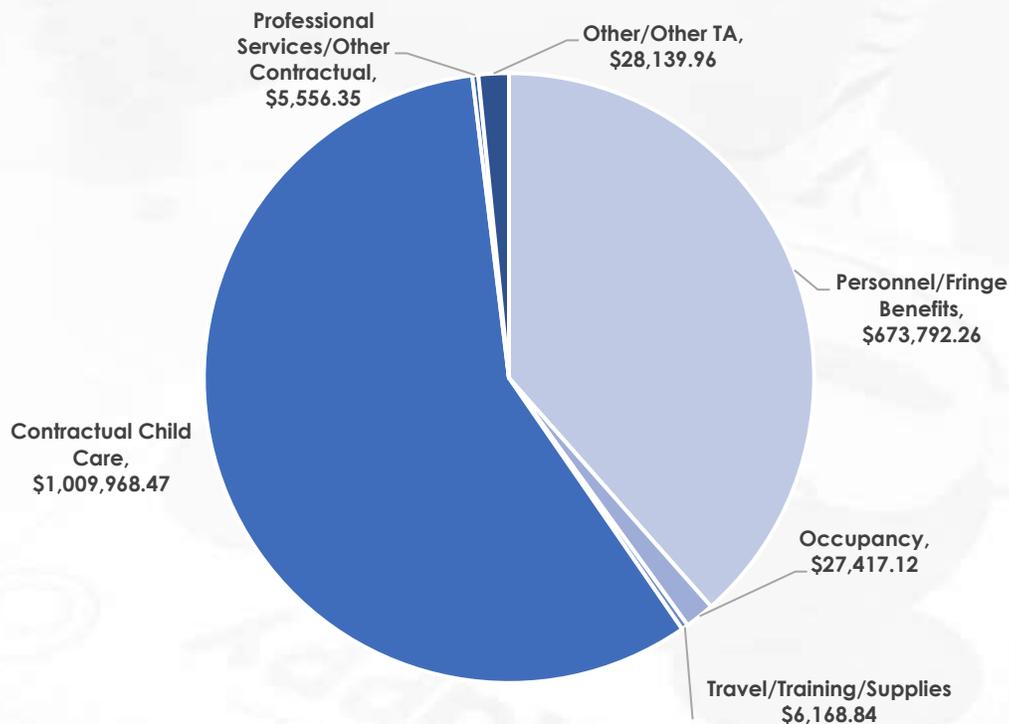


Most Recent Review Results

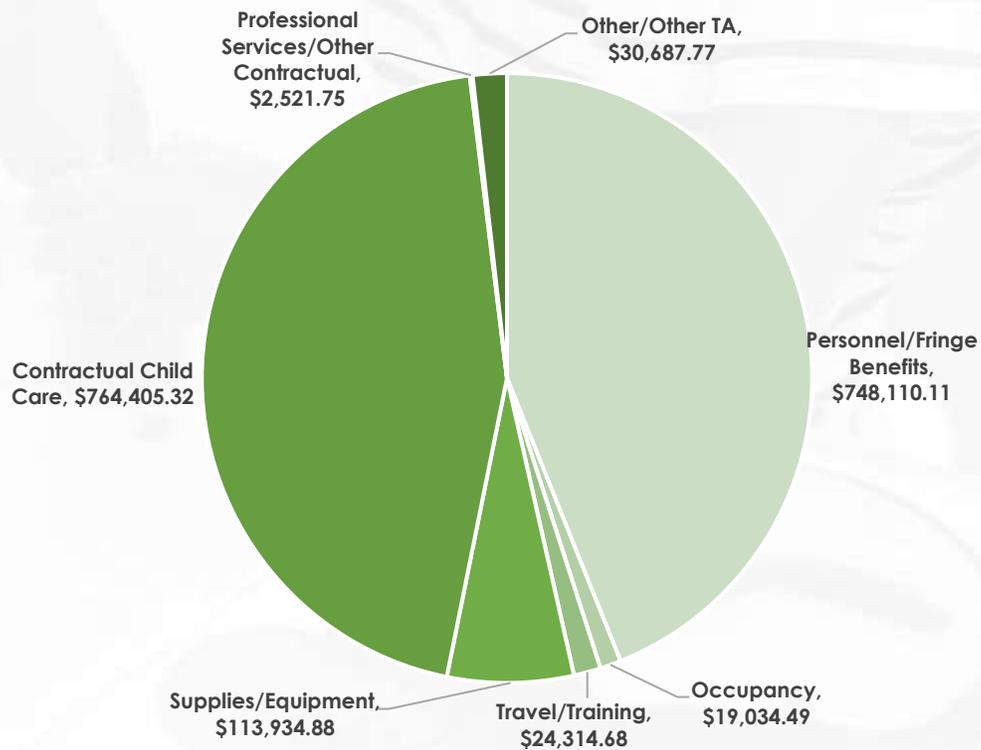
Our program successfully completed a Focus Area 2 monitoring review for both grants in May 2021. Program Management and Quality Improvement, Education and Child Development Services, Health Services, Family and Community Engagement Services, and ERSEA reviews were conducted in May 2021 with no areas of noncompliance.

Financial Report

GRANT 04HP000217	Base Grant Budget (July 2020-June 2021)	Total YTD Expenditures July 1, 2020 through 6/30/2021	Balance Remaining
Personnel/Fringe Benefits	\$ 673,792.26	\$ 673,792.26	\$0
Occupancy	\$ 27,417.12	\$ 27,417.12	\$0
Travel/Training/Supplies	\$ 6,168.84	\$ 6,168.84	\$0
Contractual Child Care	\$ 1,009,968.47	\$ 1,009,968.47	\$0
Professional Services/Other Contractual	\$ 5,556.35	\$ 5,556.35	\$0
Other/Other TA	\$ 28,139.96	\$ 28,139.96	\$0
TOTAL	\$ 1,751,043.00	\$ 1,751,043.00	\$0



GRANT 04HP000149	Base Grant Budget (March 2020-February 2021)	Total YTD Expenditures March 1, 2020 through 2/28/2021	Balance Remaining
Personnel/Fringe Benefits	\$748,110.11	\$748,110.11	\$0
Occupancy	\$ 19,034.49	\$ 19,034.49	\$0
Travel/Training	\$24,314.68	\$24,314.68	\$0
Supplies/Equipment	\$ 113,934.88	\$ 113,934.88	\$0
Contractual Child Care	\$ 764,405.32	\$ 764,405.32	\$0
Professional Services/Other Contractual	\$ 2,521.75	\$ 2,521.75	\$0
Other/Other TA	\$ 30,687.77	\$ 30,687.77	\$0
TOTAL	1,703,009.00	1,703,009.00	\$0



Early Learning Coalition of Palm Beach County, Inc. Audit's Report



Partners

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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Early Learning Coalition of Palm Beach County, Inc.
Boynton Beach, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Early Learning Coalition of Palm Beach County, Inc. (the "Coalition", a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities and changes in net assets, 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 Early Learning Coalition of Palm Beach County, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2021, on our consideration of Early Learning Coalition of Palm Beach County, 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 Palm Beach County, 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 Palm Beach County, Inc.'s internal control over financial reporting and compliance.

Moss, Krusick & Associates, LLC

Winter Park, Florida
January 28, 2021

End of Annual Report



**Early Learning Coalition
of Palm Beach County**
Ready to Learn. Ready for Life.



The Neighborhood Place for Early Head Start



**Children's
Services Council**
PALM BEACH COUNTY