

**THE SEMINOLE
COUNTY COALITION
FOR SCHOOL
READINESS, INC.
d/b/a
EARLY LEARNING
COALITION OF
SEMINOLE**

**Financial Statements and
Supplemental Information**

Year Ended June 30, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
The Seminole County Coalition for School Readiness, Inc.
Longwood, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of The Seminole County Coalition for School Readiness, Inc. (a nonprofit organization), d/b/a Early Learning Coalition of Seminole, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 auditors consider 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 Seminole County Coalition for School Readiness, Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 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 March 27, 2020, on our consideration of The Seminole County Coalition for School Readiness, 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 The Seminole County Coalition for School Readiness, 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 The Seminole County Coalition for School Readiness, Inc.'s internal control over financial reporting and compliance.

Moss, Krusick & Associates, LLC

Winter Park, Florida
March 27, 2020

The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Current assets:	
Cash and equivalents	\$ 629,803
Grants receivable	1,213,349
Prepaid expenses	64,992
Advances to providers	<u>244,304</u>
Total current assets	<u>\$ 2,152,448</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 1,125,039
Other current liabilities	<u>997,095</u>
Total current liabilities	2,122,134
Without donor restrictions	<u>30,314</u>
Total liabilities and net assets	<u>\$ 2,152,448</u>

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

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended June 30, 2019

REVENUES AND SUPPORT

Government grants:	
Voluntary Pre-Kindergarten	\$ 10,315,584
School Readiness	9,809,452
Matching revenue	336,095
Other income	52,880
	<hr/>
Total revenues and support	20,514,011

EXPENSES

Program services:	
Voluntary Pre-Kindergarten	10,122,751
School Readiness	9,394,878
Other	401,961
	<hr/>
Total program services	19,919,590
Support services:	
Management and general	581,061
	<hr/>
Total expenses	20,500,651
	<hr/>
Change in net assets	13,360
NET ASSETS AT BEGINNING OF YEAR	<hr/> 16,954
NET ASSETS AT END OF YEAR	<hr/> <hr/> \$ 30,314

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

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2019

	Program Services				Management and general	Total
	Voluntary Pre- Kindergarten	School Readiness	Other	Total		
Direct provider support	\$ 9,910,130	\$ 8,168,899	\$ 21,062	\$ 18,100,091	\$ -	\$ 18,100,091
Salaries and benefits	171,727	821,820	37,430	1,030,977	452,230	1,483,207
Professional fees	16,028	147,185	66,542	229,755	52,093	281,848
Matching provider support	-	-	262,307	262,307	-	262,307
Rent expense	14,942	67,649	-	82,591	22,974	105,565
Mini grants	2,262	94,774	7,259	104,295	296	104,591
Office expense	6,187	43,708	6,213	56,108	37,344	93,452
Travel and conferences	721	35,081	419	36,221	5,901	42,122
Equipment	-	11,639	-	11,639	-	11,639
Insurance	737	2,888	50	3,675	4,786	8,461
Membership and subscriptions	-	180	679	859	5,144	6,003
Postage and printing	17	1,055	-	1,072	293	1,365
Total expenses	\$ 10,122,751	\$ 9,394,878	\$ 401,961	\$ 19,919,590	\$ 581,061	\$ 20,500,651

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

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

STATEMENT OF CASH FLOWS

Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 13,360
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Decrease (increase) in assets:	
Grants receivable	163,792
Prepaid expenses	(34,329)
Increase (decrease) in liabilities:	
Accounts payable	(513,986)
Other current liabilities	<u>896,690</u>
Net cash provided by operating activities	525,527

CASH AND EQUIVALENTS AT BEGINNING OF YEAR

104,276

CASH AND EQUIVALENTS AT END OF YEAR

\$ 629,803

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

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Organization and nature of operations

The Seminole County Coalition for School Readiness, Inc. (the “Coalition”), d/b/a Early Learning Coalition of Seminole, is a Florida not-for-profit corporation. The Coalition is authorized to implement the provisions of the “School Readiness Act” in Seminole County, Florida. The Coalition’s mission is to promote high quality school readiness services and after school care through community-responsive policy guidance and program outcome oversight. Led by a board of community leaders, the Coalition’s priority is to ensure that all eligible children, birth through five years of age, in Seminole County are afforded the opportunity for developmentally appropriate learning experiences leading to enhanced academic success, as funding permits, and to support the economic self-sufficiency of low income families in need of before and after school care.

2. Basis of accounting and financial statement presentation

The accompanying financial statements and accompanying schedule have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America and include all funds and activities over which the Board of Directors of the Coalition has oversight and financial responsibility. The Coalition reports information regarding its financial position and activities according to two classes of net assets as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are available for use at the discretion of the Board and/or management for general operating purposes. From time to time the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management’s discretion.

Net Assets With Donor Restrictions

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed restrictions, time and/or purpose restrictions.

The Coalition reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

**NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

2. Basis of accounting and financial statement presentation (continued)

Net Assets With Donor Restrictions (continued)

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Coalition to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

3. Use of estimates in the financial statements

The preparation of the accompanying 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. Actual results could differ from those estimates.

4. Income taxes

The Coalition is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code and has been granted treatment as a publicly supported organization and not as a private foundation by the Internal Revenue Service.

Management has analyzed the Coalition's various federal and state filing positions and believes that its income tax filing positions and deductions are well documented and supported, and that no accruals for tax liabilities are necessary. Therefore, no reserves for uncertain income tax positions have been recorded. The Coalition remains subject to examination by the Internal Revenue Service for the years ended June 30, 2017 through June 30, 2019.

5. Cash and equivalents

The Coalition considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. The Coalition maintains its cash deposits accounts in banks which participate in the Federal Deposit Insurance Corporation (FDIC) Program. Balances are insured up to \$250,000. At June 30, 2019, the Coalition had \$444,829 in excess of federally insured limits. The Coalition has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk on cash and equivalents.

6. Donated services, materials and facilities

Donated services, materials and facilities that are measurable are recorded as support at their fair market values at the date of receipt by the Coalition. As of June 30, 2019, the Coalition did not receive any donated services, materials and facilities.

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

**NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

7. Grants receivable

Grants receivable at June 30, 2019, consisted of amounts due from state and local agencies and were recorded when services were provided. The Coalition's receivables as of June 30, 2019, are due in less than one year and are considered fully collectible.

8. Revenue recognition

The Coalition receives funding through grants and contract revenue from federal, state, county and city agencies. Revenues are earned as allowable grant costs are incurred.

9. Deferred revenue

Deferred revenue represents grant revenues collected but not yet earned as of June 30, 2019. Revenues from grant proceeds are not recognized until expended.

10. Functional allocation of expenses

The costs of providing the various programs and supporting services activities have been summarized on a functional basis in the statement of functional expenses. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited. See Note G for additional information.

11. Recent accounting pronouncements

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update (ASU) No. 2016-02, *Leases*, that requires lessees to put most leases on their balance sheets and recognize expenses on their income statements in a manner similar to today's capital lease accounting. The guidance also eliminates today's real estate specific provisions for all entities. For lessors, the guidance modifies the classification criteria for accounting for sales-type and direct financing leases. The new guidance is effective for fiscal years beginning after December 15, 2020. Early adoption is permitted. The Coalition is evaluating the potential effects ASU 2016-02 will have on its financial statements.

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers*, which amends the existing accounting standards for revenue recognition. ASU 2014-09 is based on principles that govern the recognition of revenue at an amount an entity expects to be entitled when contract performance obligations are met. The standard is effective for fiscal years beginning after December 15, 2018. The Coalition is currently evaluating the impact of adopting the new revenue standard on its financial statements.

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

**NOTE A – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

11. Recent accounting pronouncements (continued)

In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled “net assets without donor restrictions” and “net assets with donor restrictions”, (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expirations of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct internal investment expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The new guidance was effective beginning in 2018 and the Coalition changed its presentation of net assets classes and expanded the footnote disclosures in these financial statements as required by ASU 2016-14.

12. Subsequent events

Management has evaluated the effect subsequent events would have on the financial statements and has concluded that there are no subsequent events that would require disclosure through the date these financial statements were available to be issued on March 27, 2020.

NOTE B – CONCENTRATIONS

1. Economic dependency

The Coalition received substantially all of its revenue from federal and state contracts during the year ended June 30, 2019. The continuance of state and federal funding is subject to annual legislative budgetary review.

2. Concentration of credit risk

The activities of the Coalition are conducted in Seminole County, Florida and are supported by funding provided by government agencies. Expenditures incurred by the Coalition associated with the execution of various grants are subject to audit and possible disallowance by the grantor agency. The Coalition would be held responsible for recovery (reimbursement to the grantor agency) of disallowed amounts. Management believes that if audited, any adjustment for disallowed expenses would be immaterial in amount.

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE C – RELATED PARTY TRANSACTIONS

As mandated by Chapter 1002, Part VI School Readiness and 1002.83 Early Learning Coalitions, certain members of the Coalition’s Board are affiliated with the School Board of Seminole County (an early care and learning provider) and Seminole State College of Florida, with whom the Coalition performs services, considering them a related party. During the year ended June 30, 2019, the Coalition made payments to and had an outstanding payable with the related parties as follows:

Payments made:	
Seminole State College of Florida	\$ 25,745
School Board of Seminole County	<u>4,397</u>
Total payments:	<u>\$ 30,142</u>
Payables at year end:	
School Board of Seminole County	<u>\$ 9,922</u>

Effective July 1, 2010, the Florida Legislature mandated that all board members of Early Learning Coalitions shall be considered eligible to vote on all matters, subject to the restrictions for related party transactions imposed on all board members by the By-Laws of the Coalition for related party transactions.

NOTE D – LEASES AND COMMITMENTS

The Coalition has one non-cancelable operating lease agreement for the rental of office space, which expires on December 31, 2022. The future minimum lease payments are as follows:

2020	\$ 80,298
2021	81,810
2022	<u>83,360</u>
Total	<u>\$ 245,468</u>

Lease expense for the year ended June 30, 2019, totaled \$105,565 which is included in rent expense on the Statement of Functional Expenses.

NOTE E – QUALIFIED RETIREMENT PLAN

The Coalition established a qualified retirement plan effective January 2006, for all qualifying employees. All regular full time employees that have worked a minimum of 1,000 regular paid hours are eligible to participate in the plan. The Coalition will contribute 3% of the employee’s salary plus an additional 3% of the employee’s salary in matching funds pro-rated for any salary adjustments occurring between deposits in the plan. The Coalition provided \$68,698 for matching contributions and retirement benefits to the plan for the year ended June 30, 2019. Employees are immediately vested in their contributions and the matching contributions.

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE F – CALCULATION OF MAXIMUM ADMINISTRATIVE EXPENSES

The following compares administrative expenses incurred to expenses subject to the maximum 5% and 4% administrative expenses for the School Readiness program and Voluntary Pre-Kindergarten program, respectively, allowed by the Florida Office of Early Learning (“OEL”):

	<u>School Readiness</u>	<u>Voluntary Pre-Kindergarten</u>	<u>Total</u>
Total administrative expenses subject to 5% and 4% maximum	\$ 388,227	\$ 384,604	\$ 772,831
Maximum 5% and 4% administrative expenses allowable per FOEL	<u>463,625</u>	<u>389,089</u>	<u>852,714</u>
Administrative expenses under maximum	<u>\$ (75,398)</u>	<u>\$ (4,485)</u>	<u>\$ (79,883)</u>

NOTE G – FUNTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include rent expense, which is allocated on a square footage basis, as well as salaries and benefits, professional fees, insurance, travel and conferences, office expense, equipment, and postage and printing, which are allocated on the basis of estimates of time and effort.

NOTE H – SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

The schedule of expenditures of federal awards and state financial assistance follows the modified accrual basis of accounting, which is a different basis of accounting as that used in the preparation of the financial statements. Accounting principles generally accepted in the United States of America require recognition of the expenditures in the period incurred and recognition of the corresponding reimbursement once the amount is earned and collection is certain. Reconciliations of the schedule of expenditures of federal awards and state financial assistance to federal and state expenditures included in the statement of activities and changes in net assets is as follows:

Federal expenditures – schedule of federal awards and state financial assistance	\$ 10,383,107
Advance payable to OEL	(600,000)
Expenditures / reimbursements from the University of Florida recognized with federal expenditures	<u>26,345</u>
Total federal expenditures	<u>9,809,452</u>
State expenditures – schedule of federal awards and state financial assistance	<u>10,315,584</u>
Federal and state expenditures – statement of activities and changes in net assets	<u>\$ 20,125,036</u>

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE I – LIQUIDITY AND AVAILABILITY OF RESOURCES

The Coalition’s financial assets available within one year of the statement of financial position date for general expenditures are as follows:

Cash	\$ 629,803
Grants receivable	1,213,349
Advances to providers	<u>244,304</u>
Total financial assets available within one year	<u>2,087,456</u>
Less:	
Accounts payable	(1,125,039)
Accrued liabilities	<u>(997,095)</u>
Total amounts unavailable for general expenditures within one year	<u>(2,122,134)</u>
Total financial assets available to management for general expenditure within one year	<u>\$ (34,678)</u>

As part of the Coalition’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations as they come due. The Coalition receives approximately 98% of funding from federal and state grants passed through OEL which are on a reimbursable basis. Throughout the year, the Coalition receives advances and reimbursements each month to cover incurred expenses.

SUPPLEMENTAL INFORMATION



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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Renee C. Varga

To the Board of Directors of
The Seminole County Coalition for School Readiness, Inc.
Longwood, 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 The Seminole County Coalition for School Readiness, Inc. (a nonprofit organization), d/b/a Early Learning Coalition of Seminole, which comprise the statement of financial position as of June 30, 2019, and the related statement of activities and changes in net assets, 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 March 27, 2020.

Internal Control over Financial Reporting

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

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

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

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Compliance and Other Matters

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

Purpose of this Report

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

Moss, Krusick & Associates, LLC

Winter Park, Florida
March 27, 2020



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 CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

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To the Board of Directors of
The Seminole County Coalition for School Readiness, Inc.
Longwood, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited The Seminole County Coalition for School Readiness, Inc.'s (the Coalition), d/b/a Early Learning Coalition of Seminole 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 Coalition's major federal programs and state projects for the year ended June 30, 2019. The Coalition'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 the Coalition'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 State of Florida 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 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Coalition's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program and State Project

In our opinion, the Coalition 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, 2019.

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 2019-001 and 2019-002. 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 the Coalition is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Coalition's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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* and special audit guidance provided by the Office of Early Learning. Accordingly, this report is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
March 27, 2020

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

June 30, 2019

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? | No |
| 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? | Yes |

Identifications of major programs:

<u>Name of Federal Programs</u>	<u>CFDA Number</u>
Temporary Assistance for Needy Families	93.558
Child Care and Development Fund Cluster	93.575, 93.596

The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

June 30, 2019

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 Projects</u>	<u>CSFA Number</u>
Voluntary Pre-Kindergarten Education Program	48.108

Section II – Financial Statement Findings

No current year findings (no corrective action plan or management letter required.)

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

June 30, 2019

Section III – Federal Award and State Projects Findings and Questioned Costs

Findings and Questioned Costs – Major Federal Programs

2019-001 – Statewide Reporting System Failure

Federal Programs: CFDA 93.575/93.596, 93.558 and 93.667

Criteria: In accordance with the grant contract, the Coalition shall ensure that its financial records for provider payments are reconciled to the Statewide Information System on a monthly basis.

Condition: During our audit, we found that the Coalition was not able to reconcile its School Readiness monthly financial records for provider payments to the Statewide Information System (EFS Mod) on a monthly basis.

Cause: The 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 and the EFS Mod system was not fully functional.

Effect: The Coalition implemented a contingency operation in lieu of the EFS Mod system, by estimating the amounts to be paid to the providers monthly, based on prior payments and in some cases using provider sign-in/sign-out sheets to calculate the estimated payment, because attendance, bill codes and parent reimbursement amounts were not available from the EFS Mod system. The actual amounts paid were not reconciled to the EFS Mod system until after the end of the fiscal year, due to the lack of functionality and accuracy of the EFS Mod system during the fiscal year.

Recommendation: The Coalition continues its internal accounting process to calculate the amounts earned by each provider and reconcile with the EFS Mod system identifying and correcting differences on a monthly basis.

Management's Response: See Management's Corrective Action Plan on page 24.

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

June 30, 2019

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

Findings and Questioned Costs – Major State Projects

2019-002 – Statewide Reporting System Failure

State Projects: CSFA: 48.108

Criteria: In accordance with the grant contract, the Coalition shall ensure that its financial records for provider payments are reconciled to the Statewide Information System on a monthly basis.

Condition: During our audit, we found that the Coalition was not able to reconcile its monthly financial records for Voluntary Pre-Kindergarten provider payments to the Statewide Information System (EFS Mod) on a monthly basis.

Cause: The 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 and the EFS Mod system was not fully functional.

Effect: The Coalition implemented a contingency operation in lieu of the EFS Mod system, by estimating the amounts to be paid to the providers monthly, based on ad hoc reports received from OEL, as attendance and bill codes were not available from the EFS Mod system. The actual amounts paid were not reconciled to the EFS Mod system until the end of the fiscal year, due to the lack of functionality and accuracy of the EFS Mod system.

Recommendation: The Coalition continues its internal accounting process to calculate the amounts earned by each provider and reconcile with the EFS Mod system identifying and correcting differences on a monthly basis.

Management's Response: See Management's Corrective Action Plan on page 24.

Section IV – Status of Prior Year Audit Findings

There were no prior year audit findings.

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

June 30, 2019

Section V – Enhanced Fields System Modernization (EFS Mod) monthly reconciliation

1. EFS Mod reconciled monthly	No,	See below
2. Processes in place to identify and correct errors during monthly reconciliations to EFS Mod	No,	See below
3. Coalition's financial records reconcile and agree to EFS Mod records as of program year ended June 30, 2019	No,	See below
4. Audit work papers documenting verification of reconciliations available to OEL staff	No,	See below

The Office of Early Learning (“OEL”) has experienced difficulties in the implementation and functionality of its client and data management system, specifically data migration and the Voluntary Pre-Kindergarten (VPK) and School Readiness attendance modules. The absence of EFS Mod system functionality for all twelve months of 2018-19 prevented the Coalition from complying with monthly reconciliation requirements as instructed in OEL’s grant agreement. The impact on the Coalition is limited to the overpayment and/or underpayments of child care providers (“providers”) and EFS Mod-related issues did not impact the scope of the 2018-19 OEL’s on-site financial monitoring processes or the related fiscal operations for the Coalition.

OEL communicated these issues to the Coalition for the 2018-19 fiscal year audit. OEL is continuing to work on ways to assist in fully reconciling provider payments, with an emphasis on provider underpayments during the 2018-19 fiscal year, and the development of procedures and tools to assist the Coalition with repayment plans for provider overpayments. In addition, OEL received approval from the School Readiness program granting agency, the U.S. Department of Health and Human Services, for a waiver of provider overpayments under a proposed small dollar threshold. OEL will continue to provide on-going support and assistance to the Coalition and work to minimize any disruptions to the 2019-20 program services or operations.

The Coalition applied significant additional resources to develop an internal accounting process to calculate the amount of funds earned by each provider for the School Readiness funds for the fiscal year ended June 30, 2019. We performed the following additional audit procedures on the provider payments:

1. Analyzed the process implemented by the Coalition to gain an understanding of calculations.
2. Statistically sampled the key input components (attendance and rates paid), and verified the items to source documents supporting the amounts, without any exceptions.
3. Tested the mathematical accuracy of the calculations on a sample basis, noting no exceptions.
4. Performed extensive analytical review on the entire population of provider payments. Any initial unusual variances were adequately resolved.

The amount earned by each provider is being compared to the actual amount paid during the year ended June 30, 2019. Any underpayment will be paid after full reconciliation, and any overpayments will be addressed with each individual provider after full reconciliation and repayment plans are established, in accordance with OEL guidelines. The Coalition could not reconcile on a monthly basis during the year ended June 30, 2019 due to the facts noted above and is continuing to work with OEL on improving the EFS Mod system for School Readiness. The School Readiness reconciliations have been completed for all 92 providers. 48 providers are underpaid cumulatively by approximately \$962,000 and 43 providers are overpaid cumulatively by approximately \$635,000. An amount of approximately \$183,000 remains to be reconciled for Voluntary Pre-Kindergarten providers. See Findings and Questioned Costs in Section III above.

**The Seminole County Coalition for School Readiness, Inc.
d/b/a Early Learning Coalition of Seminole**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2019

<u>Grantor/Program Title</u>	<u>CFDA CSFA</u>	<u>Award Number</u>	<u>Expenditures</u>
Federal Awards:			
U.S. Department of Health and Human Services			
<i>Passed through Florida's Office of Early Learning</i>			
<i>CCDF Cluster</i>			
Child Care and Development Block Grant	93.575	EL469	\$ 5,205,887
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	EL469	<u>2,438,569</u>
Total Child Care Development Fund Cluster			7,644,456
Temporary Assistance for Needy Families	93.558	EL469	2,621,046
Performance Funding Project	93.575	EL469	105,764
Social Services Block Grant	93.667	EL469	<u>11,841</u>
Total Expenditures of Federal Awards			<u>\$ 10,383,107</u>
State Financial Assistance:			
State of Florida Department of Education			
<i>Passed through Florida's Office of Early Learning</i>			
Voluntary Pre-Kindergarten Education Program	48.108	EL469/OA469	<u>\$ 10,315,584</u>
Total Expenditures of State Financial Assistance			<u>\$ 10,315,584</u>
Total Expenditures of Federal Awards and State Financial Assistance			<u>\$ 20,698,691</u>

Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), State of Florida Chapter 10.650, *Rules of the Auditor General*, and the Department of Financial Services' *State Projects Compliance Supplement*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Indirect Cost Rates

The Coalition has elected to not use the 10% de minimis indirect cost rate for its federal programs and state projects for the year ended June 30, 2019. The indirect cost rates used on the Coalition's federal programs and state projects are determined by the relevant federal or state agency.

See Independent Auditors' Report.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Finding Number: 2019-001

Responsible Official's Response and Corrective Action Plan

Responsibility for these findings lies entirely with the State of Florida's Office of Early Learning (OEL), not the Coalition. In July 2018, OEL deployed a flawed new version of the Single Statewide Information System (EFS Mod) that lacked critical functionality needed to comply with OEL and the State of Florida's own requirements for monthly provider payment processing. The Coalition was prevented from carrying out the necessary reconciliations because this functionality was not available in the OEL system for all twelve months of the fiscal year. OEL's statement of responsibility is included below.

Development/Deployment of EFS Mod. In July 2018, OEL launched SR eligibility and enrollment features and migrated the data from the 35 EFS Legacy databases into EFS Mod. Unfortunately, the data migration resulted in SR data mismatches. OEL decided the best course of action was to work with coalitions to correct the data errors over the next few months. However, these efforts still continue.

Payments to Providers. The absence of EFS Mod system functionality for all twelve months of FY2018-19 prevented the Early Learning Coalitions (ELCs) and Redlands Christian Migrant Association (RCMA) from complying with monthly reconciliation requirements as instructed in OEL's grant agreements. Given the issues related to the data migration, OEL instructed coalitions and RCMA in July 2018 to pay providers based on estimated attendance. These instructions included a plan to "true-up" (i.e., reconcile) any FY2018-19 estimates used with the actual attendance data once records migrated to EFS Mod were corrected and the system's attendance functionality feature was operational. However, system functionality challenges remain and corrections are ongoing for the data and records in EFS Mod.

Conclusion. All ELCs and RCMA were impacted by the issues described here for EFS Mod in FY2018-19. These system-wide issues are to be considered state agency-level errors and as a result, OEL understands and asserts -

- *The amounts presented are based on best available data from OEL records and/or self-reported estimates from the entity as of 1/31/2020.*
- *The variances noted are a consequence of the ongoing (but incomplete) efforts of OEL to obtain data accuracy and system functionality for EFS Mod for FY2018-19.*
- *Future efforts to address EFS Mod data corrections and system upgrades may identify and/or result in additional variance for this entity.*



Anticipated Completion Date: On-going

Responsible Contact Person: Mohammad O. Khan, Director of Finance

Finding Number: 2019-002

Planned Corrective Action: See Finding 2019-001 listed above. The planned corrective action for this finding is the same.

Anticipated Completion Date: Same as Finding 2019-001.

Responsible Contact Person: Mohammad O. Khan, Director of Finance

Signature: 

Title: DIRECTOR OF FINANCE

Date: March 27, 2020





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American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

MANAGEMENT LETTER

To the Board of Directors of
The Seminole County Coalition for School Readiness, Inc.
Longwood, Florida

Report on the Financial Statements

We have audited the financial statements of The Seminole County Coalition for School Readiness, Inc., d/b/a Early Learning Coalition of Seminole, as of and for the fiscal year ended June 30, 2019, and have issued our report thereon dated March 27, 2020.

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 in *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 March 27, 2020, 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 III 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
March 27, 2020