

**SUPPLEMENTAL INFORMATION**

**Early Learning Coalition of Duval, Inc.**

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

**Year Ended June 30, 2025**

Grantor/Program Title	Federal Assistance Listing Number	State CFSA Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal / State Expenditures
<b>Federal Awards:</b>					
<b>U.S. Department of Health and Human Services</b>					
<i>Passed through State of Florida's Division of Early Learning</i>					
Child Care and Development Block Grant	93.575		EL165	\$ -	\$ 34,374,133
Child Care and Development Block Grant	93.575		EL166	-	5,860,788
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		EL165	-	13,364,631
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		EL166	-	299,936
Total Child Care and Development Fund Cluster				-	53,899,488
Temporary Assistance for Needy Families	93.558		EL165	-	15,702,617
Temporary Assistance for Needy Families	93.558		EL166	-	56,882
Social Services Block Grant	93.667		EL165	-	36,831
<i>Passed through Florida Department of Children and Families</i>					
Refugee Cash and Medical Assistance Program and Refugee Social Services Program	93.566		LSSELC001	-	37,217
Total U.S. Department of Health and Human Services				-	69,733,035
Total Expenditures of Federal Awards				\$ -	\$ 69,733,035
<b>State Financial Assistance:</b>					
<b>State of Florida Department of Education</b>					
<i>Passed through State of Florida's Division of Early Learning</i>					
Voluntary Pre-Kindergarten Education Program		48.108	EL165	\$ -	\$ 24,647,183
State General Revenue Unrestricted - School Readiness Plus		N/A	2024-25 SGU	-	8,552
State General Revenue Unrestricted - School Readiness Plus		N/A	2025-26 SGU	-	5,056
<i>Passed through Children's Forum, Inc.</i>					
Help Me Grow Florida Network		48.111	20-528-HMGFA-13	-	230,001
Total State of Florida Department of Education				-	24,890,792
Total Expenditures of State Financial Assistance				\$ -	\$ 24,890,792
Total Expenditures of Federal Awards and State Financial Assistance				\$ -	\$ 94,623,827

See independent auditor's report

**Early Learning Coalition of Duval, Inc.**

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

**June 30, 2025**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal and state award activity of Early Learning Coalition of Duval, Inc. (the Coalition) under programs of the federal government and the state of Florida for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and State of Florida Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of the Coalition, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Coalition.

**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 and State of Florida Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 – INDIRECT COST RATE**

The Coalition has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

**NOTE 4 – PASS-THROUGH AWARDS**

The Coalition receives certain federal awards and state financial assistance from pass-through awards of the state, local government, and other entities. The total amount of such pass-through awards is included in the Schedule.

**NOTE 5 – TRANSFERS TO SUBRECIPIENTS**

The Coalition did not transfer any federal awards or state financial assistance to subrecipients.



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

To the Board of Directors of  
Early Learning Coalition of Duval, Inc.  
Jacksonville, 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 Duval, Inc. (the “Coalition”) (a nonprofit organization), which is comprise the statement of financial position as of June 30, 2025, 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 March 4, 2026.

**Report on 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. 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 or significant deficiencies may exist that were not identified.

**Report on 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 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*.

**Partners**

- W. Ed Moss, Jr.
- Joe M. Krusick
- Ric Perez
- Cori G. Novinich
- Renee C. Varga
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**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 4, 2026



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

To the Board of Directors of  
Early Learning Coalition of Duval, Inc.  
Jacksonville, Florida

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

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

We have audited Early Learning Coalition of Duval, Inc.’s (the Coalition) compliance with the types of compliance requirements identified as subject to audit 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 Division of Early Learning that could have a direct and material effect on each of Coalition’s major federal programs and state projects for the year ended June 30, 2025. The Coalition’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

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, 2025.

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

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 (Chapter 10.650)*. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650 are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Coalition and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Coalition’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Coalition’s federal programs and state projects.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Coalition's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Coalition's compliance with the requirements of the federal programs or state projects as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Coalition's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Coalition's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650 but not for the purpose of expressing an opinion on the effectiveness of the Coalition's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed

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. Accordingly, this report is not suitable for any other purpose.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
March 4, 2026

Early Learning Coalition of Duval, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2025

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statement**

- |   |                    |
|---|--------------------|
| 1. Type of auditor’s report issued:   | Unmodified Opinion |
| 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 Programs and State Financial Assistance Projects**

- |   |                    |
|---|--------------------|
| 1. Internal control over major Federal Award Programs and State Financial Assistance Projects:  |                    |
| Material weakness(es) identified?   | No                 |
| Significant deficiencies identified that are not considered to be material weaknesses?  | None Reported      |
| 2. Type of auditor’s report issued on compliance for major Federal Award Programs and State Financial Assistance Projects:              | Unmodified Opinion |
| 3. Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?                                   | No                 |
| 4. Any audit findings disclosed that are required to be Reported in accordance with Chapter 10.650, <i>Rules of the Audit General</i> ? | No                 |

**Identification of Major Programs**

**Major Federal Award Programs and Clusters**

**ALN**

- |  |                          |
|--|--------------------------|
| 1. U.S. Department of Health and Human Services<br>Pass-through from Florida’s Division of Early Learning<br>Temporary Assistance or Needy Families (TANF)<br>Child Care Development Fund (CCDF) Cluster | 93.558<br>93.575, 93.596 |
| 2. Dollar threshold used to distinguish between Type A and Type B programs:  | \$ 2,091,991             |
| 3. Auditee qualified as low-risk auditee?  | Yes                      |

Early Learning Coalition of Duval, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2025

**SECTION I – SUMMARY OF AUDITOR’S RESULTS (continued)**

<b><u>Major State Financial Assistance Project</u></b>	<b><u>State CSFA Number</u></b>
1. Florida Department of Education Pass-through from Florida’s Division of Early Learning Voluntary Pre-Kindergarten Education Program	48.108
2. Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000

**SECTION II – STATE OF FLORIDA, DEPARTMENT OF EDUCATION – DIVISION OF EARLY LEARNING (DEL) REPORTING REQUIREMENTS**

1. EFS Mod reconciled monthly	Yes
2. Processes in place to identify and correct errors during monthly reconciliations to EFS Mod	Yes
3. Coalition’s financial records reconcile and agree to EFS Mod records as of program year ended June 30, 2025	Yes
4. Audit work papers documenting verification of reconciliations available to DEL staff	Yes

**SECTION III – FINANCIAL STATEMENT FINDINGS**

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

**SECTION IV – FEDERAL AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS  
FINDINGS AND QUESTIONED COSTS**

There were no findings identified that were required to be reported to those charged with governance in accordance with 2 CFR 200.516(a) or State of Florida, Chapter 10.650, *Rules of the Florida Auditor General*, during the year ended June 30, 2025.

**SECTION V – STATE OF FLORIDA MANAGEMENT LETTER**

No items related to state financial assistance were required to be reported in a management letter pursuant to Section 215.97, Florida Statutes, for the current year.