



# ELCHC Executive Committee Meeting

Monday, April 10, 2023 at 3:00 pm

6302 E. Dr. Martin Luther King Jr. Blvd., Suite 100, Tampa, FL 33619

<https://us06web.zoom.us/j/81876838070?pwd=VEJMU1RuRmlUSksxeVkwWnUxc3hWUT09>

Meeting ID: 818 7683 8070

Passcode: 327977

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US +1 312 626 6799 US (Chicago) +1 646 558 8656 US (New York)



## ELCHC Executive Committee Meeting Agenda Packet

April 10, 2023

### I. CALL TO ORDER

A. Patel

- A. Roll Call/Quorum Verification
- B. Approval of March 16, 2023, Executive Committee Special Meeting Minutes - 4

### II. PUBLIC COMMENT

A. Patel

*Individuals wishing to address the Early Learning Coalition of Hillsborough County Board of Directors must complete a Public Comment Request Card and submit it to the official recorder prior to the noticed start time of the meeting. Said comments will be limited to three (3) minutes per individual on a first come, first serve basis, and only at such time as is identified on the official meeting agenda for public comment.*

### III. ACTION ITEMS

A. Patel

- A. Approval of April 17, 2023, Board of Directors Meeting DRAFT Agenda - 8

### IV. COMMITTEE REPORTS

A. Patel

- A. Development - 11
- B. Governance - 13
- C. Finance - 34

### V. CEO REPORT

Dr. Frederick Hicks

- A. Provider Site Updates/Schedule for April 2023 - 66
- B. Legislative Update: Special Appropriations Request
- C. Children's Summit 2023 Update
- D. VPK Readiness Update
- E. Hillsborough Day at the Capitol 2023
- F. Children's Week 2023

VI. DISCUSSION ITEMS

VII. PUBLIC COMMENT II

VIII. ADJOURNMENT

Thursday, March 16, 2023, at 3:00 pm  
6302 E. Martin Luther King, Jr. Blvd., Suite 100  
Tampa, FL 33619

## MEETING ATTENDANCE

**Facilitator:** Aakash Patel, Chair

### Committee Members Present:

Aakash Patel, Dr. Shawn Robinson, Dr. Stephie Holmquist Johnson, Amanda Jae\*, Lee Bowers\*

### Committee Members Absent:

None.

### ELCHC Staff:

Alison Fraga\*, Kelley Minney, Kiyana Scott\*, Gary Meyer, Abby Perez\*, Rick Rampersad\*, Dr. Fred Hicks, and Nancy Will

### Other Attendees:

Tonia Williams\*, Frazier Carraway, Carl Harness\*, Dr. Daphne Fudge\*, Dr. Stacie Ward and Cynthia Chip, Kelley Parris\*, Genet Stewart, Michelle Zieziula, Diane Jacob, Jeff Goolsby\* and Dan Duckworth

*\*Indicates attendance by Zoom Meeting platform.*

## CALL TO ORDER

### Quorum Verification

Noting a quorum was present, Chair Patel called the meeting to order at 3:00 pm.

## PUBLIC COMMENT

There was no Public Comment.

## DISCUSSION ITEMS

Chairman of the Board Aakash Patel yielded the floor to Board Council, Frazier Carraway as the meeting discussion items would start with the LivingHR report.

Board Council, Frazier Carraway introduced Dan Duckworth with LivingHR as our guest and as the company hired to conduct a Human Resources (HR) organizational assessment.

Dan Duckworth reintroduced himself and explained his business of partnering with nonprofits, associations, corporations, stakeholders, leadership, and staff, to uncover any working environment opportunities to improve the culture and perception of the workplace.

Dan went on to explain how he and his team would begin to explore these opportunities. He began with a culture walk along with his partner to uncover some key questions i.e. What is it's like to work at the coalition? How do you feel leadership treats and views staff? Do you believe your manager is supportive with your career goals? Do you see advancement at ELCHC? Are you paid fairly for the job responsibilities you are required to perform? Dan shared the culture walk is a little unique and the



feedback that was received from staff, the operations team, providers and about 13 individuals including leadership came back with some strengths and opportunities.

- Dan went on to share that the major strength of the coalition is the mission and employees finding the work rewarding although, there were concerns about being overworked; but overall, there was a sense a pride in working for the coalition. The scale used for measurement was out of 5, and Mission-Driven scored 4.4/5 with 91% of respondents agreeing or strongly agreeing with the statement, “The Coalition stands for something meaningful”. “Rewarding Work” question ranked the second highest rate at 4.3/5 with 88% of respondents agreeing or strongly agreeing with the statement.
- Dan shared that frequent change and instability with inconsistent communication were of the most concern for staff and providers surveyed..
- Staff also felt strongly that the Board of Directors Members do not understand their work or the people they serve.
- Dan explained that staff shared frustration with the Coalition’s inability to show different family structures, participate in Pride, or gain access to interventions for children with disabilities. Staff does not feel care for or represented with all the focus on Providers and families.
- Managers and staff indicated inconsistencies with practices and treatment lack of peer-to-peer support, stolen ideas or no credit, lack of recognition, and unvalued ideas.
- Staff do feel very strongly about the Core values of the Coalition.
- Overall, staff have feelings of not being supported, dissatisfaction with compensation and promotions; however, these feelings varied based on the manager.
- Staff fearful of losing hybrid schedule and the 3<sup>rd</sup> Friday 1/2 days of training that were taken away while the lobby stays open rather than closing as it was prior to Dr. Hicks’s onboarding.
- Staff does not see the vision for the Coalition.
- Specific Board Members were mentioned in the survey as well as Board Council.
- Staff feels that Board Members do not appreciate or understand their work.
- Staff likes Dr. Hicks’s presence on the floor but also feel they do not have a seat at the table.

#### Recommendations from LivingHR

- Additional sessions to unpack more staff concerns which would lead to more investigation and follow-up with staff about findings.
- Evaluate the role of HR within the organization for Director-Level or above to ensure Staff voice is represented at the leadership level.
- Disclose Board of Directors practices on Form 990.
- Educate Board Members and evaluate.
- Prioritize restructuring and hiring of operations leader.
- Establish succession plans for unexpected executive departures.
- Consider a more formal investigation if the organization has further concerns around the information shared by the Staff with findings and actions.
- Encourage the CEO and Leadership Team to conduct Stay interviews with key Staff to prevent regrettable turnover.

There was discussion from Board Members as to why they were not invited to participate in the survey, when the survey was administered, how the survey was administered and who were the Staff members who participated.

Dan stated that in this 1<sup>st</sup> phase of the survey was decided to focus more on Staff and Providers. Most of the Staff that participated were junior level and not supervisors over other Staff. He then shared that specific names from Leadership or Board Members were not sought after but rather came up naturally throughout the survey process. The Staff sentiment that Dr. Hicks was never available or around the office was felt strongly by many Staff members surveyed.

Board Members shared that this survey was done prior to Dr. Hicks joining the Coalition. Many Board members spoke out against the survey results truly reflecting on Dr. Hicks short time with the coalition. Board Members also discussed at the time of hiring Dr. Hicks he was given specific instructions/tasked to get out into the community to help repair some of the damage that had been felt from prior leadership, incidents and feeling that the Coalition was not well known in the community for all the services that are provided to families. As well as to rebuild a sense of trust from the community.

Dan shared that when the former CEO resigned, Staff was hungry for support and leadership however, because of the added demands on leadership Staff felt uncared for and did not get those needs met.

Board Members also discussed where Senior Leadership was at during this transition period. The question was asked as to why so many Staff members would feel like there was no leadership during this time and no direction.

Dr. Hicks stated that Senior Leadership is solid and hopes that this survey does not set back the progress that has been since this survey was completed back before he started with the Coalition.

There was continued discussion as to who would be 2<sup>nd</sup> in command should Dr. Hicks not be available so that Staff can continue to feel supported. Dr. Hicks stated that Gary Meyer would be the 2<sup>nd</sup> in command in his absence, followed by Alison Fraga.

Board members also discussed that Staff may not be aware of how the Board participates in early learning throughout the community with many Board members serving in various capacities throughout Hillsborough County. It was also noted that Board Members are discouraged to reach out directly to staff and this may give the perception that Board Members do not care about Staff or their needs or concerns.

It was discussed that Dr. Hicks did schedule a Meet & Greet in January so that Staff could get to know the Board and vice versa in a way that the Sunshine Law's parameters allow.

It was asked what happened to funds for Chief Operating Officer salary, what positions were open that needed to be filled and what other positions would be helpful so that Staff does not continue to feel overwhelmed and overworked.

Dr. Hicks explained that LivingHR is now assisting with helping to fill some positions that are available. We have open Director of Family Services, Director of Provider Supports, and Manager of

In-Take department and Human Resources, Director. The HR position has moved from a management level to a director level to increase the salary as it has been challenging to find someone that brings to the table what the Coalition needs in such an important role.

It was asked of Dr. Hicks if he brought in his own people work for the Coalition and if he got rid of anyone upon joining the Coalition. Dr. Hicks replied he had not. The managers that were let go was the result of an investigation by a law firm that was in place long before his arrival.

Chair Patel then called for the Development Committee Chairman, Dr. Shawn Robinson to give a report on the meeting held on March 8, 2023.

Dr. Robinson stated the focus of the committee meeting was on the Children's Summit. Dr. Robinson extended the invitation to any future meetings to all Board Members. The budget for the Summit is set at \$45,000 which will be raised through sponsorships, the date is set for September 2023 and a venue has been secured. The next meeting is set for April 12, 2023. He mentioned to direct questions to Dr. Hicks or Alison Fraga, Chief Development Officer.

There was discussion on setting a budget and setting up sponsorships for tables.

Chair Patel asked that the team finalize the budget and the sponsorships levels by March 22.

Abby Perez, Director of Impact and Community Relations, stated a draft would be sent to the entire Board of Directors.

Chair Patel requested financials.

Gary Meyer, Chief Financial Officer stated that they were ready and would be sent out.

#### ADJOURNMENT

*Dr. Stephie Holmquist Johnson made a motion to adjourn the meeting at 4:56 pm. Dr. Daphne Fudge made a second. The motion carried unanimously.*

Read and approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
*Dr. Stephie Holmquist Johnson, Secretary*

## ELCHC EXECUTIVE COMMITTEE MEETING – April 10, 2023

### ACTION

### ITEM III.A.

**ISSUE:** Approval of Draft Board of Directors Meeting Agenda for April 17, 2023.

**FISCAL IMPACT:** N/A

**FUNDING SOURCE:** N/A

**RECOMMENDED ACTION:** Approval of Draft Board of Directors Meeting Agenda for April 17, 2023.

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**NARRATIVE:**

The draft Board of Directors Meeting Agenda is attached for review and approval.

(1 attachment)



## Board of Directors Meeting DRAFT Agenda

April 17, 2023

### I. WELCOME & INTRODUCTIONS

A. Patel

A. Roll call/Quorum Verification

B. Pledge of Allegiance

### II. PUBLIC COMMENT I

*Individuals wishing to address the Early Learning Coalition of Hillsborough County Board of Directors must complete a Public Comment Request Card and submit it to the official recorder prior to the noticed start time of the meeting. Said comments will be limited to three (3) minutes per individual on a first come, first serve basis, and only at such time as is identified on the official meeting agenda for public comment. All public comment in Public Comment 1 must pertain to an item on the approved agenda. Statements or remarks are to be directed towards the Board and not to either a member of the staff or member of the public. Persons addressing the Board shall refrain from statements, remarks, or conduct that is uncivil, vulgar, profane or otherwise disruptive to the conducting of the Board's business.*

### III. CHAIRMAN'S REPORT

A. Patel

A. Recognition of Dianne Jacob

B. Mission Moment

C. Recognition of New Board Member Dr. Larissa Baia

### IV. CONSENT AGENDA

A. Patel

*The "consent agenda" is a single agenda item typically addressed first after convening the board meeting and establishing that a quorum is present. The consent agenda encompasses all the routine, pro forma and noncontroversial items that the Board needs to vote on.*

A. April 17, 2023 Board of Directors Meeting Agenda

B. Approval of June 20, 2022 Board of Directors Annual Meeting Minutes

### V. ACTION ITEMS

A. Patel

A. Nomination of Board Member, Michelle Zieziula for ELCHC Board of Directors, Treasurer

B. Approval of Audited Financial Statements-Years Ended June 30, 2022 and 2021

### VI. COMMITTEE REPORTS

A. Governance Committee

- B. Executive Committee
- C. Development Committee
- D. Finance Committee
- E. Executive Committee

## VII. FINANCIAL REPORT

G. Meyer

- A. Financial Report

## VIII. CEO REPORT

F. Hicks

- A. Provider Site Updates/Scheduled visits for April 2023
- B. Young Children's Summit 2023
- C. Legislative Special Appropriations: Summer Boost
- D. VPK Readiness Update
- E. Hillsborough Day at the Capitol 2023
- F. Children's Week 2023

## IX. DISCUSSION ITEMS

- A. Reassign Committees

## X. PUBLIC COMMENT II

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## XI. INFORMATION ITEMS

- A. Executive Committee Meeting Schedule
- B. Governance Committee Meeting Schedule
- C. Service Delivery & Efficiency Committee Meeting Schedule
- D. Finance Committee Meeting Schedule
- E. Development Committee Meeting Schedule

## XII. ADJOURNMENT

COMMITTEE REPORT

ITEM IV.A.

ISSUE: Development Committee

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**Narrative:** The Development Committee met on March 8, 2023 and discussed the following items.

- Education of Young Children Summit 2023
- Fundraising
- Marketing and Communications
- Outreach

(1 attachments)

# Education of Young Children Summit

Architecting the Minds of Tomorrow's Leaders

The Education of Children Summit is for business leaders to help create a brighter future for Hillsborough County by supporting its youngest residents & their families by understanding the importance of early brain development and care.

A formal invitation to follow

SAVE  
THE DATE

SEPTEMBER  
21, 2023  
12 - 1:30PM



**EARLY LEARNING**

COALITION OF HILLSBOROUGH COUNTY

[elchc.org](http://elchc.org)



COMMITTEE REPORT

ITEM IV.B.

ISSUE: Governance Committee

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**Narrative:** The Governance Committee met on March 27, 2023 and discussed the following items.

- Open Private Seats/Upcoming Terms
- Board of Directors Recruitment/Applications (3)
- Resignation of Board of Directors Member, Dustin Portillo
- Board Matrix Results
- Sunshine Law Refresher for Board of Directors Members

(6 attachments)

## Open Private Sector Seats & Terms Nearing their End & Ended

*Chair, Appointed by the Governor*

*Aakash M. Patel*

Elevate, Inc.

President

Appointed for (3-year term) 6.23.2014 First term ended: 4.30.2017

**Reappointed** for (3-year term) 8.30.2018 **Seconded term ended:** 4.30.2020

*Private Sector appointed by the Governor:*

Melissa Raburn

Fischbach

Land Company, Licensed Real Estate Agent

**Appointed** 8.19.2022 **Will End** 4.30.2023

*Private Sector Business*

Diane Jacob

PNC Bank

Senior Vice President and Director

**Appointed** 4.13.2015 **2<sup>nd</sup> Term Will End** 4.15.2023

Private Sector Business (Formerly Dustin Portillo's Seat)

Private Sector Business (Formerly Candy Olsen)

**From:** [Appointments](#)  
**To:** [Kelley Minney](#)  
**Subject:** Early Learning Coalition of Hillsborough County Appointments  
**Date:** Monday, August 22, 2022 2:07:38 PM

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You don't often get email from appointments@eog.myflorida.com. [Learn why this is important](#)

**WARNING: This is an EXTERNAL EMAIL, do not click on links or open attachments unless you know and trust the sender.**

Good afternoon Ms. Minney,

Per our phone call, here is the information requested regarding the two appointed members of the Early Learning Coalition of Hillsborough County.

Ms. Stacie Ward, Succeeding Luke Buzard - Two private-sector business members appointed by the Governor. Term expiration is 4/30/2024.  
wards4@mac.com  
(727) 420-5497

Ms. Melissa Raburn, Filling a vacant seat previously occupied by Carlos del Castillo - Two private-sector business members appointed by the Governor. Term expiration is 4/30/2023.  
mhraburn1@gmail.com  
(813) 478-1213

If you have any questions or concerns, please feel free to contact our office.

Most Respectfully,  
Executive Office of the Governor  
Appointments  
Office: (850) 717-9243

Please note that under Florida law correspondence sent to the Governor's Office, which is not confidential or exempt pursuant to chapter 119 of the Florida Statutes, is a public record made available upon request.



*Please type or print clearly*

**PERSONAL INFORMATION**

Moss-Torres

Last Name

Chamain

First Name

M

Middle

Director of Programs

DOB: mm/dd/yyyy

Employer/Affiliation

Title

University Area CDC

Street Address

City/State/Zip Code

Phone

Mobile

Fax

Email Address:

Are you a parent?

☒ Y

☐ N

If yes, ages of Children

26

Is your employer

☐

a private, for-profit enterprise,

☒

a community based non-profit organization

☐

Other (please specify):

**COMMUNITY/CIVIC INVOLVEMENT**

Please list up to five community, civic, professional, business, and other organizations of which you are or have been a member.

Organization Name	Dates of Membership	Position(s) Held
Florida Association of Infant Mental Health	2018 - Current	Member
The Links, Incorporated	2021- Current	Grants Lead, Member
Alpha Kappa Alpha Sorority	1988 - Current	Chapter Secretary, Chair
A Brighter Community	2015-2017	Board Member
Positive Family Partners	2015 - Current	Board Member

**STATEMENT OF INTEREST (Use additional pages or cover letter if needed)**

What is your educational background?

What experience do you have working with young children and families?

How would the ELCHC benefit from your involvement on the Board?

Do you, a relative of yours, or your business affiliation, now or within the prior 2 years, have or had direct or indirect ownership of more than 5% of the total assets or income from the **Division of Early Learning (DEL)**, Department of Children & Families (DCF), Department of Education (DOE), an Early Learning Coalition (ELC), a District School's Pre-K program, or an ELC's fiscal agent, service provider, contractor, or subcontractor? (Florida Rules 6M-9.110 Requirements & Criteria for Early Learning Coalitions).

☒ No ☐ Yes If yes, please explain:

On which committees would you be interested in serving?

☒ Governance ☐ Finance ☐ Legislative Affairs  
☒ Service Delivery & Efficiency ☐ Provider Review Hearing ☒ Development

Please list three (3) references:

Name	Phone Number	Email	Professional/Personal

Federal and State law requires this Coalition to reflect representation of the local community by race, gender, ethnicity, and other characteristics.

Gender Identity:	<input type="checkbox"/> Male	Race/Ethnicity:	<input type="checkbox"/> Native American, American Indian, or Alaska Native
	<input type="checkbox"/> Female		<input type="checkbox"/> Asian or Asian American
	<input type="checkbox"/> Transgender		<input type="checkbox"/> Black or African American
	<input type="checkbox"/> Non- binary		<input type="checkbox"/> Native Hawaiian or Other Pacific Islander
	<input type="checkbox"/> Does not disclose		<input type="checkbox"/> White or Caucasian
			<input type="checkbox"/> Hispanic, Latino or Spanish
			<input type="checkbox"/> Other
			<input type="checkbox"/> Unknown
Age Range:	<input type="checkbox"/> 18-24	<input type="checkbox"/> 25-35	
	<input type="checkbox"/> 35-44	<input type="checkbox"/> 45-54	
	<input type="checkbox"/> 55-64	<input type="checkbox"/> 65 or Above	
	<input type="checkbox"/> Does not disclose		
Are you a person living with a disability?	<input type="checkbox"/> Yes	<input type="checkbox"/> Does not disclose	
	<input type="checkbox"/> No		
Have you ever served or now serve in active duty in any of the U.S. Armed Forces?	<input type="checkbox"/> Yes	<input type="checkbox"/> Does not disclose	
	<input type="checkbox"/> No		

## COMMITMENT AND OPERATIONAL STATEMENTS

**Time Commitment:** Serving on the Early Learning Coalition of Hillsborough County will require a commitment of time including regular coalition meetings, committee involvement, reading and becoming educated about many aspects of early childhood development and school readiness.

**Employment:** The school readiness legislation states that nominated members must be from the private sector, and neither they nor their families may earn an income from the early education or child care industry.

**Conflict of Interest:** Conflict of interest may occur when an item is presented for a vote that will directly affect you, your employer, or another organization you are involved with. Conflict of interest rules generally require you to disclose the conflict and abstain from discussion or voting on the matter.

**Government in the Sunshine:** The Early Learning Coalition of Hillsborough County is a legislatively mandated group and will operate following the rules and guidelines of "Government in the Sunshine".

**My signature below confirms my understanding of these requirements and my agreement for application for membership to the Early Learning Coalition of Hillsborough County.**

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Applicant Signature

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Date

Application forms may be completed in full and submitted to:

Nancy Will, Executive Assistant  
Early Learning Coalition of Hillsborough County  
6302 E. Dr. Martin Luther King Jr. Blvd., Ste 100  
Tampa, FL 33619  
Email: [nwill@elchc.org](mailto:nwill@elchc.org)  
Website: [www.elchc.org](http://www.elchc.org)  
Telephone: (813) 515-2340 ext. 170



Dr. Chamain Moss-Torres

3/16/2023

## Board Membership Application

### STATEMENT OF INTEREST (Use additional pages or cover letter if needed)

#### What is your educational background?

My educational background includes a **Ph.D. in Counseling Psychology** from the University of Buffalo, in Buffalo, NY, a **B.A. in Psychology** from the College of William and Mary in Williamsburg, in Williamsburg, VA. and a **Certificate in Nonprofit Leadership** from the University of Tampa in Tampa, Florida.

#### What experience do you have working with young children and families?

I have engaged in extensive work with children and families for 20 years in Hillsborough County. I completed my residency at the University of South Florida in the Department of Immunology. I evaluated young children age birth to three years old, developed the treatment plan and referrals for service.

At the Louis de la Parte Florida Mental Health Institute, I worked with agencies, state and county government create Logic Models to depict their Child and Family Systems of Care.

In private practice I have provided developmental screens to children aged birth through three and provided referrals to early childhood service system and provided educational assessments for preschoolers through high school students complete with treatment plans that incorporate family and formal providers including the school system. I am **certified in Infant Mental Health (IMH)** and have trained mental health providers on the best practices in treating the young. I have also been **certified and practiced as an Infant Toddler Development Specialist**. I provided in-home developmental support and exit evaluations for families with children from birth to 3 years of age and provided early infant health support and treatment.

I have directed the SEEDS case management program. This program's early childhood program purpose was to ensure that the young were able to enter into Kindergarten ready to learn. The program provided the family with resources including screenings, early intervention services and books to ensure their success.

In addition, I have had the honor to oversee program activity within the System of Care in Hillsborough County while serving with the Children's Board of Hillsborough County and worked with program providers that served children and families birth through 8 years of age. In this role, I was involved in provider partnerships that were integral in the development and implementation of programs that serve the early childhood community.



How would the ELCHC benefit from your involvement on the Board?

*“What a child can do today with assistance, she will be able do by herself tomorrow.” -Lev Vygotsky*

I expect to contribute to ELCHC by serving to the best of my ability. My values are in alignment with ELCHC’s purposes and position statement. I firmly believe that “what we do for our children today determines who they will become tomorrow.” Engaging with children via play is a great way to teach them and promote their development. Further, providing a safe environment and high quality learning early education programs can positively impact their future career success. My professional career has focused on strengthening families and investing in the young so that they are developmentally on track, ready for kindergarten, reading by third grade and become successful contributing citizens in their communities.

I will use my extensive content knowledge in child development and direct service experience with child development/Infant Mental Health and early childhood education to contribute to responsible discussions about strategies to help advance the whole health status of children birth to five and their families. My clinical experience in screening and evaluation of also make me qualified to make data informed decisions about the effectiveness of programming on child development.

Further, I am a nonprofit consultant and have years of experience assisting organizations build their capacity to sustain. ELCHC will benefit from me sharing this expertise and my skills in successfully conceptualizing, operationalizing, implementing and evaluating programs. My ability to see big picture, navigate high level systems discussions and offer solutions on how to achieve positive outcomes within a system of care for the very young will be a benefit as well.

Last, I am a team player and can be depended on to step up and support the works of the organization with my time and expertise where needed.

# Chamain Moss-Torres, Ph.D.

| [linkedin.com/in/chamain-moss-torres-ph-d](https://www.linkedin.com/in/chamain-moss-torres-ph-d)

## CAREER SUMMARY

- Executive Nonprofit Professional leveraging 20+ years of experience in operational management, program development and management, and resource development, incorporating contract management and data-driven solutions to lead teams in developing solutions for specialized customer needs, resulting in optimizing success
- Responsible for the development of the program service infrastructure for providers within the Hillsborough County's System of Care, directing over 10 contracts totaling \$10M+ for all case management programs
- Established a line of promotion for employees, implementing a competitive salary for case managers, and incorporating industry rated training to maintain best practices
- Served as the liaison between the program department and the research department, ensuring that the stakeholder expectations are translated into applicable activities
- Assessed and identified the current capacity, creating a prioritized list of needed improvements, and developing a roadmap of strategies for implementation
- Led the Medicaid TCM at Risk program for the Children Service Council, receiving \$11M in funding to support children's services
- Established and cultivated relationships with community partners, providing regular communication and transparency to ensure efficient agency operations

## CORE COMPETENCIES

- Nonprofit Administration
- Operational Management
- Program Development
- Research & Evaluation
- Training & Development
- Cross-Functional & Executive Collaboration
- Contract Management
- Budget Development & Management
- Resource Development
- Data-Driven Solutions
- Team Building & Leadership
- Early Childhood/Family Expertise

## PROFESSIONAL WORK EXPERIENCE

### UNIVERSITY AREA CDC

#### *Director of Programs*

**2019 – Current**

- Managed and oversaw the day-to-day operations, including the Hillsborough County funded \$500K contract, monitoring budgets and program outcomes to ensure quality service provision
- Expanded the funding for the programs, writing and receiving various grants, including a \$300K and \$100K award to support case management programs
- Integral member of various director committees, discussing and developing solutions to ensure programs are operating effectively and within best practices

### FOUNDATION FOR A HEALTHY ST. PETERSBURG

#### *Nonprofit Accelerator Learning Coach*

**2020 –2021**

- Provided contracted professional coaching services, assisting the organization in obtaining the mission and building its capacity
- Assessed and identified the current capacity, identifying a prioritized list of needed improvements, and developed a roadmap of strategies for implementation

### Nonprofit Leadership Center of Tampa Bay

#### *Facilitator*

- Led a focus group for the statewide organization, discussing issues such as diversity and inclusion, creating a firm foundation to promote program growth

### ENTERPRISING LATINAS INC.

## **Director**

**2018**

- Oversaw the day-to-day operations, coordinating between departments and developing the program infrastructure to provide a path to educational and vocational success
- Established and cultivated relationships with community partners, providing regular communication and transparency to ensure efficient agency operations
- Actively researched and applied for various grants to provide needed funding, successfully securing \$1M for active programs

## **POSITIVE FAMILY PARTNERS**

### ***Infant Toddler Development Specialist***

**2017 – Current**

- Secured a vendor contract to provide in-home developmental support and exit evaluations for families with children from birth to 3 years of age, providing early infant health support and treatment

## **CHILDREN'S HOME NETWORK**

### ***Program Director***

**2012 – 2017**

- Responsible for the development of the program service infrastructure for the Hillsborough County's System of Care, directing over 10 contracts totaling \$10M+ for all case management programs
- Provided support for contract development, utilizing best practices and transparency in all areas, including design, budget, evaluation, negotiations, and audit
- Ensured accuracy in preparation and management of the program budget, adding to the financial support through strategic grant writing
- Served as the liaison between the program department and the research department, ensuring that stakeholder expectations are translated into activities that are applicable
- Led the Medicaid TCM at Risk program for the Children Service Council, receiving \$11M in funding to support children's services

## **CHILDREN'S BOARD OF HILLSBOROUGH COUNTY**

### ***Manager, Programs and Infrastructure***

**2005 – 2012**

- Responsible for the development of the program service infrastructure for the Hillsborough County's System of Care, directing over 10 contracts totaling \$10M+ for case management programs and large collaborations
- Provided support for contract development, utilizing best practices and transparency in all areas, including design, budget, evaluation, negotiations, and audit
- Ensured accuracy in preparation and management of the program budget, adding to the financial support through strategic grant writing
- Served as the liaison between the program department and the research department, ensuring that stakeholder expectations are translated into activities that are applicable
- Led the Medicaid TCM at Risk program for Children Service Council, receiving \$11M in funding to support children's services

## **UNIVERSITY OF SOUTH FLORIDA**

### ***Assistant in Research***

**2000 – 2005**

- Functioned as Principal Investigator/Lead Researcher, directing research in the Training, Research, Evaluation, and Demonstration (TREaD) division, securing knowledge to support, improve, and sustain best practices in programs and systems serving children and their families

## **ADDITIONAL EXPERIENCE**

### **EARLY INTERVENTION PROGRAM - *Early Intervention Specialist***

## **EDUCATION & CERTIFICATIONS**

***The State University of New York at Buffalo – Doctorate of Philosophy***

***The College of William and Mary in Virginia – Bachelor of Arts***

***The Compression Planning | EQUIPO Trainer | Certificate in Grant Writing | Infant Mental Health (IMH)***

***Certified | Dr. Brazelton's-Touchpoints Certified | Certificate in Nonprofit Management | Leadership***

***Hillsborough***

## **EVALUATION & RELATED PUBLICATIONS**

**Principal Investigator: EQUIPO Project-leader and advocacy training for children's issues. Published: Success Makers: The Story of a Natural Helper Team, Tampa, FL: University of South Florida, Louis de la Parte Florida Mental Health Institute (FMHI), 2004**

**Evaluator: Capital One Leadership Grant in Hillsborough County. Published: Capital One Leaderships Grant Program Evaluation Report. University of South Florida: Louis de la Parte Florida Mental Health Institute, December 2004**

**Evaluator: Florida's Medicaid Prepaid Mental Health Services Program. Published: Evaluation of Florida's Medicaid Prepaid Mental Health Services Program Evaluation Report: Year 6. University of South Florida: Louis de la Parte Florida Mental Health Institute, June 2003. The Evaluation of the Mental Health Medicaid Prepaid plan was submitted to the Florida Agency for Health Care Administration as a deliverable under contract M0308**



*Please type or print clearly*

**PERSONAL INFORMATION**

Zitko Derek Oliver  
Last Name First Name Middle

DOB: mm/dd/yyyy

Employer/Affiliation Mosaic Company

Title Mgr, Change Realization

Street Address

Lithia, FL

City/State/Zip Code

Phone

Mobile

Fax

Email Address:

Are you a parent?

☒ Y

☐ N

If yes, ages of Children

22/ 19/ 17/ 15/ 14/ 7/ 4/ 3

Is your employer

☒

a private, for-profit enterprise,

☐

a community based non-profit organization

☐

Other (please specify):

**COMMUNITY/CIVIC INVOLVEMENT**

Please list up to five community, civic, professional, business, and other organizations of which you are or have been a member.

Organization Name	Dates of Membership	Position(s) Held
Hawks Youth Soccer	8/13 through 5/20	Coach
IMPACT	6/22 to Present	Instructor
Chapel at Fishhawk	8/12 to Present	Youth Leader
Hillsborough System of Care	7/15 to Present	Foster Parent
UNITE (Barrington Middle)	8/22 to Present	Instructor

**STATEMENT OF INTEREST (Use additional pages or cover letter if needed)**

What is your educational background?

BS in Chemistry from the University of Cincinnati; MS in Healthcare Administration from Touro University; MS in Strategic Planning from the Command and General Staff College (USA)



What experience do you have working with young children and families?

I have 8 kids - 4 bio, 4 adopted through foster care - and have provided care for 20+ other foster children. I coached youth soccer for 11+ years. I've lead church youth groups for 9+ years.

How would the ELCHC benefit from your involvement on the Board?

As a dad (and foster dad), I have great experience with kids, especially those from broken and rough backgrounds. As a retired military officer, I have decades of experience of leading, motivating and coordinating organizations. Most of all, as a genuine Christ-follower with a love for children, I will bring a passion for ensuring every child has every opportunity to fulfill their God-given potential.

Do you, a relative of yours, or your business affiliation, now or within the prior 2 years, have or had direct or indirect ownership of more than 5% of the total assets or income from the **Division of Early Learning (DEL)**, Department of Children & Families (DCF), Department of Education (DOE), an Early Learning Coalition (ELC), a District School's Pre-K program, or an ELC's fiscal agent, service provider, contractor, or subcontractor? (Florida Rules 6M-9.110 Requirements & Criteria for Early Learning Coalitions).

☒ No ☐ Yes If yes, please explain:

On which committees would you be interested in serving?

☒ Governance ☒ Finance ☒ Legislative Affairs  
☐ Service Delivery & Efficiency ☐ Provider Review Hearing ☐ Development

Please list three (3) references:

Name	Phone Number	Email	Professional/Personal
Adam Dibble			Professional
Ryan Tirona			Personal
Angie Kagey			Professional

Federal and State law requires this Coalition to reflect representation of the local community by race, gender, ethnicity, and other characteristics.

Gender Identity:	<input checked="" type="checkbox"/> Male	Race/Ethnicity:	<input type="checkbox"/> Native American, American Indian, or Alaska Native
	<input type="checkbox"/> Female		<input type="checkbox"/> Asian or Asian American
	<input type="checkbox"/> Transgender		<input type="checkbox"/> Black or African American
	<input type="checkbox"/> Non- binary		<input type="checkbox"/> Native Hawaiian or Other Pacific Islander
	<input type="checkbox"/> Does not disclose		<input checked="" type="checkbox"/> White or Caucasian
			<input type="checkbox"/> Hispanic, Latino or Spanish
			<input type="checkbox"/> Other
			<input type="checkbox"/> Unknown
Age Range:	<input type="checkbox"/> 18-24	<input type="checkbox"/> 25-35	
	<input type="checkbox"/> 35-44	<input checked="" type="checkbox"/> 45-54	
	<input type="checkbox"/> 55-64	<input type="checkbox"/> 65 or Above	
	<input type="checkbox"/> Does not disclose		
Are you a person living with a disability?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> Does not disclose	
	<input type="checkbox"/> No		
Have you ever served or now serve in active duty in any of the U.S. Armed Forces?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> Does not disclose	
	<input type="checkbox"/> No		

#### COMMITMENT AND OPERATIONAL STATEMENTS

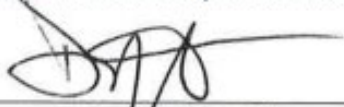
**Time Commitment:** Serving on the Early Learning Coalition of Hillsborough County will require a commitment of time including regular coalition meetings, committee involvement, reading and becoming educated about many aspects of early childhood development and school readiness.

**Employment:** The school readiness legislation states that nominated members must be from the private sector, and neither they nor their families may earn an income from the early education or child care industry.

**Conflict of Interest:** Conflict of interest may occur when an item is presented for a vote that will directly affect you, your employer, or another organization you are involved with. Conflict of interest rules generally require you to disclose the conflict and abstain from discussion or voting on the matter.

**Government in the Sunshine:** The Early Learning Coalition of Hillsborough County is a legislatively mandated group and will operate following the rules and guidelines of "Government in the Sunshine".

My signature below confirms my understanding of these requirements and my agreement for application for membership to the Early Learning Coalition of Hillsborough County.



Applicant Signature

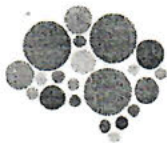
02/09/23

Date

Application forms may be completed in full and submitted to:

Kelley Minney, Manager, Donor Relations  
Early Learning Coalition of Hillsborough County  
6302 E. Dr. Martin Luther King Jr. Blvd., Ste 100  
Tampa, FL 33619  
Email: [kminney@elchc.org](mailto:kminney@elchc.org)  
Website: [www.elchc.org](http://www.elchc.org)  
Telephone: (813) 867-0753  
Fax: (813) 435-2299





Please type or print clearly

**PERSONAL INFORMATION**

Last Name Barakat First Name Daira Middle \_\_\_\_\_

DOB: mm/dd/yyyy \_\_\_\_\_ Title Doctor

Employer/Affiliation \_\_\_\_\_

Street Address \_\_\_\_\_

City/State/Zip Code Tampa FL \_\_\_\_\_

Phone \_\_\_\_\_ Mobile \_\_\_\_\_ Fax \_\_\_\_\_

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

Are you a parent? ☒ Y ☐ N If yes, ages of Children 3yo, 5yo

Is your employer ☒ a private, for-profit enterprise, ☐ a community based non-profit organization

☐ Other (please specify): \_\_\_\_\_

**COMMUNITY/CIVIC INVOLVEMENT**

Please list up to five community, civic, professional, business, and other organizations of which you are or have been a member.

Organization Name	Dates of Membership	Position(s) Held
ADA (American Dental Assn)	2007	Member
HCDHA Hillsborough County Dental Assn	2015	member
West Coast Dental Assn	2015	member
Florida Dental Assn	2007	member

**STATEMENT OF INTEREST (Use additional pages or cover letter if needed)**

What is your educational background?

I have a Bachelors of Science from The University of Florida and a Doctor in Dental Medicine Degree from The University of Florida.



What experience do you have working with young children and families?

My mother owned a small family Daycare in Miami for 15 years. I grew up seeing her care for and educate children from birth to 5 years of age. Then my mom opened her Daycare Center where my kids have been attending since birth.

How would the ELCHC benefit from your involvement on the Board?

From my experience from my mother's daycares I know first hand what daycare centers face trying to do what's best for our children, I believe The institution can benefit from my perspective also from being a working mom with children that attend daycare centers.

Do you, a relative of yours, or your business affiliation, now or within the prior 2 years, have or had direct or indirect ownership of more than 5% of the total assets or income from the **Division of Early Learning (DEL)**, Department of Children & Families (DCF), Department of Education (DOE), an Early Learning Coalition (ELC), a District School's Pre-K program, or an ELC's fiscal agent, service provider, contractor, or subcontractor? (Florida Rules 6M-9.110 Requirements & Criteria for Early Learning Coalitions).

☒ No ☐ Yes If yes, please explain:

On which committees would you be interested in serving?

☐ Governance ☐ Finance ☐ Legislative Affairs  
☐ Service Delivery & Efficiency ☐ Provider Review Hearing ☐ Development

Please list three (3) references:

Name	Phone Number	Email	Professional/Personal
Aakash Patel			
Natalie Carr			
Chanel Barakat			



Federal and State law requires this Coalition to reflect representation of the local community by race, gender, ethnicity, and other characteristics.

Gender Identity:	<input type="checkbox"/> Male	Race/Ethnicity:	<input type="checkbox"/> Native American, American Indian, or Alaska Native
	<input checked="" type="checkbox"/> Female		<input type="checkbox"/> Asian or Asian American
	<input type="checkbox"/> Transgender		<input type="checkbox"/> Black or African American
	<input type="checkbox"/> Non- binary		<input type="checkbox"/> Native Hawaiian or Other Pacific Islander
	<input type="checkbox"/> Does not disclose		<input type="checkbox"/> White or Caucasian
			<input type="checkbox"/> Hispanic, Latino or Spanish
			<input type="checkbox"/> Other
			<input type="checkbox"/> Unknown
Age Range:	<input type="checkbox"/> 18-24	<input type="checkbox"/> 25-35	
	<input checked="" type="checkbox"/> 35-44	<input type="checkbox"/> 45-54	
	<input type="checkbox"/> 55-64	<input type="checkbox"/> 65 or Above	
	<input type="checkbox"/> Does not disclose		
Are you a person living with a disability?	<input type="checkbox"/> Yes	<input type="checkbox"/> Does not disclose	
	<input checked="" type="checkbox"/> No		
Have you ever served or now serve in active duty in any of the U.S. Armed Forces?	<input type="checkbox"/> Yes	<input type="checkbox"/> Does not disclose	
	<input checked="" type="checkbox"/> No		

#### COMMITMENT AND OPERATIONAL STATEMENTS

**Time Commitment:** Serving on the Early Learning Coalition of Hillsborough County will require a commitment of time including regular coalition meetings, committee involvement, reading and becoming educated about many aspects of early childhood development and school readiness.

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**Government in the Sunshine:** The Early Learning Coalition of Hillsborough County is a legislatively mandated group and will operate following the rules and guidelines of "Government in the Sunshine".

My signature below confirms my understanding of these requirements and my agreement for application for membership to the Early Learning Coalition of Hillsborough County.

  
Applicant Signature

2/16/23  
Date

Application forms may be completed in full and submitted to:

Kelley Minney, Manager, Donor Relations  
Early Learning Coalition of Hillsborough County  
6302 E. Dr. Martin Luther King Jr. Blvd., Ste 100  
Tampa, FL 33619  
Email: [kminney@elchc.org](mailto:kminney@elchc.org)  
Website: [www.elchc.org](http://www.elchc.org)  
Telephone: (813) 867-0753  
Fax: (813) 435-2299

agreement for  
now.

Date

**Board of Directors Diversity Matrix**

Bela Lortosa	BOHOS, Lee	BROWN, Tracey M.	BZANZO, Luke	CHRY, Cynthia	FOX, Debra	FRISCH, Dr. Daphne	GARY, Adam	HANES, Carl	HOLMQUIST-JOHNSON, Dr. Stephanie	JACKSON, Phyllis	JAE, Amanda	JENNINGS, Dr. Jacobylyn	Marshall, Dr. Jodi	MYRICK, Everett Commissioner	NEWMAN, Allison	PASAR, Kelly	PATEL, Beth	POWELL, Lakshmi	ROOS, Sylvia	ROBINSON, Dr. Shawn	WARD, Nicole	Zacharia, Michelle
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Board Tenure (Yr joined)	2023	2019	2016	2015	2019	2018	2016	2019	2021	2018	2015	2020	2014	2021	2020	2022	2013	2019	2014	2020	2021	2009	2022	2022
<b>Areas of Expertise/Leadership Qualities</b>																								
Architectural/Engineering												X												X
Community Development												X	X						X	X				X
Community Volunteer					X							X										X		X
Education	X		X		X	X	X				X	X		X					X		X	X		X
Entrepreneur					X		X				X								X					X
Finance/Accounting																								
Government									X	X							X				X			X
Healthcare																	X							
Hospitality												X										X		
Human Resources								X																
Insurance								X																
Investment Management/Banking																								
Legal																						X	X	
Management																								
Manufacturing/Industrial																								
Marketing, Public Relations, Media	X											X							X					
Non-profit								X																X
Real Estate, Construction, Property & Facilities												X												
Technology										X														X
Other				X			X					X												X

<b>Resources</b>																								
Money to give				X			X			X													X	
Access to money				X						X	X													
Access to other resources (foundations, corporate support)									X	X		X							X					
Availability for active participation (connection/introduction to network, grant writing)	X		X			X				X	X		X		X		X	X	X	X	X	X	X	X

<b>Community Connections</b>																								
Religious organizations						X		X				X						X					X	
Community Service Organization										X	X	X					X					X	X	
Corporate					X					X	X								X					X
Education	X		X		X	X	X			X		X		X					X		X	X		X
Media										X									X					X
Political									X	X									X					X
Philanthropy										X	X	X							X				X	X
Social/Fraternal Organization			X	X						X									X				X	
Small business										X									X				X	X
Social services									X		X							X	X				X	X
Other																							X	

<b>Core Competencies</b>																								
Visionary			X			X	X		X	X	X	X		X				X	X		X	X		X
Accountability			X			X			X	X	X	X						X			X	X		X
Organizational learning			X			X			X	X	X	X							X		X	X		X
Understanding of mission, vision, values	X		X		X	X	X		X	X	X	X		X				X		X	X	X		X
Strategic thinking	X		X		X	X	X		X	X	X	X		X				X		X	X	X		X
Using data, problem-solving	X		X		X	X	X		X		X							X	X		X	X		X
Accurate reporting, transparency			X			X				X								X					X	
Scanning for new information			X			X				X								X					X	
Integrating learning, generalizing to new situations			X			X				X	X	X						X	X			X	X	

<b>Age</b>																								
18-24																								
25-34																								
35-44				X								X							X					
45-54	X						X							X							X	X		
55-64			X		X				X	X								X					X	X
65 or above						X				X	X	X												

<b>Gender</b>																								
Female	X		X		X	X	X			X	X	X		X				X		X		X	X	
Male				X						X												X		
Transgender																								
Non-binary																								
Other																								

<b>Race/Ethnicity</b>																								
Native American, American Indian, or Alaska Native																			X					
Asian or Asian American																								
Black or African American				X		X			X													X		
Native Hawaiian or Other Pacific Islander																								
White or Caucasian				X		X					X	X	X		X		X					X	X	
Hispanic, Latino or Spanish	X																				X			
Other																								

<b>Parent</b>																								
Yes	X		X	X	X	X	X			X	X		X		X			X	X		X	X	X	X
No										X	X							X	X					

<b>Age of Child(ren)</b>																								
Under 10				X	X							X						X						
11-15				X																				
16-21	X		X				X								X						X		X	
22-26																						X	X	X
27 or above			X			X						X												

<b>Persons living with a disability</b>																								
Yes																								
No	X		X	X	X	X	X			X	X	X	X		X		X	X	X		X	X	X	X

<b>Served or Currently Serving in the U.S Armed Forces</b>																								
Yes																								
No	X		X	X	X	X	X			X	X	X	X		X		X	X	X		X	X	X	X

<b>Geographic Area of residency - Hillsborough County</b>																								
North	X				X	X	X		X				X										X	
South																			X					
East											X							X						
West																								X
Central			X								X											X		
Does not reside in Hillsborough County				X														X			X			

ELCHC EXECUTIVE COMMITTEE MEETING-April 10, 2023

COMMITTEE REPORT

ITEM IV.C.

ISSUE: Finance Committee

**NARRATIVE:** The Finance Committee met on March 29, 2023 and discussed the following items.

- The Coalition’s external auditors, MSL, P.A., have determined that our Financial Statements for the years ended June 30, 2022, and 2021 are presented fairly with no deficiencies in internal controls. They issued an unqualified (clean) opinion.
- Budget to Actual FY 2022-2023/Forecast

(2 Attachments)

**HILLSBOROUGH COUNTY SCHOOL  
READINESS COALITION, INC.**  
(d/b/a Early Learning Coalition of  
Hillsborough County, Inc.)

**FINANCIAL STATEMENTS**

**Years Ended June 30, 2022 and 2021**

CCH-[Clr](#)-[40009](#)-[WP#1003]-[AU001](#)-Early Learning Coalition of Hillsborough County  
[6/30/22]

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[Tracked Changes – Proof/Format - 3/15/2023 3:50 PM]

## **C O N T E N T S**

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Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to Financial Statements	10
Schedule of Expenditures of Federal Awards and State Financial Assistance	15
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	16
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 <i>GOVERNMENT AUDITING STANDARDS</i>	17
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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.  
Tampa, Florida

### **Opinion**

We have audited the accompanying statements of financial position of The Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County (the "Coalition") as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Coalition as of June 30, 2022, and 2021, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coalition and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coalition's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

To the Board of Directors of  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Coalition's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coalition's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Draft for Discussion Purposes Only***

To the Board of Directors of  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.

**Supplementary Information**

Our audits were 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 is presented for purposes of additional analysis, as required by Title 2 *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.650, *Rules of the Auditor General*, and 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 taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated **March**, 2023, on our consideration of the Coalition's internal control over financial reporting and 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 Coalition'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 Coalition's internal control over financial reporting and compliance.

Certified Public Accountants

Tampa, Florida  
**March**, 2023

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**STATEMENTS OF FINANCIAL POSITION**

**June 30, 2022 and 2021**

<b>ASSETS</b>		<b>2022</b>	<b>2021</b>
		<u></u>	<u></u>
CURRENT ASSETS			
Cash	\$	6,142,235	\$ 7,485,743
Grants receivable		<u>8,596,497</u>	<u>5,276,784</u>
TOTAL CURRENT ASSETS		14,738,732	12,762,527
DEPOSITS		<u>63,643</u>	<u>63,344</u>
TOTAL ASSETS	\$	<u><u>14,802,375</u></u>	<u><u>\$ 12,825,871</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
CURRENT LIABILITIES			
Accounts and provider payables and accrued expenses	\$	9,823,616	\$ 8,662,102
Deferred revenue		61,374	-
Due to School District of Hillsborough County		<u>49,000</u>	<u>61,250</u>
TOTAL CURRENT LIABILITIES		9,933,990	8,723,352
NET ASSETS		<u>4,868,385</u>	<u>4,102,519</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u><u>14,802,375</u></u>	<u><u>\$ 12,825,871</u></u>

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

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.**  
**d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**STATEMENTS OF ACTIVITIES**

**Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
REVENUES AND SUPPORT		
Program support:		
Federal and state grant revenue - general	\$ 93,063,032	\$ 81,105,149
Federal and state grant revenue - CARES, CRRSA, and ARPA	35,265,100	16,291,093
Local gifts and grant revenue and other	<u>2,473,141</u>	<u>2,746,033</u>
TOTAL REVENUES AND SUPPORT	130,801,273	100,142,275
EXPENSES		
Program services:		
School Readiness	99,447,310	73,980,234
Voluntary Pre-K	24,635,994	20,846,618
Other programs	<u>2,202,076</u>	<u>2,465,573</u>
TOTAL PROGRAM SERVICES	126,285,380	97,292,425
Supporting services:		
Management and general	<u>3,750,027</u>	<u>3,045,690</u>
TOTAL EXPENSES	<u>130,035,407</u>	<u>100,338,115</u>
CHANGE IN NET ASSETS	765,866	(195,840)
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	<u>4,102,519</u>	<u>4,298,359</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	<u>\$ 4,868,385</u>	<u>\$ 4,102,519</u>

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

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**STATEMENTS OF FUNCTIONAL EXPENSES**

**Year Ended June 30, 2022**

	Program Services				Support Services	
	School Readiness	Voluntary Pre-K	Other Programs	Total	Management and General	2022
Salaries and related taxes	\$ 5,548,615	\$ 224,718	\$ 28,543	\$ 5,801,876	1,758,636	\$ 7,560,512
Fringe benefits	1,265,259	69,396	5,743	1,340,398	753,912	2,094,310
TOTAL SALARIES AND RELATED EXPENSES	6,813,874	294,114	34,286	7,142,274	2,512,548	9,654,822
Payments to providers	88,449,251	24,193,333	1,853,792	114,496,376	-	114,496,376
Contractual services	1,340,596	121,322	62,830	1,524,748	497,757	2,022,505
Office supplies and equipment	1,232,715	150	196,453	1,429,318	266,215	1,695,533
Payments to subrecipients	1,144,875	-	-	1,144,875	-	1,144,875
Rent and utilities	363,993	23,715	11	387,719	126,968	514,687
Staff training and development	22,238	-	49,404	71,642	66,738	138,380
Accounting and auditing	-	-	-	-	101,072	101,072
Insurance	-	-	7	7	82,499	82,506
Printing and copying	19,644	-	2,058	21,702	16,236	37,938
Travel	18,927	3,356	302	22,585	12,497	35,082
Dues and memberships	6,095	-	181	6,276	23,462	29,738
Postage and shipping	21,102	4	-	21,106	4,908	26,014
Telephone and communication	-	-	-	-	25,633	25,633
Maintenance contracts	14,000	-	-	14,000	3,852	17,852
Bank charges	-	-	-	-	6,878	6,878
Other	-	-	2,752	2,752	2,764	5,516
TOTAL EXPENSES	\$ 99,447,310	\$ 24,635,994	\$ 2,202,076	\$ 126,285,380	\$ 3,750,027	\$ 130,035,407

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

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**STATEMENTS OF FUNCTIONAL EXPENSES (Continued)**

**Year Ended June 30, 2021**

	Program Services			Support Services	
	School Readiness	Voluntary Pre-K	Other Programs	Management and General	2021
Salaries and related taxes	\$ 4,213,161	\$ 308,171	\$ 116,712	\$ 1,646,252	\$ 6,284,296
Fringe benefits	1,470,014	75,534	36,241	381,236	1,963,025
<b>TOTAL SALARIES AND RELATED EXPENSES</b>	<b>5,683,175</b>	<b>383,705</b>	<b>152,953</b>	<b>2,027,488</b>	<b>8,247,321</b>
Payments to providers	65,352,558	20,446,506	2,025,555	-	87,824,619
Contractual services	965,142	625	86,923	251,608	1,304,298
Payments to subrecipients	1,138,493	-	-	18,171	1,156,664
Office supplies and equipment	706,995	443	186,045	111,620	1,005,103
Rent and utilities	95,473	14,793	100	362,990	473,356
Accounting and auditing	-	-	3,510	82,376	85,886
Insurance	-	-	7	60,885	60,892
Staff training and development	17,589	-	6,653	23,665	47,907
Telephone and communication	100	-	2,114	34,807	37,021
Dues and memberships	6,095	-	-	29,222	35,317
Printing and copying	5,716	-	217	11,318	17,251
Bank charges	-	-	-	16,763	16,763
Postage and shipping	958	12	283	7,765	9,018
Travel	7,940	534	175	170	8,819
Maintenance contracts	-	-	-	4,384	4,384
Other	-	-	1,038	2,458	3,496
<b>TOTAL EXPENSES</b>	<b>\$ 73,980,234</b>	<b>\$ 20,846,618</b>	<b>\$ 2,465,573</b>	<b>\$ 3,045,690</b>	<b>\$ 100,338,115</b>

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

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.**

**d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**STATEMENTS OF CASH FLOWS**

**Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
OPERATING ACTIVITIES		
Cash received from:		
Grant income	\$ 125,069,793	\$ 104,549,593
Other income	<u>2,473,141</u>	<u>2,746,033</u>
TOTAL CASH RECEIVED	<u>127,542,934</u>	107,295,626
Cash paid for:		
Program services	125,136,415	102,146,696
Administrative expenses	<u>3,750,027</u>	<u>3,045,690</u>
TOTAL CASH PAID	<u>128,886,442</u>	105,192,386
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(1,343,508)</u>	<u>2,103,240</u>
NET CHANGE IN CASH	(1,343,508)	2,103,240
CASH - BEGINNING OF YEAR	<u>7,485,743</u>	<u>5,382,503</u>
CASH - END OF YEAR	<u>\$ 6,142,235</u>	<u>\$ 7,485,743</u>

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



**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.**

**d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**STATEMENTS OF CASH FLOWS *(Continued)***

**Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	\$ 765,866	\$ (195,840)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
(Increase) decrease in grants receivable	(3,319,713)	7,153,351
Increase in deposits	(299)	-
Increase (decrease) in accounts payable and accrued expenses	1,161,514	(4,866,503)
Increase in deferred revenue	61,374	-
(Decrease) increase in due to School District of Hillsborough County	<u>(12,250)</u>	<u>12,232</u>
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>\$ (1,343,508)</u>	<u>\$ 2,103,240</u>

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

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.**  
**d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**NOTES TO FINANCIAL STATEMENTS**

**Years Ended June 30, 2022 and 2021**

**NOTE 1 - NATURE OF ORGANIZATION**

Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County, Inc. (the “Coalition”) is a not-for-profit corporation organized under the laws of the state of Florida. The Coalition’s role is to develop and administer a comprehensive school readiness program and Voluntary Pre-Kindergarten (“VPK”) delivery system that prepares children to succeed in school and in life. This is an ongoing process that involves building on existing services, working in cooperation with other programs for young children, and coordinating and integrating program funding to achieve efficiency and effectiveness. The Coalition provides these services primarily through recurring funding through Florida’s Division of Early Learning (“DEL”).

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

**Basis of Accounting**

These financial statements, which are presented on the accrual basis of accounting, have been prepared to focus on the Coalition as a whole and to present revenue, expenses, and net assets based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net Assets without Donor Restrictions – Net assets not subject to donor-imposed restrictions.

Net Assets with Donor Restrictions – Net assets which are subject to donor-imposed stipulations that may or will be met by actions of the Coalition and/or the passage of time. At June 30, 2022 and 2021, there were no net assets with donor restrictions.

Revenue is reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Federal, state, and local grants are considered exchange transactions and are recorded as unrestricted revenue when earned.

Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenue of net assets without donor restrictions. Contributions are recognized when the donor makes a promise to give to the Coalition, that is, in substance, unconditional.

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

**Grants Receivable**

Grants receivable are recognized at the net amount that management expects to be collected based on established collection history and primarily represent amounts for services provided and reimbursable expenses requested from the DEL as of June 30, 2022 and 2021.

**Property and Equipment**

The Coalition capitalizes all assets acquired in excess of \$5,000 for property and equipment. Property and equipment are carried at cost for purchased assets and at fair value at date of donation for donated assets. The Coalition has no items recorded that met the capitalization requirement at June 30, 2022 and 2021.

**Revenue Recognition**

The Coalition receives substantially all of its grant revenue from federal and state agencies. Grant revenue is recognized up to the maximum amount provided in the Coalition's contracts, to the extent the performance obligations are satisfied or conditions on grants classified as nonreciprocal are met. Audits of these grants may result in disallowed costs, which may result in a liability to the Coalition. In the opinion of management, disallowed costs, if any, would not be material to the financial statements.

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs are directly attributed to the specific program or supporting service, and other costs have been allocated. Salaries are allocated based on actual time spent and other expenses are allocated based on direct usage or management's estimates of the benefit derived by each activity.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Income Taxes**

The Coalition is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Income Tax Code. Accordingly, no provision for income taxes has been included in the accompanying financial statements. The Coalition is subject to the accounting standards on accounting for uncertainty in income taxes. Management does not believe it has taken any tax positions that are subject to a significant degree of uncertainty.

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

**New Accounting Standards**

The Coalition expects to adopt the provisions of *Leases* (Topic 842) for the year ended June 30, 2023. The provisions of Topic 842 requires organizations to recognize most leases on the balance sheets as lease liabilities with a right-to-use asset.

**NOTE 3 - LIQUIDITY ANALYSIS**

The table below represents financial assets available to meet cash needs for general expenditures within one year at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Cash	\$ 6,142,235	\$ 7,485,743
Grants receivable	<u>8,596,497</u>	<u>5,276,784</u>
	<u>\$ 14,738,732</u>	<u>\$ 12,762,527</u>

As part of a cash and liquidity management policy, the Coalition structures its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

**NOTE 4 - RELATED PARTIES**

Certain members of the Board of Directors are mandated in the State of Florida School Readiness Act. This includes (a) a district superintendent of schools (or permanent designee) from the School District of Hillsborough County (“SDHC”), (b) the Executive Director of the Children’s Board of Hillsborough County (“CBHC”), (c) the Hillsborough County Board of County Commissioners (“BOCC”) county commissioner, and (d) the agency head of the BOCC Child Care Licensing Agency.

Approximately \$1,341,000 and \$1,344,000 was paid by the Coalition for services provided by the SDHC and the BOCC for the years ended June 30, 2022 and 2021, respectively. Payments to the BOCC are for compliance with Hillsborough County’s local childcare licensing ordinance. In addition, the Coalition received matching funds from the BOCC, which are designated to be used only for the school readiness and VPK programs, of approximately \$516,000 and \$430,000 for the years ended June 30, 2022 and 2021, respectively.

The Coalition received funding from the CBHC for the local match in the school readiness program of approximately \$733,000 and \$697,000 for the years ended June 30, 2022 and 2021, respectively.

**NOTE 5 - DEFERRED COMPENSATION PLAN**

The Coalition sponsors a 401(k) Deferred Compensation Plan (the “Plan”) and makes both Employer Safe Harbor and Employer Profit Sharing Contributions to the Plan.

The Employer Safe Harbor portion of the Plan provides that the employer matches 100% on the first 4% contributed by the employee. Vesting is simultaneous with the contribution. Employees are allowed to contribute on a pre-tax basis, not to exceed amounts dictated by U.S. Treasury regulations.

The Employer Profit Sharing portion of the Plan provides that the Coalition contribute 6% of an employee’s salary for the years ended June 30, 2022 and 2021. Vesting is 100% after six years of employment with the Coalition, with a 20% increase in vesting for each year of employment after the second year of employment.

**NOTE 6 - CONCENTRATIONS AND GOVERNMENT SUPPORT**

The Coalition receives a substantial amount of support from federal, state, and local government agencies. Governmental funding for programs is subject to statutory and regulatory changes, administrative rulings, interpretations of policy, intermediary determinations, and governmental funding restrictions. A reduction in the level of future support from the federal, state or local governmental agencies could have a substantial effect on the Coalition’s programs and activities.

**NOTE 7 - OPERATING LEASE**

The Coalition leases its office space under an operating lease that is set to expire in July 2026 with the ability to extend the lease for one additional term of five years. Total rent expense was approximately \$388,000 and \$377,000 for the years ended June 30, 2022 and 2021, respectively.

Approximate future minimum lease payments under the operating lease as of June 30, 2022, are as follows:

<b>Year Ending June 30,</b>	<b>Amount</b>
2023	\$ 400,000
2024	412,000
2025	424,000
2026	252,000
	<u>\$ 1,488,000</u>

The Coalition has the option to cancel its office space lease if the Coalition receives more than a 50% decrease in funding from the DEL in any fiscal year.

**NOTE 8 - COMMITMENTS AND CONTINGENCIES**

**Compliance**

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

**COVID-19**

On March 11, 2020, the World Health Organization declared a new coronavirus disease (“COVID-19”) a pandemic. COVID-19 has had a severe impact on the economy in general. The extent of COVID-19’s effect on the Coalition’s operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As a result, it is not currently possible to ascertain the potential impact of COVID-19 on the Coalition. However, if the pandemic continues to evolve into a severe worldwide health crisis, the disease could have a material adverse effect on the Coalition’s business, results of operations, financial condition and cash flows. These financial statements do not include any adjustments related to the ultimate outcome of these uncertainties.

**NOTE 9 - SUBSEQUENT EVENT**

The Coalition has evaluated events and transactions for potential recognition or disclosure in the financial statements through **March 31, 2023**, which is the date the financial statements were available to be issued.



**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.**

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

**Year Ended June 30, 2022**

<u>Federal Agency/State Agency/Pass-Through Grantor/ Program Title</u>	<u>Grant Period</u>	<u>Federal AL #</u>	<u>Contract #</u>	<u>Federal Expenditures</u>	<u>Transferred to Subrecipient</u>
<b>FEDERAL AWARDS</b>					
<b>U.S. Department of Health and Human Services:</b>					
<b>Child Care Development Fund (CCDF) Cluster:</b>					
<i>Passed through State of Florida Division of Early Learning</i>					
Child Care Development Block Grant	7/1/21-6/30/22	93.575	EL252	\$ 65,119,461	\$ 2,057,236
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	7/1/21-6/30/22	93.596	EL252	21,394,784	-
<b>Total Child Care Development Fund (CCDF) Cluster</b>				<u>86,514,245</u>	<u>2,057,236</u>
<i>Passed through State of Florida Division of Early Learning</i>					
Preschool Development Grant	7/1/21-6/30/22	93.434	EL252	231,464	-
Temporary Assistance for Needy Families	7/1/21-6/30/22	93.558	EL252	16,590,253	-
Social Services Block Grant	7/1/21-6/30/22	93.667	EL252	45,732	-
<b>Total Expenditures of Federal Awards</b>				<u>103,381,694</u>	<u>2,057,236</u>
	<u>Grant Period</u>	<u>State CSFA #</u>	<u>Contract #</u>	<u>State Expenditures</u>	<u>Transferred to Subrecipient</u>
<b>STATE FINANCIAL ASSISTANCE</b>					
<b>State of Florida Division of Early Learning</b>					
Voluntary Pre-K	7/1/21-6/30/22	48.108	EL252	24,930,447	-
<b>Total Expenditures of State Financial Assistance</b>				<u>24,930,447</u>	<u>-</u>
<u>Grantor/Pass-Through Grantor Program Title</u>	<u>Grant Period</u>	<u>Federal AL #</u>	<u>Contract #</u>	<u>Local Expenditures</u>	<u>Transferred to Subrecipient</u>
<b>STATE MATCHING AND LOCAL FUNDS</b>					
<b>State of Florida Division of Early Learning</b>					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	7/1/21-6/30/22	93.596	EL252	1,197,591	-
<b>Total State Matching and Local Funds</b>				<u>1,197,591</u>	<u>-</u>
<b>Total Federal Awards, State Financial Assistance, and Local Funds</b>				<u>\$ 129,509,732</u>	<u>\$ 2,057,236</u>

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.**  
**d/b/a Early Learning Coalition of Hillsborough County, Inc.**

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

**Year Ended June 30, 2022**

**(1) General:**

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

Indirect cost rate is dictated by federal and state contract terms. The 10-percent de minimis indirect cost rate, as allowed under the Uniform Guidance, is not in effect nor is it available under these contracts.

**(2) Other State Financial Assistance Received:**

The Coalition received funding from the DEL that was not subject to Section 215.97, Florida Statutes, as follows:

<u>Florida's Office of Early Learning</u>	<u>Contract Number</u>	<u>Current Year Expenditure</u>
<b>A. Matching Funds for Federal Programs:</b>		
State Matching Funds - 93.596 School Readiness		
CCDF Mandatory and Matching	EL252	<u>\$ 1,375,665</u>

**(3) Reconciliation to Statewide School Readiness Data and Reporting System:**

The Coalition performs reconciliations of its financial reports to the Statewide School Readiness Data and Reporting System in a timely and satisfactory manner.



Certified Public Accountants

**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  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.  
Tampa, Florida

We have audited the accompanying financial statements of The Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County (the "Coalition"), as of and for the year ended June 30, 2022, and have issued our report thereon dated **March**, 2023. 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.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

***Draft for Discussion Purposes Only***

To the Board of Directors of  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Coalition's financial statements are free of 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 the tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Certified Public Accountants

Tampa, Florida  
March \_\_, 2023



## **INDEPENDENT AUDITOR'S MANAGEMENT LETTER**

To the Board of Directors of  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.  
Tampa, Florida

### **Report on the Financial Statements**

We have audited the financial statements of The Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County (the "Coalition") as of and for the year ended June 30, 2022, and have issued our report thereon dated March \_\_\_\_, 2023.

### **Auditor's 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; 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 Auditor's Report on Internal Control over Financial Reporting and Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance in Accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated March \_\_\_\_, 2023, should be considered in conjunction with this management letter.

### **Additional Matters**

Section 10.654(1)(e), *Rules of the Auditor General*, requires that we address 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 which warrants the attention of those charged with governance. The results of the tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

***Draft for Discussion Purposes Only***

To the Board of Directors of  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.

**Purpose of the 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.

Certified Public Accountants

Tampa, Florida  
March \_\_\_\_, 2023





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

To the Board of Directors of  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.  
Tampa, Florida

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

We have audited the compliance of The Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County (the "Coalition") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Compliance Supplement, and the requirements described in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of its major federal programs and state project for the year ended June 30, 2022. The Coalition's major federal programs and state project are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Coalition's major federal programs and state project 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; the audit requirements of Title 2 *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about 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. However, our audit does not provide a legal determination on the Coalition's compliance with those requirements.

To the Board of Directors of  
The Hillsborough County School Readiness Coalition, Inc.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.

**Opinion on Child Care Development Fund Cluster, Temporary Assistance For Needy Families, and Voluntary Pre-Kindergarten Education Program**

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to in the first paragraph that could have a direct and material effect on Assisted Listing Number (“ALN”) 93.575 and ALN 93.596 Child Care Development Fund Cluster, ALN 93.558 Temporary Assistance For Needy Families (“TANF”), and CSFA 48.108 Voluntary Pre-Kindergarten Education Program for the year ended June 30, 2022.

**Report on Internal Control over Compliance**

The management of the Coalition is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and the state project. In planning and performing our audit, we considered the Coalition’s internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state project to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 the 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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Purpose of this Report**

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 results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Certified Public Accountants

Tampa, Florida  
March , 2023

***Draft for Discussion Purposes Only***

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Year Ended June 30, 2022**

**Section I - Summary of Independent Auditor's Results**

***Financial Statements***

Type of Auditor's Report Issued:

**Unmodified Opinion**

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Type of report issued on compliance for major federal program:

**Unmodified**

Any audit findings disclosed that are required to be reported in accordance with Section 200.516 of the Uniform Guidance?

☐ Yes ☒ No

Identification of Major Federal Programs:

**Federal Assistance**

**Listing Numbers**

**Name of Federal Program or Cluster**

93.575 and 93.596

Child Care Development Fund Cluster

93.558

Temporary Assistance For Needy Families

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

\$3,000,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

***Draft for Discussion Purposes Only***

**HILLSBOROUGH COUNTY SCHOOL READINESS COALITION, INC.  
d/b/a Early Learning Coalition of Hillsborough County, Inc.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)**

**Year Ended June 30, 2022**

**Section I - Summary of Independent Auditor's Results (*Continued*)**

***State Financial Assistance***

Internal control over major project:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Type of report issued on compliance for major state project: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with *Rules of the Auditor General*, Chapter 10.656? ☐ Yes ☒ No

Identification of Major State Project:

**CSFA Number**

**Name of State Project**

48.108

Voluntary Pre-Kindergarten Education Program

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

\$747,913

The Florida Office of Early Learning's grant terms require auditors to test and report on whether the Coalition's monthly reconciliation of its financial records to the statewide School Readiness Data and Reporting System was completed in an accurate and timely manner. Based on our testing, we confirm that the Coalition completed the required monthly reconciliations in a timely and satisfactory manner.

**Section II - Findings Related to the Financial Statement Audit, as Required to be Reported  
in accordance with *Government Auditing Standards***

None reported.

**Section III - Findings and Questioned Costs for Federal Awards and State Financial Assistance  
Reported in accordance with the Uniform Guidance and *Rules of the Auditor General*,  
Chapter 10.650**

None reported.

Budget to Actual January 31, 2023								
	Actual	Budget	Difference		Actual	Budget	Difference	
	YTD	YTD	YTD favorable /(unfavorable)	%	2023 Forecast	2023 Budget	YTD favorable /(unfavorable)	%
<b>Program Revenue</b>								
School Readiness	44,920,030	45,697,427	(777,397)	-1.7%	78,223,027	74,225,380	3,997,648	5.4%
School Readiness Match - DEL	970,336	824,013	146,323	17.8%	1,412,593	1,319,509	93,084	7.1%
School Readiness - Local Funders:								
Children's Board HC	700,770	311,453	389,317	125.0%	700,770	700,770	-	0.0%
HC Community Development, incl. ALICE>150	8,789	8,789	-	100.0%	8,789	-	8,789	100.0%
Hillsborough County BOCC	217,529	122,667	94,862	0.0%	276,000	276,000	-	0.0%
HC Childcare -Licensing & Fees	252,481	291,667	(39,186)	-13.4%	500,000	500,000	-	0.0%
Metro Ministries (Children's Board)	19,790	43,750	(23,960)	-54.8%	75,000	75,000	-	0.0%
City of Tampa	111,067	58,333	52,734	90.4%	111,067	100,000	11,067	11.1%
United Way	-	-	-	-	-	121,339	(121,339)	-100.0%
United Way (Quality Initiative)	38,507	29,167	9,340	32.0%	50,000	50,000	-	0.0%
Caspers	25,537	50,000	(24,463)	100.0%	25,537	50,000	(24,463)	-48.9%
School Readiness - Local Funders	1,374,470	915,826	458,644	50.1%	1,747,163	1,873,109	(125,946)	-6.7%
<b>Total School Readiness Revenue</b>	<b>47,264,836</b>	<b>47,437,265</b>	<b>(172,429)</b>	<b>-0.4%</b>	<b>81,382,783</b>	<b>77,417,998</b>	<b>3,964,786</b>	<b>5.1%</b>
Other Local Funders:								
Conn Foundation	48,180	58,000	(9,820)	-16.9%	58,000	58,000	-	0.0%
Spurlino Foundation	50,000	50,000	-	100.0%	50,000	60,000	(10,000)	-16.7%
SR Program Income (training, IECP membersh	26,091	11,667	14,425	123.6%	26,091	20,000	6,091	30.5%
HELN (Hillsborough Early Learning Network)	5,366	36,100	(30,734)	0.0%	37,000	37,000	-	0.0%
ELFL (Early Learning Florida)	8,020	58,333	(50,313)	-86.3%	100,000	100,000	-	0.0%
Lastinger Project	116,667	116,667	-	0.0%	200,000	212,000	(12,000)	-5.7%
Misc. Donations	50,400	175,000	(124,600)	-71.2%	263,500	300,000	(36,500)	-12.2%
Other Local Funders	304,725	505,766	(201,041)	-39.7%	734,591	787,000	(52,409)	-6.7%
<b>Total School Readiness Revenue and Local Revenue</b>	<b>47,569,561</b>	<b>47,943,031</b>	<b>(373,471)</b>	<b>-0.8%</b>	<b>82,117,374</b>	<b>78,204,997</b>	<b>3,912,378</b>	<b>5.0%</b>
<b>Program Expenses</b>								
School Readiness								
Direct Services	36,889,169	37,759,449	870,280	2.3%	63,741,501	60,145,057	3,596,444	6.0%
School Readiness Match - DEL	970,336	824,013	(146,323)	-17.8%	1,412,593	1,319,509	93,084	7.1%
School Readiness - Local Funders	1,244,208	996,965	(247,243)	0.0%	1,804,351	1,800,609	3,742	0.2%
General Contributions and Gifts	304,725	263,845	(40,880)	0.0%	452,305	452,305	-	0.0%
<b>Total Direct Services</b>	<b>39,408,437</b>	<b>39,844,271</b>	<b>435,834</b>	<b>1.1%</b>	<b>67,410,750</b>	<b>63,717,480</b>	<b>3,693,270</b>	<b>5.8%</b>
Personnel	5,119,627	5,051,861	(67,766)	-1.3%	8,777,187	9,488,743	(711,556)	-7.5%
Staff Development	22,167	48,258	26,091	54.1%	60,312	103,518	(43,206)	-41.7%
Professional Services	418,747	461,569	42,823	9.3%	857,536	528,692	328,844	62.2%
Occupancy	469,361	300,691	(168,670)	-56.1%	702,959	538,905	164,055	30.4%
Postage, Freight and Delivery	50,976	3,607	(47,369)	-1313.1%	53,735	4,777	48,957	1024.8%
Rentals	4,059	1,253	(2,806)	-224.0%	5,032	15,748	(10,716)	-68.0%
Supplies	42,507	61,610	19,104	31.0%	103,314	63,982	39,333	61.5%
Communications	14,729	8,018	(6,710)	-83.7%	20,958	35,501	(14,543)	-41.0%
Insurance	66,788	51,688	(15,100)	-29.2%	109,208	51,211	57,997	113.3%
Tangible Personal Property	43,868	76,917	33,050	43.0%	118,787	105,906	12,881	12.2%
Quality	541,688	904,157	362,469	40.1%	1,193,854	1,346,035	(152,181)	-11.3%
Travel	19,727	36,042	16,315	45.3%	47,422	67,606	(20,185)	-29.9%
Other Operating	101,143	251,386	150,243	59.8%	292,937	486,674	(193,737)	-39.8%
Depreciation	-	-	-	0.0%	-	-	-	0.0%
Other Operating Expenses	1,795,759	2,205,197	409,438	18.6%	3,566,055	3,348,556	217,499	6.5%
ELCHC Operating	6,915,386	7,219,558	5,427,855	44.0%	12,343,241	12,837,299	(494,058)	-3.8%
CCL/ECC	544,616	692,640	148,024	21.4%	1,192,383	1,192,383	-	0.0%
Inclusion Cost	61,250	142,917	81,667	57.1%	245,000	245,000	-	0.0%
Scholarships and Other	209,721	43,646	(166,076)	-380.5%	926,000	212,835	-	0.0%
<b>Total School Readiness &amp; Other Expenses</b>	<b>47,139,411</b>	<b>47,943,031</b>	<b>5,927,304</b>	<b>12.4%</b>	<b>82,117,374</b>	<b>78,204,997</b>	<b>3,912,378</b>	<b>5.0%</b>
<b>SR Change in Net Assets</b>	<b>430,150</b>	<b>-</b>	<b>(430,150)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>GOALS</b>								
< 5.00 %	<b>School Readiness - Admin</b>	<b>4.0%</b>	<b>4.4%</b>	<b>-0.4%</b>	<b>-9.6%</b>	<b>4.3%</b>	<b>4.2%</b>	<b>0.1%</b>
> 4.00 %	<b>School Readiness - Quality</b>	<b>6.3%</b>	<b>8.8%</b>	<b>-2.5%</b>	<b>-28.1%</b>	<b>10.0%</b>	<b>9.1%</b>	<b>0.9%</b>
< 22.00%	<b>School Readiness - Non-Direct</b>	<b>16.4%</b>	<b>19.0%</b>	<b>-2.7%</b>	<b>-14.1%</b>	<b>20.0%</b>	<b>19.0%</b>	<b>1.0%</b>
> 78.00 %	<b>School Readiness - Direct</b>	<b>83.6%</b>	<b>81.0%</b>	<b>2.7%</b>	<b>3.3%</b>	<b>80.0%</b>	<b>81.0%</b>	<b>-1.0%</b>
<b>VPK Revenue</b>								
Voluntary Pre-Kindergarten	19,684,351	21,466,373	(1,782,022)	-8.3%	38,308,758	41,560,023	(3,251,265)	-7.8%
<b>Total VPK Revenue</b>	<b>19,684,351</b>	<b>21,466,373</b>	<b>(1,782,022)</b>	<b>-8.3%</b>	<b>38,308,758</b>	<b>41,560,023</b>	<b>(3,251,265)</b>	<b>-7.8%</b>
Voluntary Pre-Kindergarten								
Direct Services	18,977,084	20,539,112	1,562,028	7.6%	37,094,219	39,897,622	(2,803,403)	-7.0%
Personnel	285,088	547,719	262,631	47.9%	688,955	1,017,628	(328,673)	-32.3%
Staff Development	1,951	8,085	6,134	75.9%	8,212	16,005	(7,793)	-48.7%
Professional Services	59,502	55,778	(3,724)	-6.7%	84,545	115,858	(31,313)	-27.0%
Occupancy	46,570	49,309	2,739	5.6%	62,972	61,095	1,876	3.1%
Postage, Freight and Delivery	7,359	409	(6,950)	-1699.8%	7,469	523	6,947	1329.0%
Rentals	755	205	(550)	-267.5%	823	3,752	(2,929)	-78.1%
Supplies	38,661	38,495	(166)	-0.4%	64,928	5,118	59,810	1168.5%
Communications	2,389	1,315	(1,074)	-81.7%	2,826	4,082	(1,256)	-30.8%
Insurance	11,281	10,121	(1,159)	-11.5%	13,010	5,944	7,066	118.9%

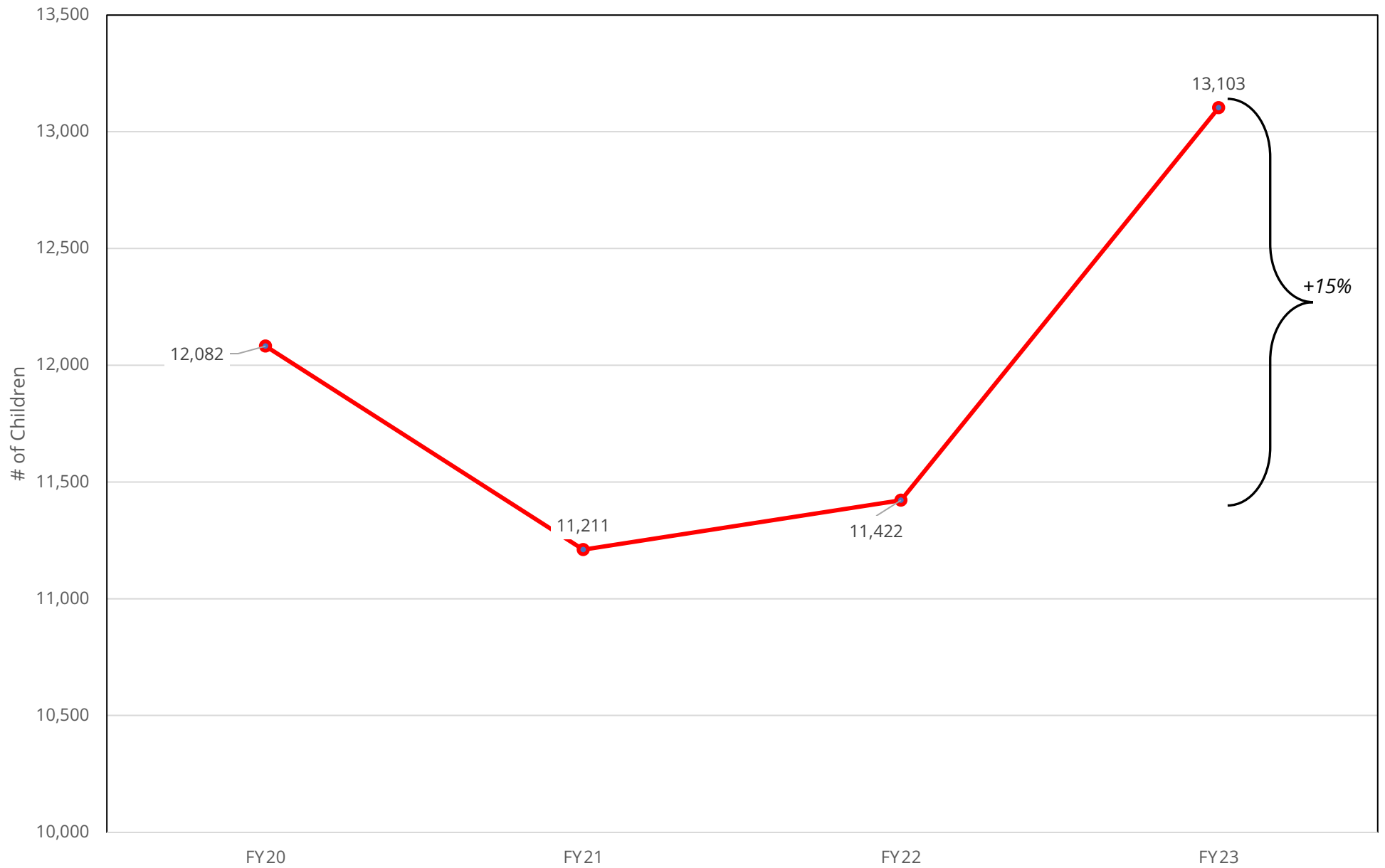
Budget to Actual January 31, 2023								
	Actual YTD	Budget YTD	Difference YTD favorable /(unfavorable)	%	Actual 2023 Forecast	Budget 2023 Budget	Difference YTD favorable /(unfavorable)	%
Tangible Personal Property	138,814	161,959	23,144	14.3%	249,805	13,693	236,112	1724.3%
Quality	86,836	7,965	(78,872)	-990.2%	191	5,689	(5,498)	-96.6%
Travel	3,253	4,908	1,655	33.7%	4,808	2,594	2,214	85.4%
Other Operating	12,517	40,994	28,477	69.5%	25,994	10,977	15,017	136.8%
Depreciation	-	-	-	0.0%	-	-	-	0.0%
Other Operating Expenses	409,889	379,543	(30,346)	-8.0%	525,584	245,330	280,255	114.2%
ELCHC Operating	694,977	927,261	232,285	25.1%	1,214,540	1,662,401	(447,861)	-26.9%
<b>Total Voluntary Pre-Kindergarten</b>	<b>19,672,060</b>	<b>21,466,373</b>	<b>2,233,822</b>	<b>10.4%</b>	<b>38,308,758</b>	<b>41,560,023</b>	<b>(3,251,265)</b>	<b>-8%</b>
<b>VPK Change in Net Assets</b>	<b>12,291</b>	<b>-</b>	<b>(12,291)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>GOALS</b>								
<b>&lt; 4.00 % VPK - Admin</b>	<b>2.3%</b>	<b>3.6%</b>	<b>-1.2%</b>	<b>-34.8%</b>	<b>2.8%</b>	<b>3.3%</b>	<b>-0.5%</b>	<b>-15.5%</b>
<b>American Rescue Plan Act (ARPA)</b>								
ARPA	56,502,184	53,191,257	3,310,927	6.2%	98,557,125	80,753,518	17,803,606	22.0%
<b>Total ARPA Revenue</b>	<b>56,502,184</b>	<b>53,191,257</b>	<b>3,310,927</b>	<b>6.2%</b>	<b>98,557,125</b>	<b>80,753,518</b>	<b>17,803,606</b>	<b>22.0%</b>
ARPA								
Direct Services	56,360,673	52,112,025	(4,248,647)	-8.2%	96,707,014	79,841,127	16,865,886	21.1%
ELCHC Operating	141,511	1,079,231	937,720	86.9%	1,850,111	912,391	937,720	100.0%
<b>Total ARPA</b>	<b>56,502,184</b>	<b>53,191,257</b>	<b>(1,442,501)</b>	<b>-2.7%</b>	<b>98,557,125</b>	<b>80,753,518</b>	<b>17,803,606</b>	<b>22.0%</b>
<b>ARPA Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CRSSA - ROAFS - OUTREACH</b>								
ROAFS - OUTREACH	223,436	333,848	(110,412)	-33.1%	572,311	355,000	217,311	61.2%
<b>Total CRSSA - ROAFS - OUTREACH Revenue</b>	<b>223,436</b>	<b>333,848</b>	<b>(110,412)</b>	<b>-33.1%</b>	<b>572,311</b>	<b>355,000</b>	<b>217,311</b>	<b>61.2%</b>
Direct Services	-	-	-	-	-	-	-	-
ELCHC Operating	223,436	333,848	110,412	33.1%	572,311	355,000	217,311	61.2%
<b>Total CRSSA - ROAFS - OUTREACH</b>	<b>223,436</b>	<b>333,848</b>	<b>110,412</b>	<b>33.1%</b>	<b>572,311</b>	<b>355,000</b>	<b>217,311</b>	<b>61.2%</b>
<b>CRSSA - ROAFS - OUTREACH</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CRSSA / ARPA - Workforce</b>								
CRSSA ADMIN	151,080	151,947	(867)	-0.6%	260,481	-	260,481	100.0%
Workforce	3,169,908	4,565,289	(1,395,381)	-30.6%	8,842,276	1,863,452	6,978,824	374.5%
<b>Total Workforce Revenue</b>	<b>3,320,988</b>	<b>4,717,236</b>	<b>(1,396,249)</b>	<b>-29.6%</b>	<b>9,102,757</b>	<b>1,863,452</b>	<b>7,239,305</b>	<b>388.5%</b>
Workforce								
Direct Services	2,965,835	4,565,289	1,599,454	35.0%	8,842,276	1,399,743	7,442,533	531.7%
ELCHC Operating	355,176	151,947	(203,228)	-133.7%	260,481	463,709	(203,228)	(0)
<b>Total Workforce</b>	<b>3,321,011</b>	<b>4,717,236</b>	<b>1,396,226</b>	<b>29.6%</b>	<b>9,102,757</b>	<b>1,863,452</b>	<b>7,239,305</b>	<b>388.5%</b>
<b>Workforce Change in Net Assets</b>	<b>(23)</b>	<b>-</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Preschool Development Grant (PDG) Revenues</b>								
PDG Revenues	195,509	226,115	(30,606)	-13.5%	386,460	-	386,460	100.0%
<b>Total PDG Revenue</b>	<b>195,509</b>	<b>226,115</b>	<b>(30,606)</b>	<b>-13.5%</b>	<b>386,460</b>	<b>-</b>	<b>386,460</b>	<b>100.0%</b>
<b>Preschool Development Grant (PDG) Expenses</b>								
Direct Services	-	-	-	-	-	-	-	-
ELCHC Operating	195,509	226,115	30,606	13.5%	386,460	-	386,460	100.0%
<b>Total PDG Expenses</b>	<b>195,509</b>	<b>226,115</b>	<b>30,606</b>	<b>13.5%</b>	<b>386,460</b>	<b>-</b>	<b>386,460</b>	<b>-</b>
<b>PDG Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>127,496,028</b>	<b>127,877,861</b>	<b>(381,833)</b>	<b>-0.3%</b>	<b>229,044,785</b>	<b>202,736,990</b>	<b>26,307,795</b>	<b>13.0%</b>
<b>Total Expenses</b>	<b>127,053,610</b>	<b>127,877,861</b>	<b>(824,251)</b>	<b>-0.6%</b>	<b>229,044,785</b>	<b>202,736,990</b>	<b>26,307,795</b>	<b>13.0%</b>
<b>Change in Net Assets</b>	<b>442,418</b>	<b>-</b>	<b>442,418</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



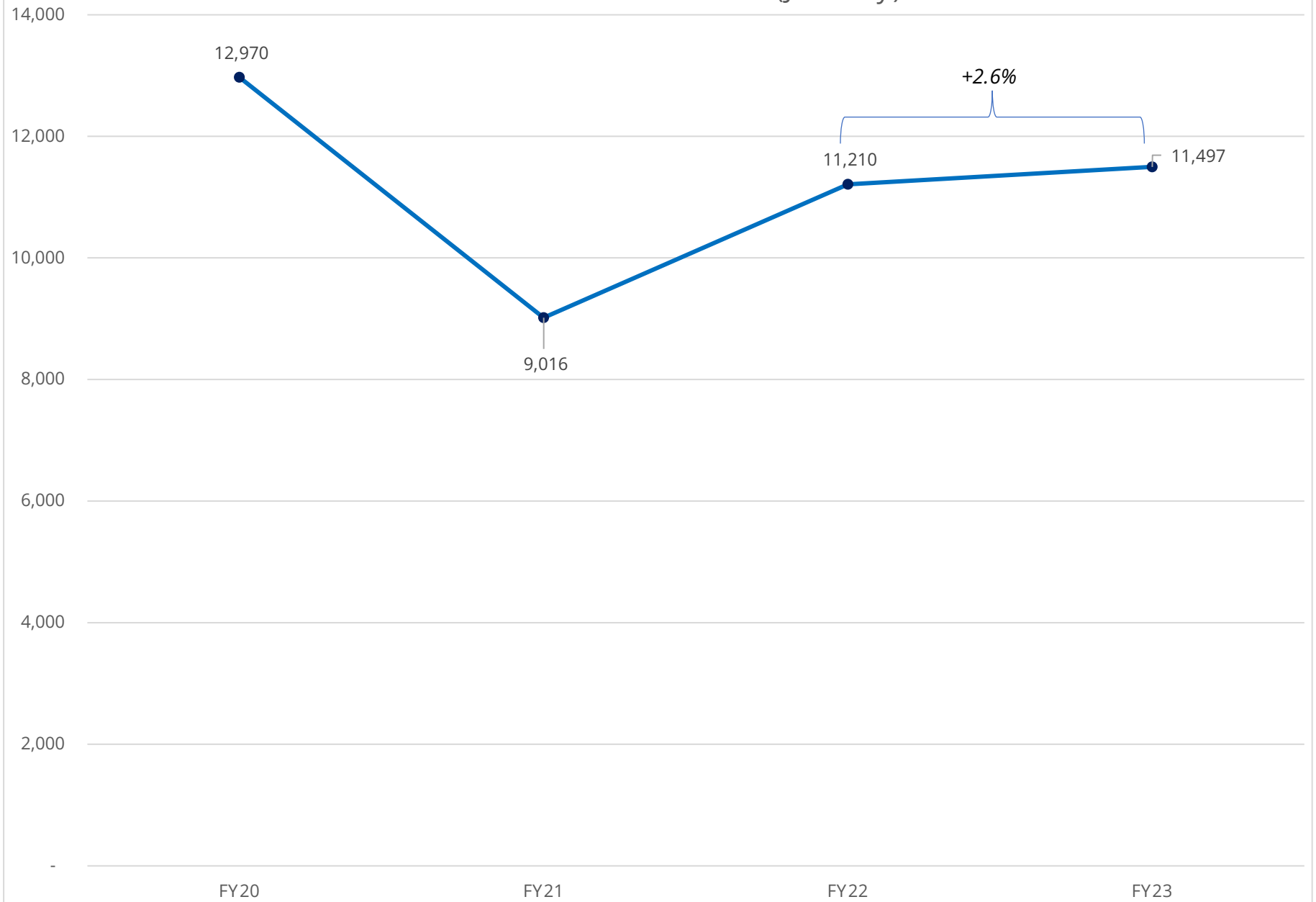
## FY23 Revenue Forecast (\$225M) vs. Budget (\$199M)

	FORECAST	BUDGET	
School Readiness	78,223,027	74,225,380	Increase to SR Expansion, Special Needs and Gold Seal Funding
Voluntary Pre-Kindergarten	38,308,758	41,560,023	Decrease to VPK \$15 Incentive
American Rescue Plan Act	98,557,125	80,753,518	Increase for ARPA Phase II
CRSSA Funding	572,311	355,000	
Workforce Funding	9,102,757	1,863,452	Increase for Build a World Class Workforce Initiative
Preschool Development Grant	386,460	-	Funding extended until June 23

## School Readiness Historical Enrollment (January)



### Historical VPK Enrollment (January)



CEO REPORT

ITEM V.

ISSUE:

CEO REPORT

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**Narrative:** The CEO will review and discuss the following items:

- Legislative Update: Special Appropriations
- Children's Summit 2023-Update
- Provider Site Updates/Schedule for April 2023
- VPK Readiness Update
- Hillsborough Day 2023
- Children's Week 2023

(2 attachments)

## Provider Site Visits with Dr. Hicks

### April 2023

**Friday, April 7, 2023** -No, provider visits due to holiday. Good Friday.

**Friday, April 14, 2023** at 9:00-10:00 am Early Scholars Learning Academy-Ms. Thompson

**Friday, April 21, 2023** at 9:00-10:00 am Harriette Jackson FCCH-Ms Jackson and perhaps her husband

**Friday, April 28, 2023** at 9:00-10:00 am Little Wonders Learning Center-Ms. Tyson

23 9:00-10:00 am

\*Please, e-mail Nancy Will if you would like to join Dr. Hicks on one of these visits.

\*E-mails have been sent out for these dates.



# ELC ED/CEO Quarterly Meeting

March 30, 2023



FLORIDA DEPARTMENT OF  
**EDUCATION**  
fldoe.org

# 2022 FAST PM 1 Kindergarten Results by County

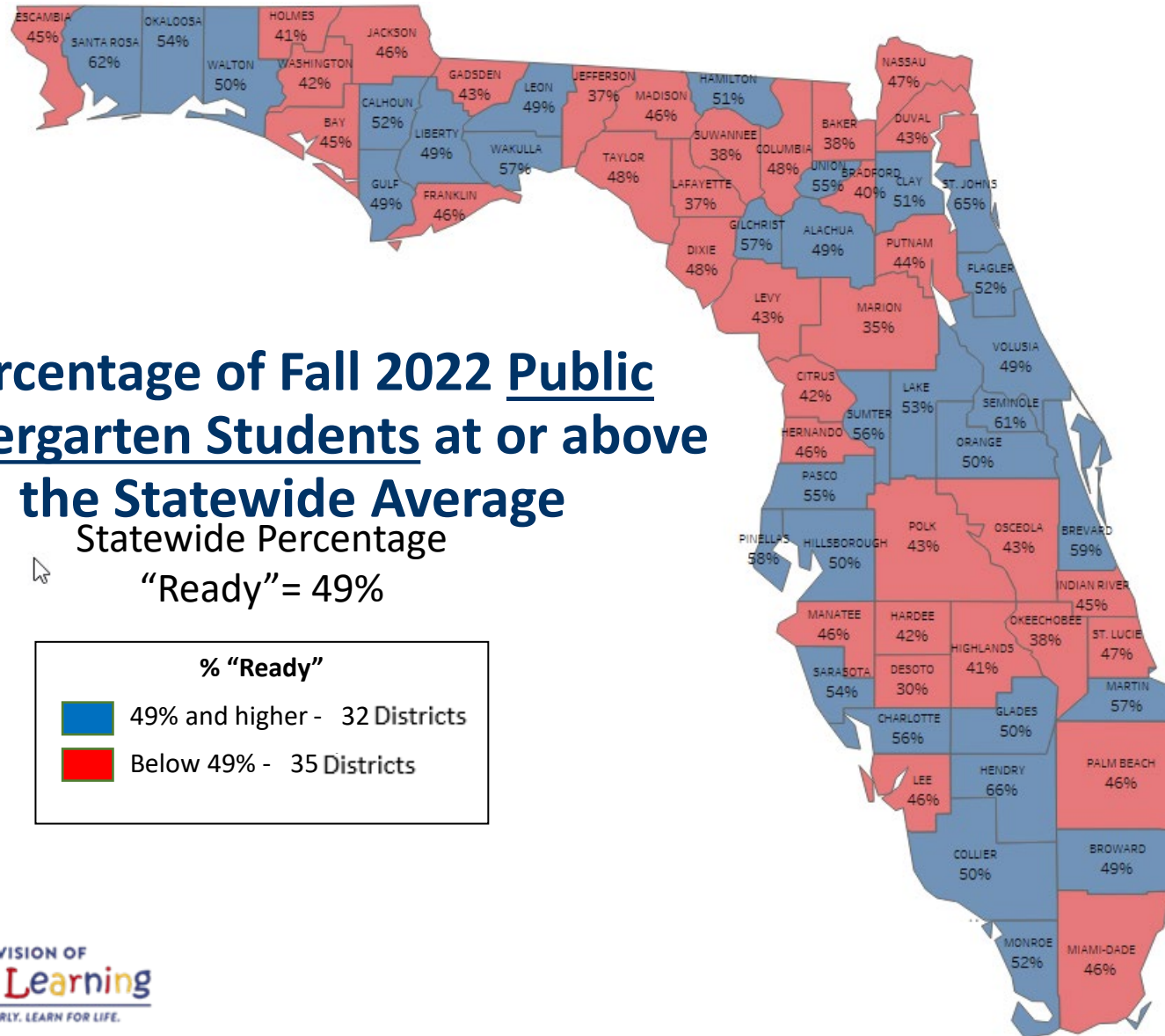
## Percentage of Fall 2022 Public Kindergarten Students at or above the Statewide Average

Statewide Percentage

"Ready" = 49%

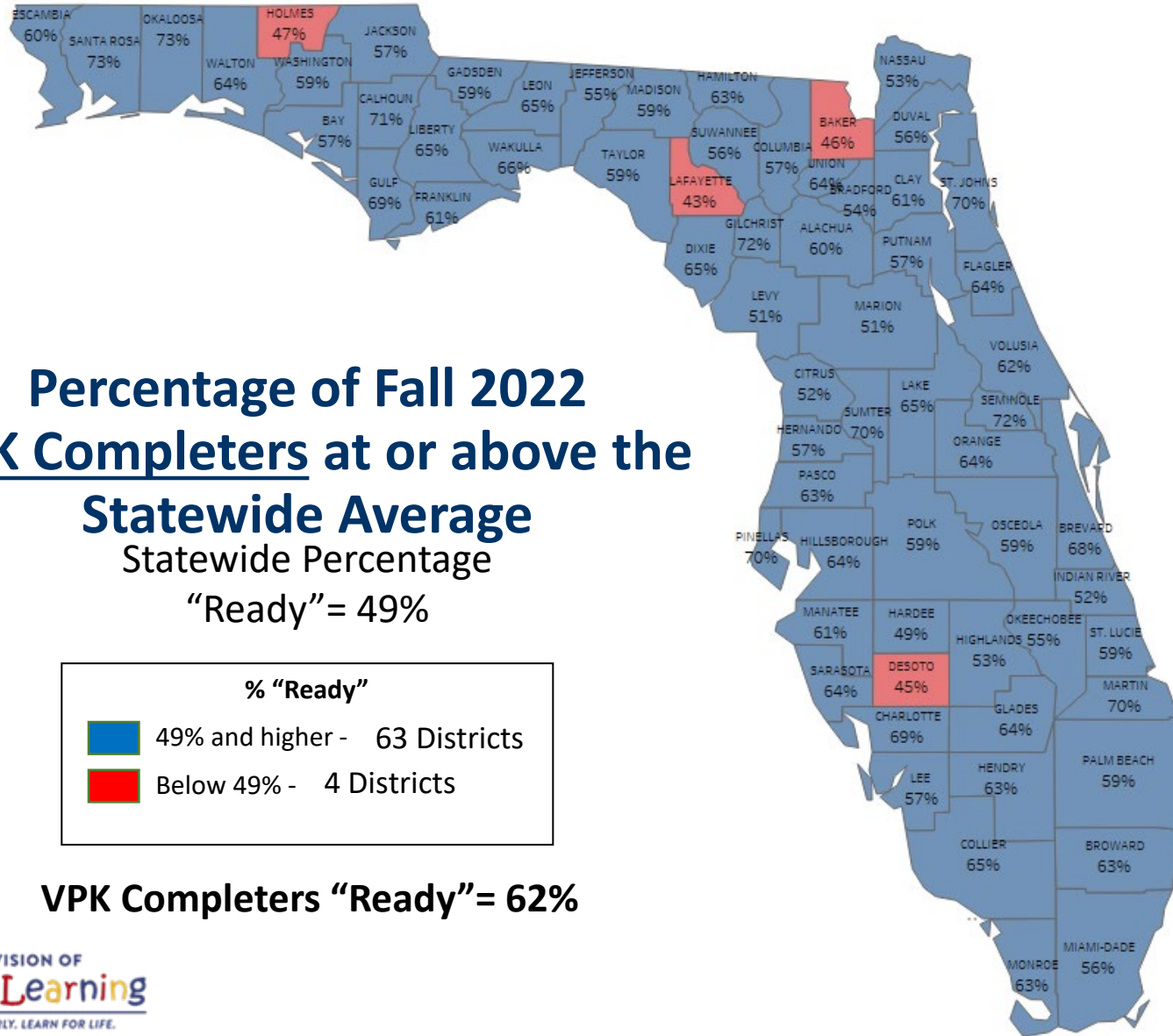
### % "Ready"

- 49% and higher - 32 Districts
- Below 49% - 35 Districts





# 2022 FAST PM 1 VPK Completer Results by County



# 2022 FAST PM 1 Kindergarten Results

## Percent Kindergarten Ready Students Statewide – Fall 2022

	Number of Test Takers	Number of Students "Ready"	Percent of Students "Ready"
All Kindergarten Students	188,511	92,755	49%
VPK Completers	92,794	57,154	62%
Non-VPK Completers	16,121	6,517	40%
Non-VPK Participants/ Unmatched	79,325	29,012	37%

*\*Ready for K: Scoring 690+ on FAST Star Early Literacy*

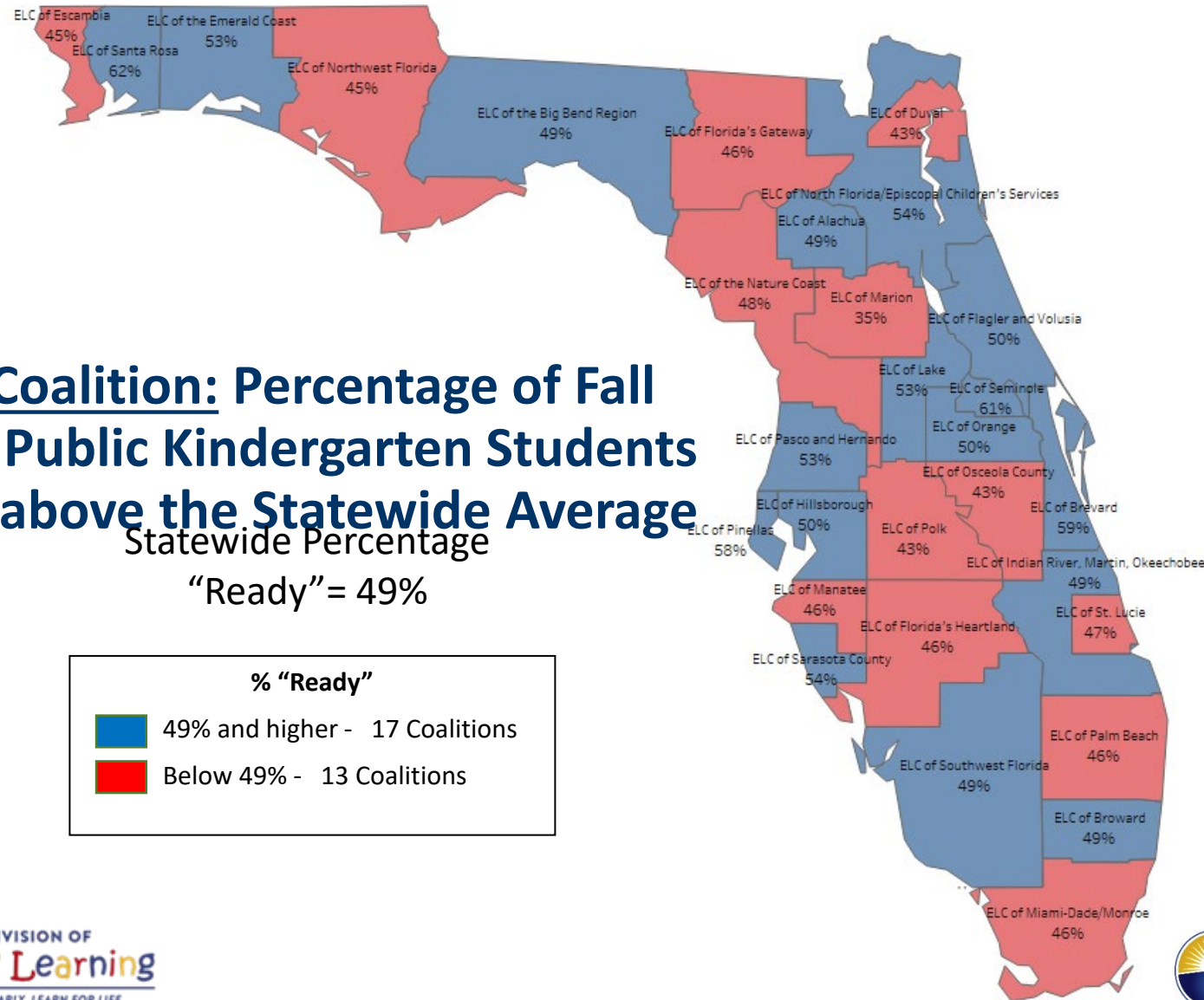
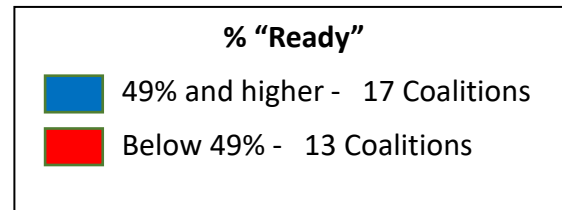


# 2022 FAST PM 1 Kindergarten Results by Coalition

**By Coalition: Percentage of Fall  
2022 Public Kindergarten Students  
at or above the Statewide Average**

Statewide Percentage

“Ready” = 49%





# 2022 FAST PM 1 VPK Completer Results by Coalition

## By Coalition: Percentage of Fall 2022 VPK Completers at or above the Statewide Average

Statewide Percentage

“Ready” = 49%

### % “Ready”

-  49% and higher - 30 Coalitions
-  Below 49% - 0 Coalitions

VPK Completers “Ready” = 62%



# Why Kindergarten Readiness Matters?

If children enter kindergarten behind:

**1 year** – **26%** chance of dropping out of high school

**2 years** – **45%** chance of dropping out of high school

**3 years** – **55%** chance of dropping out of high school

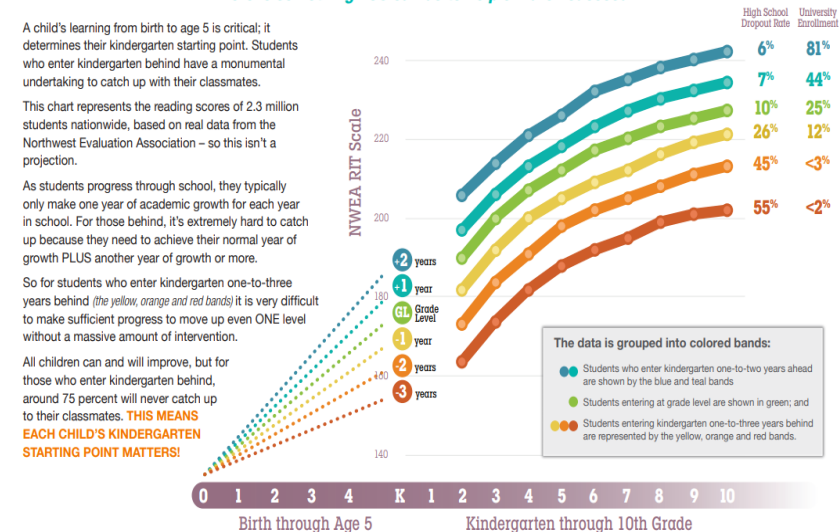
**For children who enter kindergarten behind, roughly 75% will never catch up to their classmates.**

## The First Five Years Impact Success in School and Life

*Every year 40 percent of children walk into kindergarten one-to-three years behind.*

*These students struggle to catch up. Sadly, most of them never do.*

*There is something YOU can do to help children succeed.*



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