ELCHC Board of Directors Meeting Amended (2) Agenda Packet

Monday, August 24, 2026

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

Tampa, FL 33619

https://us06web.zoom.us/j/87430730363?pwd=Cl2Qm7wbJuL7weeX3YiOb0iJtVVwQy.1

Meeting ID: 874 3073 0363

Passcode: 529997

ELCHC Board of Directors Meeting Amended (2) Agenda

Monday, August 24, 2026

I. WELCOME & INTRODUCTIONS — A. Patel

A. Roll call/Quorum Verification

B. Pledge of Allegiance

II. PUBLIC COMMENT I — 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. All public comment in Public Comment I must pertain to an item on the approved agenda. Statements or remarks must be related only to the business of the Board. 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. Mission Moment

B. Sponsorship for the Education of Young Children Summit 2026

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. Approval of the August 24, 2026 Board of Directors Annual Meeting Agenda

B. Approval of the June 22, 2026 Annual Board of Directors Draft Meeting Minutes - 4

V. LEGAL REPORT — P. Quin, Esq.

A. Early Learning Coalition of Hillsborough County Draft Media Policy - 8

B. Response to lease signing

VI. ACTION ITEMS — A. Patel

A. Approval of the recommendation of the Governance Committee for ELCHC Board of Directors Membership

- A. Board Membership Application - CAVALLARO - 12
- B. Board Membership Application-SIVIGLIA - 17

VII. DISCUSSION — A. Patel

A. ELCHC Board of Directors Annual Fall Retreat-Saturday, November 7, 2026

VIII. COMMITTEE REPORTS — A. Patel

A. Executive Committee Report - 22	A. Patel
B. Governance Committee Report - 23	S. Robinson
C. Finance Committee Report - 24	J. Jenkins
D. Service Delivery & Efficiency Committee Report - 25	A. Jae
E. Development & Outreach Committee Report - 26	S. Robinson
F. Legislative Committee Report - 27	G. Casanova
G. Provider Review Hearing Committee Report - 28	J. Jenkins

IX. FINANCIAL REPORT — C. Haines

A. Financial Report - 32

X. CEO REPORT

F. Hicks

A. Education of Young Children Summit I and II Updates

B. Teacher's Night Out 2026

L. Godwin

C. ELCHC: Lease Update

D. Teacher Incentives

XI. SUPPLEMENTAL DOCUMENTS

A. Current ELCHC Board Members and their dates for terms of service_7.30.2026 - 81

B. BuildingMove_Board Mtg - 82

XII. ANNOUNCEMENTS

A. Patel

A. Day of Play is scheduled for Saturday, December 5, 2026 from 10:00 am-12:00 noon at Gardenville Recreation Center in Gibsonton, Florida

B. The next ELCHC Board of Directors Regular Meeting is scheduled for October 12, 2026 at 3:00 p.m.

XIII. PUBLIC COMMENT II

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. Statements or remarks must be related only to the business of the Board. 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.

XIV. ADJOURNMENT

A. Patel

EARLY LEARNING
COALITION OF HILLSBOROUGH COUNTY

BOARD OF DIRECTORS ANNUAL MEETING UNAPPROVED MINUTES

Monday, June 22, 2026, at 3:00 pm
6302 E. Martin Luther King Jr. Blvd., Suite 100
Tampa, FL 33619

MEETING ATTENDANCE

Facilitator: Aakash Patel, Chair

Board Members Present:
Aakash Patel, Dr. Shawn Robinson, Beth Pasek, Cameron Cassedy, Kelly Flannery, Gino Casanova*, Annette Eberhart*, Amanda Jae*, Ashley Porch*, Bob Hyde*, Commissioner Myers*, Dr. Jacquelyn Jenkins*, Dr. Emily Shaffer-Hudkins*, Dr. Daira Barakat*, Wynton Geary*, Felicia Thomas*, Noelle Wostal*, Adam Giery*, Alina Shaffer*, and Rebecca Bacon*

Board Members Absent:
Brian Mays, and Chantal Porte,

ELCHC Staff:
Dr. Fred Hicks, Nancy Will, Sabrina Ruiz, Rick Rampersad, and Casie Haines

Other Attendees:
Attorney Paul Quin, Alex Ochoa, Senator Brian Nathan, Deputy Secretary Adrienne Campbell and Dr. Brittany Birken

CALL TO ORDER

Quorum Verification
Quorum was established at 3:06 pm.

Pledge of Allegiance
Chair Patel led the Pledge of Allegiance.

PUBLIC COMMENT I

No, public comment I.

CHAIRMAN'S REPORT

Chair Patel introduced Senator Brian Nathan as the guest speaker. Senator Brian Nathan introduced himself as being elected in the Special elections in March 2026. Senator Nathan shared a couple of his top priorities as redistricting and property taxes. Senator Nathan shared with the board that he was a navy veteran and was able to complete his degree in 2008 utilizing the GI Bill. Senator Nathan also shared that wants to bring back common sense governing and supports the Voluntary Pre-School Program (VPK) as his family was able to use the program for their daughter. Senator Nathan shared that both his children are currently in high school and doing well. Senator Nathan also shared that he would need to run for reelection in November to continue to support programs like VPK and other programs that support regular Floridians.
Chair Patel thanked Senator Nathan for his service and shared that a date would be worked on for the Senator to visit a childcare facility.

Dr. Fred Hicks Chief Executive Officer (CEO) shared that a military initiative would be worked on again for this next session.

Senator Nathan confirmed his availability in attending the Education of Young Children's Summit in September.

Chair Patel introduced Deputy Secretary Adrienne Campbell. Deputy Secretary shared that education is a top priority to her and her family having four children with the youngest recently graduating from VPK. Depurty Secretary shared the Florida juvenile system is one of the largest in the country starting with education and training to set kids up as much as possible for success. Deputy Secretary shared that there is a potential for a partnership between the Early Learning Coalitions and her office.

There was board conversation pertaining to Deputy Secretary's office and the work they do for preventable childcare challenges.

Chair Patel thanked Deputy Secretary Campbell for her time and sharing the work her office does in partnership with setting up families and children for success.

Chair Patel asked board members present if they were able to attend the Education of Young Children Summit in September.

CONSENT AGENDA

The following items were included under the Consent Agenda:
Approval of the June 22, 2026, Board of Directors Annual Meeting Agenda
Approval of the April 20, 2026, Board of Directors Draft Meeting Minutes

Beth Pasek made a motion to approve the consent agenda as presented. Dr. Shawn Robinson made a second. The motion passed unanimously.

LEGAL REPORT

Paul Quin, ELCHC Board attorney, shared the coalition is moving ahead with a memo of understanding with the school district and the housing authority. Mr. Quin shared there would be revisions before the Governance Committee by the next meeting to keep the board up to date.

ACTION ITEMS

Nomination & Election of Officers

Chair Patel read through the slate of current officers one by one for nomination and vote.

Kelly Flannery made a motion to re-elect Dr. Shawn Robinson as Vice Chair of the ELCHC Board of Directors. Adam Giery made a second. The motion passed unanimously.

Dr. Shawn Robinson made a motion to re-elect Bob Hyde as Secretary of the ELCHC Board of Directors. Beth Pasek made a second. The motion passed unanimously.

Dr. Shawn Robinson made a motion elect Noelle Wostal as Treasure of the ELCHC Board of Directors. Beth Pasek made a second. The motion passed unanimously.

ELCHC Committee Assignments FY26-27

Chair Patel stated that committees would stay the same until the next meeting in August.

Chair Patel assigned new board member Ms. Sheila Doyle to the Finance Committee.

ELCHC Proposed Board of Directors Meeting Schedule FY 26-27

Chair Patel stated that the board meeting in October would need to be moved from October 12 to October 19 as it is a bank holiday.

Cameron Cassedy made a motion to approve the ELCHC Board of Directors meeting schedule for FY26-27 as presented. Dr. Shawn Robinson made a second. The motion passed unanimously.

Approval of Quality Funding Allocation for the 2026 Childcare Provider and Family Child Care Home Stability Support Mini-Grant

Dr. Shawn Robinon made a motion to approve the quality funding allocation for the 2026 Childcare Provider and Family Child Care Home Stability Support Mini-Grant as presented. Beth Pasek made a second. The motion passed unanimously.

There was board discussion on any one-time dollars being spent and the expectation of providers moving forward with possible continued budget constraints.

DISCUSSION

Child Care Affordability Presentation

Chair Patel introduced Dr. Brittany Birken currently with the Atlanta Federal Reserve System.

Dr. Birken presented on the affordability and economic development and function supports of the Central Bank's mandate of stable prices and maximum employment by helping improve the economic opportunity of low-and moderate-income (LMI) individuals and underserved places for a stronger economy for all Americans.

Presentation of Audited Financials of and for the year ended June 30, 2025

Skipped.

Committee Reports

Each of the committee chairs presented their report based on the memos included in the agenda packet as presented.

Executive Committee

Governance

Finance

Service Delivery & Efficiency

Development & Outreach

Provider Review Hearing

Legislative

FINANCIAL REPORT

ELCHC Budget to Actuals through April 30, 2026

Casie Haines, Chief Financial Officer, presented her findings as presented in the agenda packet. Ms. Haines also, shared plans to spend all administrative dollars with zero children on the waitlist by July 1, 2026.

There was board discussion on the members of the Blue-Ribbon council.

CEO REPORT

Dr. Fred Hicks, CEO shared the following updates briefly due to time constraints.

Budget Update

Education of Young Children Summit I and II Updates

Dr. Hicks shared a list of current sponsors of the Education of Young Children Summit part I. Dr. Hicks encourages board members to fill their tables using the Tool Kit available to assist in raising awareness and funds of the Summit.

ELCHC: Lease next steps

Dr. Hicks shared with the board that a lease would soon be signed after review by attorneys for the ELCHC to move locations starting on January 1, 2027, when staff would need to return to the office at least 50% of the time.

Annual Progress Monitoring (PM) 3 scores for Voluntary Prekindergarten (VPK)

Dr. Hicks reviewed the PM3 progress scores on page 54 of the agenda packet.

SUPPLEMENTAL DOCUMENTS

Education of Young Children Summit 2026-Sponsorship Packet

Blue-Ribbon Council Information Sheet

ANNOUCEMENTS

The next ELCHC Board of Directors Regular meeting is scheduled for August 24, 2026, at 3:00 pm.

PUBLIC COMMENT II

There was no Public Comment II.

ADJOURNMENT

Dr. Shawn Robinson made a motion to adjourn the meeting at 4:39 pm. Beth Pasek made a second motion. The motion passed unanimously.

Read and approved by: _____ _____

Bob Hyde, ELCHC Board of Directors Secretary *Date*

Early Learning Coalition of Hillsborough County
Media & Communications Policy

Policy Number: _____
Effective Date: _____
Approved By: Board of Directors on __/__/____

1. Purpose

The purpose of this policy is to ensure that all communications made on behalf of the Early Learning Coalition of Hillsborough County ("ELCHC") are:

- Accurate, consistent, and aligned with the Coalition's mission
- Compliant with Florida law, including public records requirements
- Protective of confidential information related to children, families, and providers

ELCHC is committed to transparent, responsible communication that supports early learning outcomes and public trust.

2. Scope

This policy applies to:

- All employees
- Board members
- Contractors, consultants, and volunteers
- Any individual authorized to represent ELCHC in public or media-facing communications

3. Authorized Spokespersons

Only designated individuals may speak on behalf of ELCHC to the media or issue official public statements. The CEO shall have the authority to designate a particular media spokesperson from the list below for responding or addressing a specific media issue or question.

Authorized Spokespersons:

- Chief Executive Officer (CEO)
- Board Chair (or designee for governance matters)
- Officially designated Communications staff or spokesperson

Requirements:

- Staff must **not respond directly to media inquiries**
- All inquiries must be immediately forwarded to the CEO or designee
- No employee may represent personal opinions as those of ELCHC

4. Media Request Procedures

All media inquiries (press, interviews, statements, data requests) must follow this process:

1. Direct request to CEO or Communications lead
2. Log request (date, outlet, topic, deadline)
3. Review for:
    - Accuracy
    - Public records implications
    - Confidentiality concerns
4. Prepare approved response
5. Maintain documentation of all communications

NO INFORMATION MAY BE RELEASED WITHOUT PROPER AUTHORIZATION.

5. Public Records Compliance

ELCHC complies with **Florida Public Records Law (Chapter 119, F.S.)**, which requires transparency in certain government-related records.

Key Requirements:

- All media communications may be subject to public records disclosure
- Requests must be handled centrally through designated staff
- Fees may apply for record production (as permitted by law)
- Written and electronic communications (including email/text) are subject to retention and production under Chapter 119.

EMPLOYEES MUST ASSUME THAT ANY COMMUNICATION MAY BECOME PUBLIC.

6. Confidentiality & Privacy

ELCHC must protect all confidential and personally identifiable information (PII), including:

- Child and family data
- Financial assistance information
- Provider records
- Case files and eligibility details
- Other materials which are declared exempt under Chapter 1119.

Certain confidential information is protected under state and federal law and **must not be disclosed in any media or public communication**.

7. Branding & Messaging Standards

To maintain a unified public identity:

- Only approved logos and materials may be used. ALL such logos and materials must be approved by the CEO
- Messaging must align with:
    - Florida Division of Early Learning
    - Coalition-approved language for programs

8. Crisis Communications

In the event of an emergency, incident, or reputational risk:

Protocol:

1. Notify CEO immediately
2. Suspend all external communications unless authorized
3. CEO shall designate a single spokesperson
4. Issue coordinated and approved statements only

Goals:

- Ensure accuracy
- Protect confidentiality
- Maintain public trust

9. Employee Conduct & Personal Use

Employees must not:

- Represent themselves as speaking on behalf of ELCHC without written authorization
- Share internal or confidential matters publicly
- Use personal social media to disclose Coalition-related information

Employees are encouraged to:

- Direct inquiries to official channels
- Maintain professional boundaries

10. Training & Compliance

- All staff will receive training on:
  - Media handling procedures
  - Public records law
  - Confidentiality requirements
- Violations of this policy may result in disciplinary action

11. Records Retention

All communications related to media and public interaction must be:

- Retained in accordance with Florida retention schedules
- Available for audit or public records requests

12. Review & Updates

This policy will be:

- Reviewed annually
- Updated as needed to reflect changes in law or best practices

ACTION	ITEM VI.A.

ISSUE: Application for ELCHC Board of Directors Membership

RECOMMENDED ACTION: Approve the recommendation of the Governance Committee for Board membership, Stefano Cavallaro to serve a first 4-year term to the full Board of Directors for election with the term to end on August 24, 2030.

NARRATIVE:
ELCHC By-Laws Article 5 Section 2

The Governance Committee has the responsibility of recommending action items to the full Board that relate to: Board By-Laws, Board policies, Board meeting procedures and protocols, Board member nominations, Board officer nominations, Board leadership structure, the Chief Executive Officer evaluation process (each early learning coalition shall complete an annual evaluation of the early learning coalition's executive director or chief executive office on forms adopted by DEL), and Chief Executive Officer communication with Board and Florida Department of Education Division of Early Learning (DEL). Membership shall consist of board members appointed by the Board Chair.

Stefano Cavallaro has expressed great interest in serving on the ELCHC Board of Directors. Mr. Cavallaro's application is attached.

(1-attachment)

EARLY LEARNING
COALITION OF HILLSBOROUGH COUNTY

Board Membership Application

Please type or print clearly

PERSONAL INFORMATION

Last Name	First Name	Middle
Cavallaro	Stefano	J.

[redacted]
DOB: mm/dd/yyyy

Carlton Fields, P.A. - Attorney
Employer/Affiliation | Title

608 S. Matanzas Ave, Unit 3
Street Address

Tampa, FL 33609
City/State/Zip Code

[redacted]
813-229-4248
Phone | Mobile | Fax

Email Address: [redacted]

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

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
Hillsborough County Bar Association	2025 to present	Member
FSU College of Business Recent Alumni Board	2017-2019	Chairman

STATEMENT OF INTEREST (*Use additional pages or cover letter if needed*)
What is your educational background?

B.S. Florida State University – Political Science & Accounting

J.D. University of Florida

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

-Grew up in a family where father was a teacher and HS basketball coach; mom was a labor and delivery nurse

-Leadership in the Marine Corps, to include Military Family Life Training

-Service as a Military Prosecutor, to include cases involving minor children

-Service as a Victims Legal Counsel to include representation of minor children

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

-Service and leadership background from my military time

-Education leadership experience from time as FSU Student Body President and Member of the FL Board of Governors

-Legal and accounting knowledge based on education and career

-Personal commitment to the value of education from my experiences growing up in an educator family

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 Office of Early Learning (OEL), 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	[redacted]	aakash@elevate-inc.com	Professional
Donald Kirk	[redacted]	DKIRK@carltonfields.com	Professional
LtCol Celidon Pitt	[redacted]	celidon.pitt@usmc.mil	Both

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

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

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

July 14, 2026
Date

Application forms may be completed in full and submitted to:
Nancy Will, Executive Assistant to CEO and Board of Directors Liaison
Early Learning Coalition of Hillsborough County
6302 E. Dr. Martin Luther King Jr. Blvd., Ste 100
Tampa, FL 33619
Email: nwill@elchc.org
Website: www.elchc.org
Telephone: (813) 867-0753
Fax: (813) 435-2299

ACTION	ITEM VI.B.

ISSUE: Application for ELCHC Board of Directors Membership

RECOMMENDED ACTION: Approve the recommendation of the Governance Committee for Board membership, Anthony Siviglia to serve a first 4-year term to the full Board of Directors for election with the term to end on August 24, 2030.

NARRATIVE:

ELCHC By-Laws Article 5 Section 2

The Governance Committee has the responsibility of recommending action items to the full Board that relate to: Board By-Laws, Board policies, Board meeting procedures and protocols, Board member nominations, Board officer nominations, Board leadership structure, the Chief Executive Officer evaluation process (each early learning coalition shall complete an annual evaluation of the early learning coalition's executive director or chief executive office on forms adopted by DEL), and Chief Executive Officer communication with Board and Florida Department of Education Division of Early Learning (DEL). Membership shall consist of board members appointed by the Board Chair.

Anthony Siviglia has expressed great interest in serving on the ELCHC Board of Directors. Mr. Siviglia's application is attached.

(1-attachment)

EARLY LEARNING
COALITION OF HILLSBOROUGH COUNTY

Board Membership Application

Please type or print clearly

PERSONAL INFORMATION

Siviglia — Last Name
Anthony — First Name
Middle

[redacted]
DOB: mm/dd/yyyy

Employer/Affiliation
Title

ARCW Leavitt Insurance Services, Associate Agent
Street Address

17303 Lockwood Ridge Dr, Tampa FL 33647
City/State/Zip Code

407-719-6396 — Phone
407-719-639 — Mobile
Fax

Email Address: Anthony-Siviglia@leavitt.com or A[redacted]

Are you a parent? [X] Y [ ] N If yes, ages of Children 2.5 Years

Is your employer [X] 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
Leadership Tampa Bay	08/2025-Present	Class of 26
American Cancer Society	01/2018-05/2024	Board Member & Chair of Young Leaders Board
Centre Club Tampa Board of Gov.	01/2021-12/2024	Board Member & Chair
UT Board of Counselors	08/2024 - Present	

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

What is your motivation to serve on the Board? kg

Grew up in Orlando and went through private school for K-12 then University of Tampa for my Bachelors Degree.

[redacted]

As a parent of a young child, I have gained insight into early learning, child development, and how children reach milestones at different stages.

I also appreciate the differences between child care facilities and stay-at-home care, and I believe active parent and guardian involvement is essential to supporting children and the early learning community.

[redacted]

I bring a unique perspective to the board as both a parent of young children and a professional who works with child care facilities to ensure they have appropriate insurance coverage.

My experience allows me to see the challenges and opportunities from both the family side and the provider side. I believe this perspective can help strengthen the knowledge base within ELCHC and better support the population we serve.

[redacted]

☒ No ☐ Yes If yes, please explain:

[redacted]

☒ Governance ☐ Finance ☐ Legislative Affairs

☐ Service Delivery & Efficiency ☐ Provider Review Hearing ☐ Development

[redacted]

Name	Phone Number	Email	Professional/Personal
Aakash Patel	[redacted]	aakash@elevate-inc.com	Personal
Jeff Chernoff	[redacted]	JMC@iat.bz	Both
Tammy Mulrain	[redacted]	Tammy-Mulrain@leavitt.com	Professional
Tracy Cornelissen	[redacted]		Personal

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

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

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.

Anthony Siviglia
Applicant Signature

07/23/2026
Date

Application forms may be completed in full and submitted to:
Nancy Will, Executive Assistant to CEO and Board of Directors Liaison
Early Learning Coalition of Hillsborough County
6302 E. Dr. Martin Luther King Jr. Blvd., Ste 100
Tampa, FL 33619
Email: nwill@elchc.org
Website: www.elchc.org
Telephone: (813) 867-0753
Fax: (813) 435-2299

VIII.A.

ISSUE: **Executive Committee Report**

NARRATIVE:
The Executive Committee met on August 10, 2026 to review, discuss and vote on the following:

- Approval of draft meeting minutes for June 15, 2026
- Approval of the August 24, 2026, draft Board of Directors Agenda
- Legal Update on CEO contract renewal: no need for a vote per contract parameters for extension of contract
- Discussion Items-Education of Young Children's Summit, Department of Early Learning (DEL) Leadership Change and ELCHC Board of Directors Recruitment Efforts
    - Board Membership Application-Stefano Cavallaro
    - Board Membership Application-Anthony Siviglia
- Committee reports: Governance, Finance, Service Delivery & Efficiency, Legislative, Development & Outreach, and Provider Review Hearing
- CEO Report: Be the Ball scheduled for August 30, 2026 at Topgolf Tampa
- Announcements:
    - Day of Play is scheduled for Saturday, December 5, 2026 will be held at Gardenville Recreation Center in Gibsonton, FL 33534 from 10:00 am to 12:00 noon please RSVP to Nancy Will
    - The next ELCHC Executive Committee meeting will be held on October 5, 2026
- Adjournment

COMMITTEE REPORTS VIII.B.

ISSUE: **Governance Committee Report**

NARRATIVE:
The Governance Committee met on Monday, August 10, 2026, to review, discuss and vote on the following:

- Action Items
  - Approval of the March 23, 2026 draft meeting minutes
  - Board Membership Application-Stefano Cavallaro
  - Board Membership Application-Anthony Siviglia
- Discussion Items
  - Chief Executive Officer (CEO) Annual Evaluation
  - ELCHC Board of Directors Annual Forms-Conflict of Interest
  - Early Learning Coalition of Hillsborough County-Social Media Policy
- CEO Report
  - Education of Young Children 2026 Summit Update
  - Lease Update
  - Be the Ball
  - Part-Ready to Rise
- Announcement(s)
  - Day of Play: Scheduled for Saturday, December 5, 2026, Location: To be determined
  - Next Governance Committee Meeting is scheduled for Monday, September 1, 2026
- Supplemental Documents
  - Current ELCHC Board of Directors Membership and their dates for terms of service

COMMITTEE REPORTS VIII.C.

ISSUE: **Finance Committee Report**

NARRATIVE:
The Finance Committee met on Wednesday, August 05, 2026 to review, discuss and vote on the following:

- Approval of draft meeting minutes for June 10, 2026
- Action Items
  - Approval to allocate $50,000 for Microsoft Teams Phone System Enhancements: i.e. third-party call reporting, call center, management, reporting, etc.
  - Approval of a three-year agreement not to exceed $98,000 for Independent Audit of Financial Statements, Single Audit, Retirement Plan Audit, and Tax services for Fiscal Years 2024-2025, 2025-2026, and 2026-2027
- Discussion Item(s)
  - Termination Letter for Forvi Mazars, LLP
- Finance Report
  - FY 2026-2027 ELCHC budget based on the DEL (Department of Early Learning) Notice of Award dated July 1, 2026
- CEO Report
  a. Education of Young Children Summit 2026
  b. Lease Update
  c. Be the Ball
  d. Part II-Ready to Rise
- Announcement(s)
  a. Day of Play will be held on December 5, 2026 Location is TBD
- Adjournment

COMMITTEE REPORTS VIII.D.

ISSUE: **Service Delivery & Efficiency Committee Report**

NARRATIVE:
The Service Delivery & Efficiency committee did not meet during the last cycle of meetings due to the start of the new school year. The committee is scheduled to meet on August 27.

COMMITTEE REPORTS	VIII.E.

ISSUE: **Development & Outreach Committee Report**

NARRATIVE:
The Development & Outreach Committee met on July 8, 2026 and on August 12, 2026 to approve, review and discuss the following items:

- Approve the June 17, 2026 and July 8, 2026 Draft Meeting Minutes
- Discussion Items:
  - Review of Blue-Ribbon membership
  - Education of Young Children Summit 2026
  - Be the Ball
- Announcements
  - Day of Play: Scheduled for Decembe5, 2026 from 10:00 am-12:00 noon location to be determined.
  - Next meeting of the Development & Outreach Committee is scheduled for October 21, 2026 at 3:00 pm

COMMITTEE REPORTS VIII.F.

ISSUE: **Legislative Committee Report**

NARRATIVE:
The Legislative Committee did not meet during the last cycle of board committee meetings.

COMMITTEE REPORTS VIII.G.

ISSUE: **Provider Review Hearing Committee Report**

NARRATIVE:
The Provider Review Hearing Committee heard two cases during the last cycle of meetings. Attached are the letters with the committee's decision.

Currently, there are no additional hearings scheduled.

(2-attachments)

EARLY LEARNING
COALITION OF HILLSBOROUGH COUNTY

6302 E. MARTIN LUTHER KING, JR. BLVD.
SUITE 100, TAMPA, FL 33619

PHONE: 813-515-2340
WEB: www.elchc.org

July 24, 2026

TAMPA COMMUNITY
CENTER
1725 E FOWLER AVE
TAMPA, FL 33612-5523

Dear TAMPA COMMUNITY CENTER,

This letter is to notify you that the Early Learning Coalition of Hillsborough County (ELCHC) has reached a decision based on the appeal hearing regarding observations made during onsite visits and the violations from the Department of Children and Families (DCF) in the last 2 years. During the appeal, July 16, 2026, the following was decided:

The board committee has chosen to move forward with the termination. In accordance with Section 55 (a) of the Statewide Voluntary Prekindergarten (VPK) contract and Section 67 (a) and 71 (a) and (b) of the School Readiness Contract, the Early Learning Coalition of Hillsborough County (ELCHC) is terminating your contracts for a period of three **(3) years**.

The ELCHC has determined that these citations are severe and constitute violations of the statewide contracts. TAMPA COMMUNITY CENTER will be eligible to recontract with the ELCHC on **July 1, 2029**, subject to a review of its licensing history confirming no Class I or Class II or Class III violations, a reinspection upon reapplication, and completion of the following corrective actions:

- Update toilet protocols.
  - **Please Note:** The use of plastic wrap is not permitted and should not be included as part of the protocol.
- Replace the sink.
- Designate an aftercare space.
- Repair the playground.
- Install childproof outlet covers.

What are the next steps:

1. Gather Required Records: Submit all School Readiness and VPK records from the past five years, including:

    a. Child enrollment certificates
    b. Sign-in and sign-out sheets
    c. Proof of parent co-payments
2. Submission Deadline: Ensure all records are delivered to our office by close of business on the business day after the termination date.
3. Consequences for Non-Compliance: Failure to provide these records will result in withholding your final payment.
4. Returning Your Records: To arrange the return of your documents, email Deborah Garcia at Dgarcia@elchc.org.

Should you have any questions, please feel free to contact Lauren Morgan, Manager, Provider Support by email at LMorgan@elchc.org.

Sincerely,

Dr. Frederick Hicks

CEO

EARLY LEARNING
COALITION OF HILLSBOROUGH COUNTY

6302 E. MARTIN LUTHER KING, JR. BLVD. SUITE 100, TAMPA, FL 33619

PHONE: 813-515-2340
WEB: www.elchc.org

July 29, 2026

Bright Stars Child Care and Early Learning Center LLC
325 W BUSCH BLVD
TAMPA, FL 33612-7829

Dear Bright Stars Child Care and Early Learning Center LLC,

This letter is to notify you that the Early Learning Coalition of Hillsborough County (ELCHC) has come to a decision based on the appeal hearing regarding the violations from the Department of Children and Families (DCF) in the last 2 years. During the appeal, July 28, 2026, the following was decided:

Pursuant to Sections 67(a) and 71(a)-(b) of the Statewide School Readiness (SR) Contract and Section 55 (a) of the Statewide Voluntary Prekindergarten (VPK), the board committee has chosen to move forward with revoking your site's SR and VPK eligibility. Bright Stars Child Care and Early Learning Center LLC will be eligible to recontract with the ELCHC on July 1, 2028, provided it maintains a clean DCF record throughout the eligibility period.

What are the next steps:

1. Gather Required Records: Submit all School Readiness and VPK records from the past five years, including:
    a. Child enrollment certificates
    b. Sign-in and sign-out sheets
    c. Proof of parent co-payments
2. Submission Deadline: Ensure all records are delivered to our office by close of business on the business day after the termination date.
3. Consequences for Non-Compliance: Failure to provide these records will result in withholding your final payment.
4. Returning Your Records: To arrange the return of your documents, email Deborah Garcia at Dgarcia@elchc.org.

Should you have any questions, please feel free to contact Lauren Morgan, Manager, Provider Support by email at LMorgan@elchc.org.

Sincerely,

Dr. Frederick Hicks

CEO

FINANCIAL REPORT IX.

ISSUE: **Financial Report**

NARRATIVE:
Casie Haines, ELCHC Chief Financial Officer will present the financial report.

(1-attachment)

Forvis Mazars Report to the Board of Directors

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

Results of the 2025 Financial Statement Audit, Including Required Communications

June 30, 2025

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	This report covers audit results related to your financial statements and supplementary information: • As of and for the year ended June 30, 2025. • Conducted in accordance with our contract dated December 10, 2025 and addendum dated June 23, 2026..
Our Responsibilities	Forvis Mazars is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).
Audit Scope & Inherent Limitations to *Reasonable Assurance*	An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* issued by the Comptroller General of the United States (GAGAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the financial statements taken as a whole and did not include a detailed audit of all transactions.
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.

Matter	Discussion
Distribution Restriction	This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties: • The Board of Directors, and Management

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of June 30, 2025, on the following as required by GAGAS: • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Uniform Guidance and Florida Single Audit Act Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	We also provided reports as of June 30, 2025, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance and Florida Single Audit Act: • Opinion on compliance for each major federal award program and state project • Report on internal control over compliance • Schedule of Expenditures of Federal Awards and State Projects
Audit Scope & Inherent Limitations to *Reasonable Assurance*	A compliance audit performed in accordance with OMB Uniform Guidance, Florida Single Audit Act, and Chapter 10.650, *Rules of the Auditor General* is designed to obtain reasonable, rather than absolute, assurance about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement and the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on a major federal award program or state project occurred.

Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

Significant accounting policies are described in Note 2 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics detailed in the following pages:

- No matters are reportable

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- No matters are reportable

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- No matters are reportable

Our Judgment About the Quality of the Entity's Accounting Principles

During the course of the audit, we made the following observations regarding the Entity's application of accounting principles:

- No matters are reportable

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- See summary on the following page

Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their effect is not currently considered material. We request that all identified misstatements be corrected.

Uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole are listed below.

While these uncorrected misstatements were deemed to be immaterial to the current-period financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

Current-Period Uncorrected Misstatements

- To present net balances per vendor included in the liabiliites as receivable ($138,311)

Other Required Communications

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)

We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.

Attachments

Audited Financial Statements (Attachment A)

The audited financial statements are included herein for your reference.

Audit of Compliance for Each Major Federal Award Program and State Project (Attachment B)

The audit of compliance in accordance with OMB Uniform Guidance and Chapter 10.650, *Rules of the Auditor General* is included herein for your reference.

Management Representation Letter (Attachment C)

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Schedule of Uncorrected Misstatements

The detail of uncorrected misstatements identified as a result of our engagement are included herein on page 10 of the representation letter in Attachment C.

Attachment A

Audited Financial Statements

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

Independent Auditor's Report, Financial Statements, and Supplementary Information

June 30, 2025 and 2024

The Hillsborough County School Readiness Coalition, Inc.
d/b/a Early Learning Coalition of Hillsborough County, Inc.
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June 30 2025 and 2024

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Forvis Mazars, LLP
400 N. Ashley Drive, Suite 2540
Tampa, FL 33602
P 813.421.9299 | F 813.436.3405
forvismazars.us

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

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"), which comprise the statements of financial position as of June 30, 2025 and 2024, 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 accompanying financial statements present fairly, in all material respects, the financial position of the Coalition, as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 audit. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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 GAAS and *Government 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 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 GAAS and *Governmental 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.

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 Projects, 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), Florida Single Audit Act, and Chapter 10.650, *Rules of the Auditor General,* are presented for purposes of additional analysis and are 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 GAAS. In our opinion, the schedule of expenditures of federal awards and state projects are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report June 29, 2026, 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.

Forvis Mazars, LLP

Tampa, Florida
June 29, 2026

Hillsborough County of School Readiness
d/b/a Early Learning Coalition of Hillsborough County, Inc.
Statements of Financial Position
June 30, 2025 and 2024

	2025	2024
ASSETS		
Current Assets		
Cash	$ 11,927,848	$ 10,544,454
Grants receivable	7,554,937	11,140,462
Total Current Assets	19,482,785	21,684,916
Other Assets		
Right-of-use assets - operating leases	1,339,664	1,832,786
Deposits	63,643	63,643
Total Other Assets	1,403,307	1,896,429
Total Assets	$ 20,886,092	$ 23,581,345
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts and provider payables and accrued expenses	$ 14,068,423	$ 16,496,851
Current portion of operating lease liabilities	526,409	496,382
Deferred revenue	68,032	70,735
Total Current Liabilities	14,662,864	17,063,968
Other Liabilities		
Operating lease liabilities	898,643	1,425,052
Total Liabilities	15,561,507	18,489,020
Net Assets Without Donor Restrictions	5,324,585	5,092,325
Total Liabilities and Net Assets	$ 20,886,092	$ 23,581,345

Hillsborough County of School Readiness
d/b/a Early Learning Coalition of Hillsborough County, Inc.
Statements of Activities
Years Ended June 30, 2025 and 2024

	2025	2024
Revenues, Gains, and Other Support Without Donor Restrictions		
Federal and state grant revenue - general	$ 124,697,579	$ 152,302,522
Local gifts and grant revenue and other	2,997,031	1,048,927
Contributions of nonfinancial assets	445,500	576,505
Total Revenues, Grants, and Other Support Without Donor Restrictions	128,140,110	153,927,954
Expenses		
Program services		
School readiness	90,332,820	117,430,288
Voluntary Pre-K	30,706,492	29,968,651
Other programs	3,221,077	1,523,102
Total program services	124,260,389	148,922,041
Management and general	3,647,460	4,932,085
Total Expenses	127,907,849	153,854,126
Change in Net Assets Without Donor Restrictions	232,260	73,828
Net Assets Without Donor Restrictions, Beginning of Year	5,092,325	5,018,497
Net Assets Without Donor Restrictions, End of Year	$ 5,324,585	$ 5,092,325

Hillsborough County of School Readiness
d/b/a Early Learning Coalition of Hillsborough County, Inc.
Statements of Functional Expenses
Years Ended June 30, 2025 and 2024

	2025						2024					
	Program Services				Support Services		Program Services				Support Services	
	School Readiness	Voluntary Pre-K	Other Programs	Total	Management and General	Combined Total	School Readiness	Voluntary Pre-K	Other Programs	Total	Management and General	Combined Total
Salaries	$ 7,094,493	$ 399,941	$ 17,525	$ 7,511,959	$ 2,105,722	$ 9,617,681	$ 6,453,715	$ 371,298	$ 133,408	$ 6,958,421	$ 2,630,720	$ 9,589,141
Fringe benefits	2,441,158	152,609	6,770	2,600,537	632,704	3,233,241	2,111,351	127,323	30,619	2,269,293	710,025	2,979,318
Total salaries and related expenses	9,535,651	552,550	24,295	10,112,496	2,738,426	12,850,922	8,565,066	498,621	164,027	9,227,714	3,340,745	12,568,459
Payments to providers	78,298,367	30,052,194	2,131,896	110,482,457	-	110,482,457	87,819,954	29,361,554	1,207,043	118,388,551	686,912	119,075,463
Contractual services	802,895	89,720	453,615	1,346,230	138,244	1,484,474	15,749,483	87,179	49,583	15,886,245	186,144	16,072,389
Payments to subrecipients	573,677	-	-	573,677	140,800	714,477	321,640	-	-	321,640	-	321,640
Office supplies and equipment	473,976	625	134,673	609,274	83,423	692,697	4,111,579	5,625	96,436	4,213,640	183,919	4,397,559
Rent and utilities	421,426	-	-	421,426	224,298	645,724	478,262	-	-	478,262	206,874	685,136
Other	-	-	445,721	445,721	2,244	447,965	456	-	-	456	3,071	3,527
Accounting and auditing	7,139	-	-	7,139	174,042	181,181	44,502	-	-	44,502	121,228	165,730
Insurance	68,413	-	-	68,413	44,767	113,180	50,548	-	-	50,548	38,442	88,990
Maintenance contracts	68,112	-	-	68,112	37,991	106,103	80,127	-	-	80,127	32,538	112,665
Travel	32,531	11,403	16,045	59,979	4,963	64,942	46,243	14,732	3,451	64,426	29,884	94,310
Telephone and communication	26,723	-	-	26,723	14,051	40,774	32,162	-	-	32,162	14,116	46,278
Dues and memberships	5,223	-	68	5,291	32,069	37,360	51,338	-	-	51,338	35,495	86,833
Staff training and development	6,346	-	9,329	15,675	6,807	22,482	41,941	-	1,908	43,849	45,236	89,085
Printing and copying	9,109	-	4,525	13,634	4,540	18,174	16,274	940	477	17,691	3,441	21,132
Postage and shipping	3,232	-	910	4,142	795	4,937	20,713	-	177	20,890	4,040	24,930
Total Expenses	$ 90,332,820	$ 30,706,492	$ 3,221,077	$ 124,260,389	$ 3,647,460	$ 127,907,849	$ 117,430,288	$ 29,968,651	$ 1,523,102	$ 148,922,041	$ 4,932,085	$ 153,854,126

See Notes to Financial Statements

Hillsborough County of School Readiness
d/b/a Early Learning Coalition of Hillsborough County, Inc.
Statements of Cash Flows
Years Ended June 30, 2025 and 2024

	2025	2024
Operating Activities		
Cash received from		
Grant Income	$ 128,280,401	$ 145,388,340
Other income	2,997,031	1,625,432
Total cash received	131,277,432	147,013,772
Cash paid for		
Program services	126,246,577	145,243,654
Administration expenses	3,647,460	4,919,550
Total cash paid	129,894,037	150,163,204
Net Cash Provided by (Used in) Operating Activates and Change in Cash	1,383,394	(3,149,432)
Cash, Beginning of Year	10,544,454	13,693,886
Cash, End of Year	$ 11,927,848	$ 10,544,454

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, 2025 and 2024, 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.

Cash Equivalents

At June 30, 2025, the Coalition's cash accounts exceeded federally insured limits by approximately $11,840,000.

Grants Receivable

Grants receivables 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, 2025 and 2024.

Property and Equipment

The Coalition capitalizes all eligible 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, 2025 and 2024.

Deferred Revenue

Revenue from fees for advance funding for various programs and is deferred and recognized over the periods to which the funds relate.

Revenue Recognition

The Coalition receives substantially all of its grant revenue from federal and state agencies. Grant revenue is recognized when the Coalition meets the conditions prescribed by the grant agreement, performs the contracted services or incurs outlays eligible for reimbursement under the grant agreements. Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required. Audits of these grants may result in disallowed costs, which may result in a liability to the Coalition.

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 activities. 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets 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. However, the Coalition is subject to federal income tax on any unrelated business taxable income.

The Coalition files tax returns in the U.S. federal jurisdiction.

Note 3. Grant Reimbursements Receivable and Future Commitments

The Coalition receives its grant support through periodic claims filed with the respective funding sources, not to exceed a limit specified in the funding agreement. Since the financial statements of the Coalition are prepared on the accrual basis, all earned portions of the grants not yet received as June 30, 2025 have been recorded as receivables. Following are the approximate grant commitments that extend beyond June 30, 2025:

Grant	Term	Grant Amount	Earned Through 2025	Funding Available
Child Care Development Fund (CCDF) Cluster – School Readiness	7/1/2025 - 6/30/2026	$ 58,060,900	$ 51,323,900	$ 6,737,000
Child Care Development Fund (CCDF) Cluster – School Readiness Plus	7/1/2025 - 6/30/2026	25,918,400	25,466,500	451,900
		$ 83,979,300	$ 76,790,400	$ 7,188,900

Note 4. Liquidity Analysis

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

	2025	2024
Cash	$ 11,927,848	$ 10,544,454
Grants receivables	7,554,937	11,140,462
Total	$ 19,482,785	$ 21,684,916

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 5. Right-of-Use Operating Leases

Effective July 1, 2022, all non-cancellable leases with terms greater than 12 months are recorded as both right-of-use lease assets and lease obligations based upon the present value of the lease payments. The Coalition has elected to exclude any payments associated with a lease agreement that are for services other than the rental of the specific leased asset.

The Coalition leases its office space under an operating lease, as amended, that is set to expire in January 2028. The weighted average term of the Coalition's operating leases was 2.6 and 3.6 years and weighted average discount rate was 2.70% at June 30, 2025 and 2024.

Amounts reflected in the financial statements are as follows:

Right-of-use operating lease assets	
Asset recognized as of June 30, 2023	$ 2,312,929
Amounts charged to lease expense	(480,143)
Right-of-use lease assets, net as of June 30, 2024	1,832,786
Amounts charged to lease expense	(493,122)
Right-of-use lease assets, net as of June 30, 2025	$ 1,339,664
Right-of-use operating lease obligations	
Obligations recognized as of June 30, 2023	$ 2,389,042
Other amounts charged to lease expense	58,780
Amount paid during 2024	(526,388)
Obligations recognized as of June 30,2024	1,921,434
Other amounts charged to lease expense	45,801
Amount paid during 2025	(542,183)
Obligations recognized as of June 30, 2025	1,425,052
Current portion	(526,409)
Long-term portion	$ 898,643

The following schedule outlines the approximate undiscounted cash outflows for rent due under the operating leases for year ending June 30:

2026	$ 559,000
2027	575,000
2028	344,000
Total minimum operating lease payment	1,478,000
Amount representing interest	(53,000)
Right of use operating lease obligations	$ 1,425,000

Lease Expense

The following summarizes total rent and other occupancy cost for the year ended June 30:

	2025	2024
Total lease expense and rent	$ 645,725	$ 685,136
Other rents under short-term and insignificant rental arrangements	(106,802)	(146,213)
Total lease expense under right of use operating leases	$ 538,923	$ $538,923

Cash paid for leases and other occupancy costs during the years ended June 30, 2025 and 2024 was approximately $649,000 and $672,000, respectfully.

Note 6. 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 $245,000 was paid by the Coalition for services provided by the SDHC and the BOCC for both years ended June 30, 2025 and 2024, 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 $276,000 for both years ended June 30, 2025 and 2024, respectively.

The Coalition received funding from the CBHC for the local match in the school readiness program of approximately $1,650,000 and $729,000 for the years ended June 30, 2025 and 2024, respectively.

Note 7. 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 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, 2025 and 2024. 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. The Coalition recognized contribution expense of approximately $755,000 and $753,000, under this plan for the years ended June 30, 2025 and 2024, respectively.

Note 8. Contributed Nonfinancial Assets

For the years ended June 30, 2025 and 2024, contributed nonfinancial assets recognized within the statement of activities included:

	2025	2024
Memberships	$ 445,500	$ 576,505
	$ 445,500	$ 576,505

The nonfinancial assets listed above were recognized within revenue. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Memberships

Memberships consist of passes provided to students and teachers for access to various educational institutions, including museums, zoos, and aquariums. The Coalition estimated the fair value of these memberships based on recent comparable sales prices.

Note 9. 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 10. Commitments and Contingencies

Credit Risk

Financial instruments which potentially subject the Coalition to concentrations of credit risk principally consist of cash in financial institutions in excess of Federal Deposit Insurance Corporation limits and grants receivable.

Credit risk with respect to grants receivables is mitigated by the taxing authority of the governmental entities funding the program.

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.

Note 11. Subsequent Events

The Coalition has evaluated events and transactions for potential recognition or disclosure in the financial statements through June 29, 2026, which is the date the financial statements were available to be issued.

Supplementary Information

Hillsborough County of School Readiness
d/b/a Early Learning Coalition of Hillsborough County, Inc.
Schedule of Expenditures of Federal Awards and State Projects
Year Ended June 30, 2025

Federal Agency/State Agency/Pass-Through Grantor Program of Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipient	Total Federal Expenditures
FEDERAL AWARDS				
U.S. Department of Health and Human Services				
Child Care Development Fund (CCDF) Cluster				
Passed through State of Florida Division of Early Learning				
Child Care Development Block Grant	93.575	EL255/256	$ 714,478	$ 51,323,857
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	EL255/256	-	25,466,533
Total Child Care Development Fund (CCDF) Cluster			714,478	76,790,390
Passed through State of Florida Division of Early Learning				
Temporary Assistance for Needy Families	93.558	EL255/256	-	16,734,683
Social Services Block Grant	93.667	EL255/256	-	53,514
			$ 714,478	$ 93,578,587

	Catalog of State Financial Assistance Number	Contract Number	Provided to Subrecipients	Total State Expenditures
STATE FINANCIAL ASSISTANCE				
State of Florida Office of Early Learning				
Voluntary Pre-K Education Program	48.108	EL255/256	$ -	$ 31,795,127

The accompany notes are an integral part of Schedule

Note 1. General

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

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited to reimbursement.

Note 3. Indirect Cost Rate

The Coalition has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*.

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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*

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of The Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County (the "Coalition"), which comprise the statement of financial position as of June 30, 2025 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 29, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coalition's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coalition's internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Forvis Mazars, LLP

Tampa, Florida
June 29, 2026

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Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance

Independent Auditor's Report

Board of Directors
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

Opinion on Each Major Federal Program and State Project

We have audited The Hillsborough County School Readiness Coalition, Inc.'s d/b/a Early Learning Coalition of Hillsborough County (the "Coalition") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement, and the requirements described in the Florida 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 projects for the year ended June 30, 2025. The Coalition's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Coalition complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards) and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 215.97, Florida Statues (Florida Single Audit Act); and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance, Florida Single Audit Act, and Rules of the Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with *Government Auditing Standards,* and the Uniform Guidance, Florida Single Audit Act, and *Rules of the Auditor General*, we:

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

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Forvis Mazars, LLP

Tampa, Florida
June 29, 2026

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, 2025

Section I – Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

   (Check each description that applies)

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

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

3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal programs:

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

5. Type of auditor's report issued on compliance for major federal program(s):

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

7. Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
93.575, 93.596	Child Care Development Fund Cluster
93.558	Temporary Assistance for Needy Families

8. Dollar threshold used to distinguish between Type A and Type B programs: $2,807,358

9. Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

State Projects

10. Internal control over major project:

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

11. Type of auditor's report issued on compliance for major state project:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

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

13. Identification of major state project:

CSFA Number(s)	Name of State Project
48.108	Voluntary Pre-Kindergarten Education Program

14. Dollar threshold used to distinguish between Type A and Type B projects: $750,000

Section II – Financial Statement Findings

Reference Number	Findings
	No matters are reportable

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

Reference Number	Findings
	No matters are reportable

Hillsborough County School Readiness Coalition, Inc.
d/b/a Early Learning Coalition of Hillsborough County, Inc.
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

Reference Number	Findings
	No matters are reportable

Attachment B

Audit of Compliance for Each Major Federal Award Program and State Project

Attachment C

Management Representation Letter

Representation of:
Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County, Inc.
6302 E Martin Luther King Jr. Blvd,
Suite 100
Tampa, FL 33612

Provided to:
Forvis Mazars, LLP
Certified Public Accountants
400 North Ashley Drive, Suite 2540
Tampa, FL 33602

The undersigned ("We") are providing this letter in connection with Forvis Mazars' audits of our financial statements as of and for the years ended June 30, 2025 and June 30, 2024..

We are also providing this letter in connection with:

- Your audit of our compliance with requirements applicable to each of our major federal awards programs as of and for the year ended June 30, 2025.

Our representations are current and effective as of the date of Forvis Mazars' report: June 29, 2026.

Our engagement with Forvis Mazars is based on our contract for services dated: December 10, 2025 and addendum dated June 23, 2026.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to Forvis Mazars' report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Confirmation of Matters Specific to the Subject Matter of Forvis Mazars' Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

2. We acknowledge our responsibility for the design, implementation, and maintenance of:

    a. Internal control relevant to the preparation and fair presentation of financial statements that

are free from material misstatement, whether due to fraud or error.

b. Internal control to prevent and detect fraud.

3. We have provided you with:

   a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.

   b. Additional information that you have requested from us for the purpose of the audit.

   c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

   d. All minutes of the Board of Directors' meetings, if any, held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the board, if applicable, and maintained as part of our records.

   e. All significant contracts and grants.

4. We have disclosed to you all instances in which artificial intelligence (AI) systems or tools were used related to financial reporting, internal controls, and other processes relevant to the financial statements and our compliance with requirements applicable to each of our major federal awards programs. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls related to the use of AI.

5. We acknowledge your use of our internal audit function to provide direct assistance during the audit. We have allowed the internal auditor(s) to follow your instructions and have not intervened in the work the internal auditors have performed for you.

6. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

7. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.

8. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.

9. We have identified and disclosed to you any violations or possible violations of laws, regulations,including those pertaining to adopting, approving, and amending budgets, and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.

10. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts, or violations of provisions of contracts or grant agreements that you or other auditors report.

11. We have a process to track the status of audit findings and recommendations.

12. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation

engagements, or other studies.

13. We have provided our views on any findings, conclusions, and recommendations, as well as our planned corrective actions with respect thereto, to you for inclusion in the findings and recommendations referred to in your report on internal control over financial reporting and on compliance and other matters based on your audit of the financial statements performed in accordance with *Government Auditing Standards*.

Federal Awards Programs (Uniform Guidance)

14. We have identified in the schedule of expenditures of federal and state projects all assistance provided (either directly or passed through other entities) by federal and state agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.

15. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

16. We have reconciled the schedule of expenditures of federal and state projects to the financial statements.

17. Federal and state awards-related revenues and expenditures are fairly presented, both in form and content, in accordance with the applicable criteria in the entity's financial statements.

18. We have evaluated all recipient organizations that received federal and state funding and have correctly identified all subrecipients on the schedule of expenditures of federal awards and state projects.

19. We have identified the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and State of Florida State Projects Complinace Supplement regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.

20. We are responsible for complying, and have complied, with the requirements of Uniform Guidance and Florida State Single Audit Act.

21. We are responsible for understanding and complying with the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the entity has complied with all applicable compliance requirements.

22. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal and state awards programs in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards.

23. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal and state awards

programs and to our compliance with applicable requirements of those programs.

24. The information presented in federal and state awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.

25. The costs charged to federal and state awards are in accordance with applicable cost principles.

26. The reports provided to you related to federal and state awards programs are true copies of reports submitted or electronically transmitted to the federal and state awarding agency, the applicable payment system, or pass-through entity in the case of a subrecipient.

27. Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Florida Single Audit Act regarding cost principles.

28. We have monitored any subrecipients to determine that they have expended federal and state awards in accordance with federal and state statutes, regulations, and the terms and conditions of the subaward and have met the audit and other requirements of the Uniform Guidance and Florida Single Audit Act.

29. We have taken appropriate corrective action on a timely basis after receipt of any subrecipient's auditor's report that identified findings and questioned costs pertaining to federal and state awards programs passed through to the subrecipient by us.

30. We have considered the results of any subrecipient's audits received and made any necessary adjustments to our books and records.

31. We have disclosed to you any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal and state awards programs, including any communications received from the end of the period of your audit through the date of this letter.

32. We have identified to you any previous compliance audits, attestation engagements, and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other monitoring.

33. The summary schedule of prior audit findings correctly states the status of all audit findings of the prior audit's schedule of findings and questioned costs and any uncorrected open findings included in the prior audit's summary schedule of prior audit findings as of the date of this letter.

34. The reporting package does not contain any protected personally identifiable information.

35. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.

Misappropriation, Misstatements, & Fraud

36. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:

    a. Misappropriation of assets.

b. Misrepresented or misstated assets, liabilities, or net assets.

37. We have no knowledge of fraud or suspected fraud affecting the entity involving:

    a. Management or employees who have significant roles in internal control over financial reporting, or

    b. Others when the fraud could have a material effect on the financial statements.

38. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.

39. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, analysts, SEC or other regulators, suppliers, or others.

40. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Ongoing Operations

41. We have evaluated whether there are conditions or events known or reasonably knowable, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern within one year of the date of this letter without consideration of potential mitigating effects of management's plans not yet fully implemented and concluded substantial doubt does not exist.

Related Parties

42. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware.

    In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

    Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

43. We understand that the term related party refers to:

    - Affiliates
    - Entities for which investments are accounted for by the equity method
    - Trusts for the benefits of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management
    - Principal owners and members of their immediate families

- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings & Regulations

44. We are not aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. We have not sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.

45. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.

46. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.

47. There are no regulatory examinations currently in progress for which we have not received examination reports.

48. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act*, nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.

49. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations:

Nonattest Services

50. You have provided nonattest services, including the following, during the period of this engagement:

    - Preparing a draft of the financial statements and related notes and supplementary information
    - Preparing a draft of the schedule of expenditures of federal awards and schedule of state financial assistance
    - Completing the auditee portion of the Form SF-SAC (Data Collection Form) through the

Federal Audit Clearinghouse

- All federal information return preparation
- Assisting with the calculation of the right-of-use-lease assets and liabilities for management's approval

51. With respect to these services:

    a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.

    b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.

    c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.

    d. We have evaluated the adequacy of the services performed and any findings that resulted.

    e. We have established and maintained internal controls, including monitoring ongoing activities.

    f. When we receive final deliverables from you, we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

52. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.

53. With regard to supplementary information:

    a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.

    b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.

    c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.

54. We do not issue an annual report, nor do we have plans to issue an annual report at this time.

Transactions, Records, & Adjustments

55. All transactions have been recorded in the accounting records and are reflected in the financial statements.

56. The entity has appropriately reconciled its general ledger accounts to their related supporting information. All related reconciling items considered to be material were identified and included

on the reconciliations and were appropriately adjusted in the financial statements. All intracompany (and intercompany) accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.

57. We have everything we need to keep our books and records.

58. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.

59. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the entity's accounts.

60. We believe the effects of the uncorrected financial statement misstatement(s) and omitted disclosures summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

    We understand that, depending on both the nature of the uncorrected misstatement(s) and the federal and state income tax rules applicable thereto, each uncorrected misstatement may or may not be taken into account for purposes of determining our federal and/or state taxable income and any income tax liability for the current year.

Nonprofit Accounting & Disclosure Matters

61. Adequate provisions and allowances have been accrued for any material losses from uncollectible pledges.

62. We have identified to you any activities conducted having both fund-raising and program or management and general components (joint activities) and have allocated the costs of any joint activities in accordance with the provisions of FASB ASC 958-720-45.

63. We are an entity exempt from income tax under Section 501(c) of the Internal Revenue Code and a similar provision of state law and, except as disclosed in the financial statements, there are no activities that would jeopardize our tax-exempt status or subject us to income tax on unrelated business income or excise tax on prohibited transactions and events.

64. We acknowledge the entity is not a conduit debt obligor whose debt securities are listed, quoted, or traded on an exchange or an over-the-counter market. As a result, we acknowledge the entity does not meet the definition of a "public entity" under generally accepted accounting principles for certain accounting standards.

Accounting & Disclosure

65. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements or other arrangements (either written or oral) that are in place.

66. Except as reflected in the financial statements, there are no:

    a. Plans or intentions that may materially affect carrying values or classifications of assets, liabilities, or net assets.

    b. Material transactions omitted or improperly recorded in the financial records.

    c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure in accordance with Accounting Standards Codification (ASC) Topic 450*, Contingencies*, including those arising from environmental

remediation obligations.

d. Events occurring subsequent to the balance sheet date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.

e. Agreements to purchase assets previously sold.

f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.

g. Guarantees, whether written or oral, under which the entity is contingently liable.

h. Known or anticipated asset retirement obligations.

67. Except as disclosed in the financial statements, the entity has:

a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.

b. Complied with all aspects of contractual agreements, for which noncompliance would materially affect the financial statements.

Revenue, Accounts Receivable, & Inventory

68. Adequate provisions, allowances, or other adjustments in basis have been recorded for any material losses from:

a. Uncollectible receivables.

b. Excess or obsolete inventories.

c. Sales commitments, including those unable to be fulfilled.

d. Purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.

Estimates

69. We have identified all accounting estimates that could be material to the financial statements and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.

70. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that “near term” means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of revenues, existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

Off-Balance-Sheet Risk

71. The following information about financial instruments with off-balance-sheet risk and financial instruments with concentrations of credit risk have been properly disclosed in the financial statements:

    a. The extent, nature, and terms of financial instruments with off-balance-sheet risk.

    b. The amount of credit risk of financial instruments with off-balance-sheet risk and information about the collateral supporting such financial instruments.

    c. Significant concentrations of credit risk arising from all financial instruments and information about the collateral of such financial instruments.

    d. The common activity, region, or characteristic that identified the concentration.

    e. The maximum loss that could result if the counterparties completely failed to perform their obligations and any collateral for the amounts due were worthless.

    f. The entity's policy of requiring collateral to minimize the risk, the nature of this collateral, and information about the entity's access to collateral.

Frederick Hicks
_____
Dr. Fred Hicks, CEO

Yarima Hernandez Tamayo
_____
Yarima Hernandez Tamayo, Manager, Finance and Accounting

Attachment:
Schedule of Uncorrected Misstatements

Hillsborough County School Readiness Coalition, Inc. d/b/a Early Learning Coalition of Hillsborough County, Inc.
Summary of Uncorrected Misstatements, as applicable
As of and for the Year Ended June 30, 2025

Financial Statement Impact

	Debit (Credit)			
	As Reported	Misstatements	Subsequent Misstatements	% Change
Current Assets	$ 19,546,429	$ 138,311	$ 19,684,740	0.71%
Non-Current Assets	1,339,663	-	1,339,663	- %
Current Liabilities	(14,136,455)	(138,311)	(14,274,766)	0.98%
Non-Current Liabilities	(1,425,052)	-	(1,425,052)	- %
Current Ratio	(1.38)		(1.38)	- %
Total Assets	20,886,092	138,311	21,024,403	0.66%
Total Liabilities	(15,561,507)	(138,311)	(15,699,818)	0.89%
Net Assets	(5,324,586)	-	(5,324,586)	- %
Revenues	(128,140,110)	-	(128,140,110)	- %
Expenses	127,907,849	-	127,907,849	- %
Change in Net Assets	(232,261)	-	(232,261)	- %

Unrecorded Misstatements Detail

Account Number	Account Name	Financial Statement Line	Debit	Credit	Description
11200	A/R	Assets	138,311	-	Net debit balances within accounts payable are in fact receivables and should be presented as the assets on the balance sheet.
20000	A/P - Trade Payables	Liabilities	-	138,311	Net debit balances within accounts payable are in fact receivables and should be presented as the assets on the balance sheet.

Management representation letter

Final Audit Report 2026-06-29

Created:	2026-06-29
By:	Frederick Hicks (fhicks@elchc.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAqlgJ6lAgJAD8ZewZB-yrtax2w6qRkcgi

"Management representation letter" History

Document created by Frederick Hicks (fhicks@elchc.org)
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Agreement completed.
2026-06-29 - 3:43:04 PM GMT

ELCHC Board of Directors	
	Length of Current Term and Date it will end as requested
Bacon, Rebecca	10.01.2023-No end date
Baia, Dr. Larissa	3.23.2023-No end date
Barakat Avila, Dr. Daira	06.26.2023-06.26.2027 in 1st term
Brown, Tracey	06.06.2016- No end date
Cassedy, Cameron	08.18.2025-08.18.2029 in 1st term
Casanova, Gino	08.21.2023-08.21.2027 in 1st term
Doyle, Sheila	04.07.2026-No enda date
Eberhart, Annette	02.26.2024-02.26.2028: Elected by Providers in 1st term
Flannery, Kelly	08.19.2024-08.19.2028 in 1st term
Geary, Wynton	09.19.2024-No end date
Giery, Adam	09.16.2023-09.16.2027 in 2nd term
Hudekins-Shaffer, Dr. Emily	08.18.2025-No end date
Hyde, Bob	11.04.2024-11.04.2028 in 1st term
Jae, Amanda	02.10.2020-02.10.2028: Elected by Providers in 2nd term
Jenkins, Dr. Jacquelyn	01.13.2014-No end date
Mays, Brian	08.19.2024-08.19.2028 in 1st term
Myers, Commissioner Gwen	11.17.20-No end date
Pasek, Beth	11.18.2019-No end date
Patel, Aakash	4.30.2017-Governor appointed
Porch, Ashley	08.19.2024-08.19.2028 in 1st term
Porte, Chantal	07.10.2023-No end date
Robinson, Dr. Shawn	06.26.2023-06.26.2027 in 2nd term
Shaffer, Alina	08.19.2024-08.19.2028 in 1st term
Thomas, Felicia	08.19.2024-08.19.2028 in 1st term
Wostal, Noelle	08.19.2024-08.19.2024 in 1st term

*10-Seats are designated Ex Officio=No end date



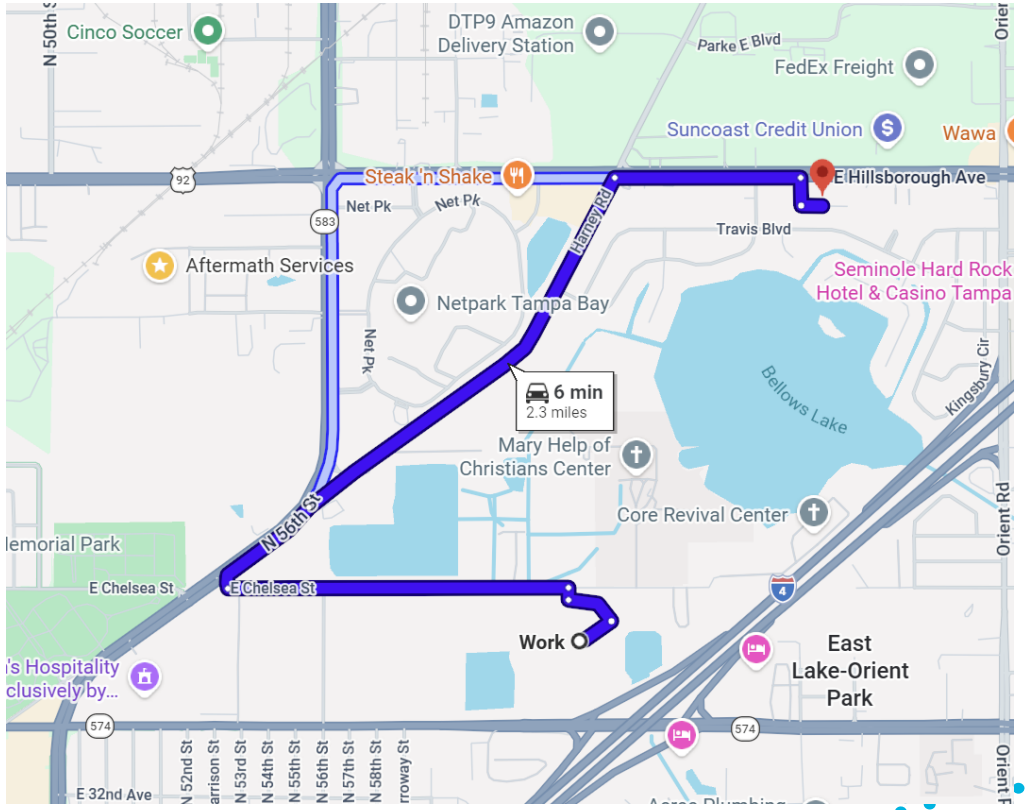
Building Move

EARLY LEARNING
COALITION OF HILLSBOROUGH COUNTY

6801 E. Hillsborough Ave, Tampa Fl 33610

6 minutes from current location
2 centrally located bus stops

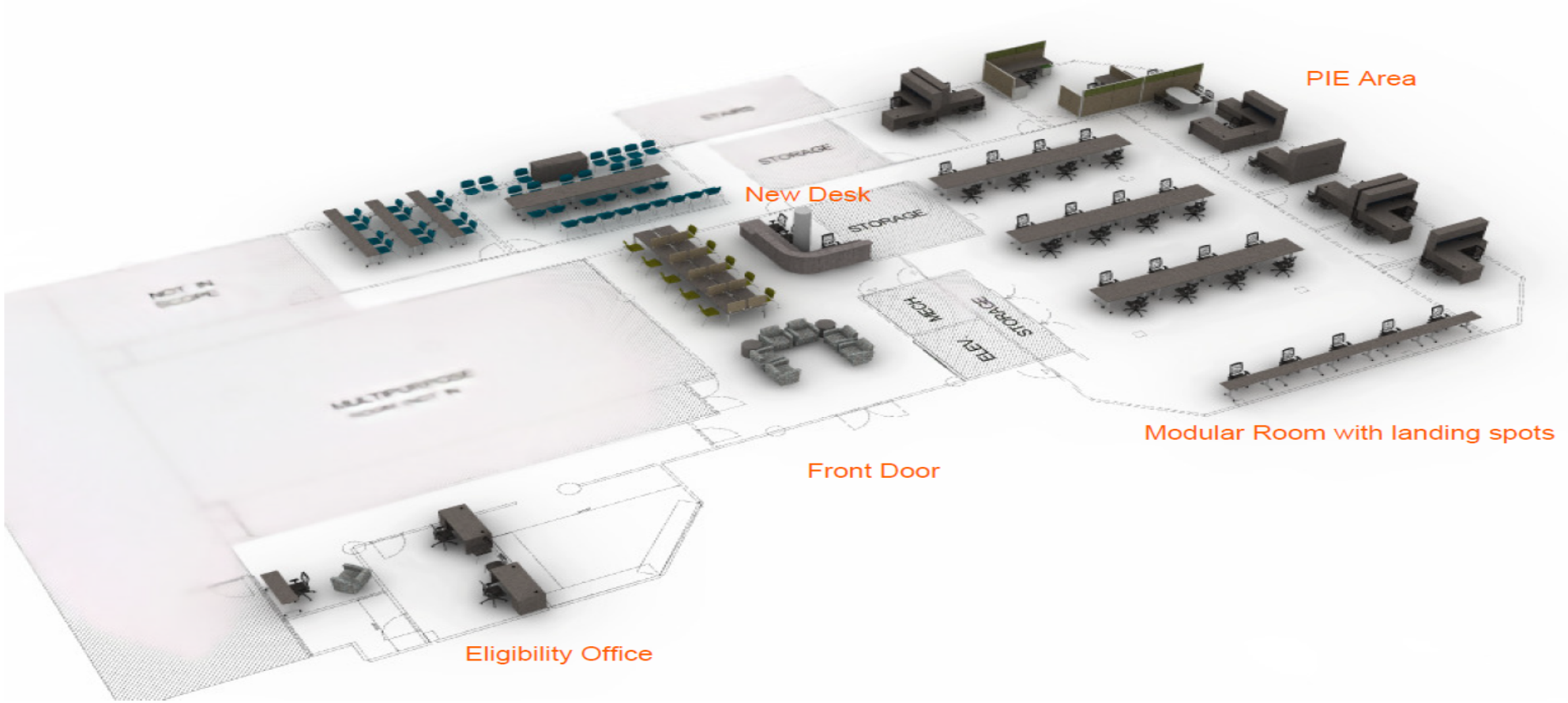
Savings of approx. $125k/ year



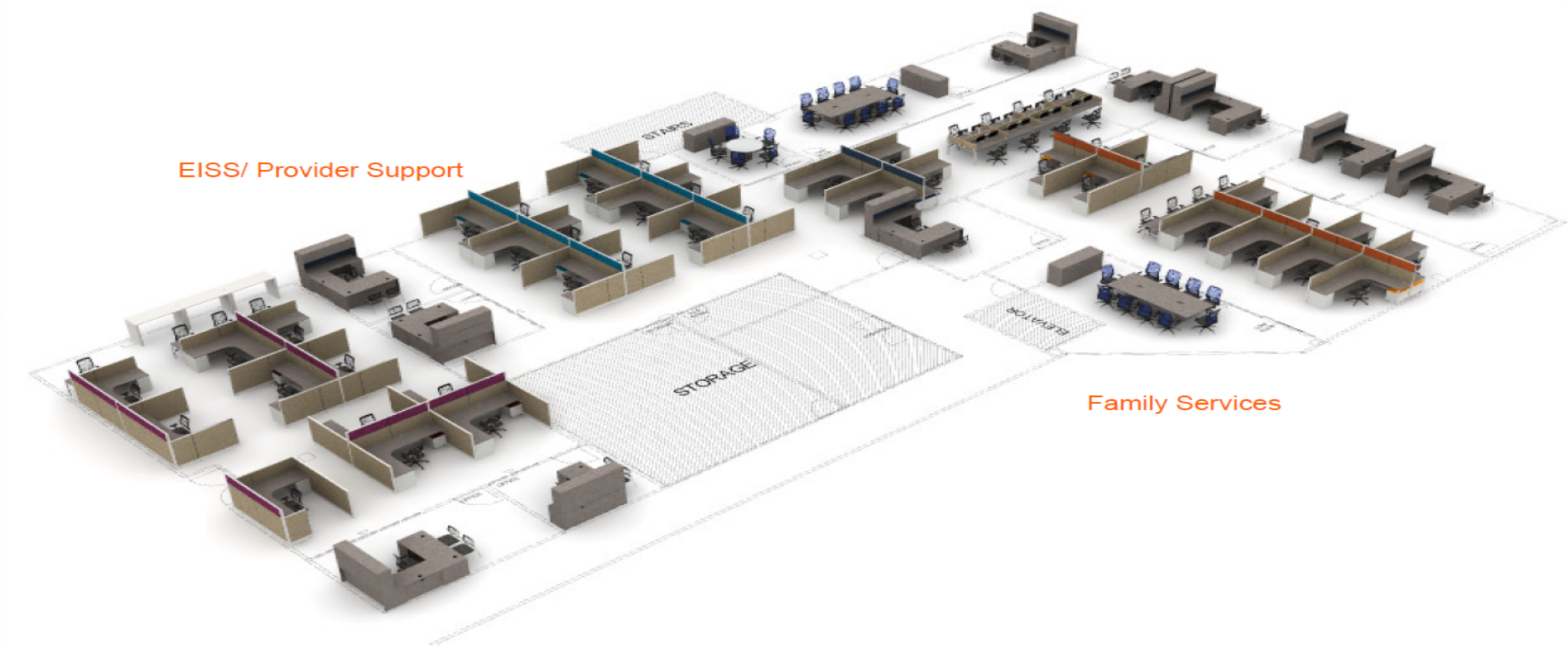




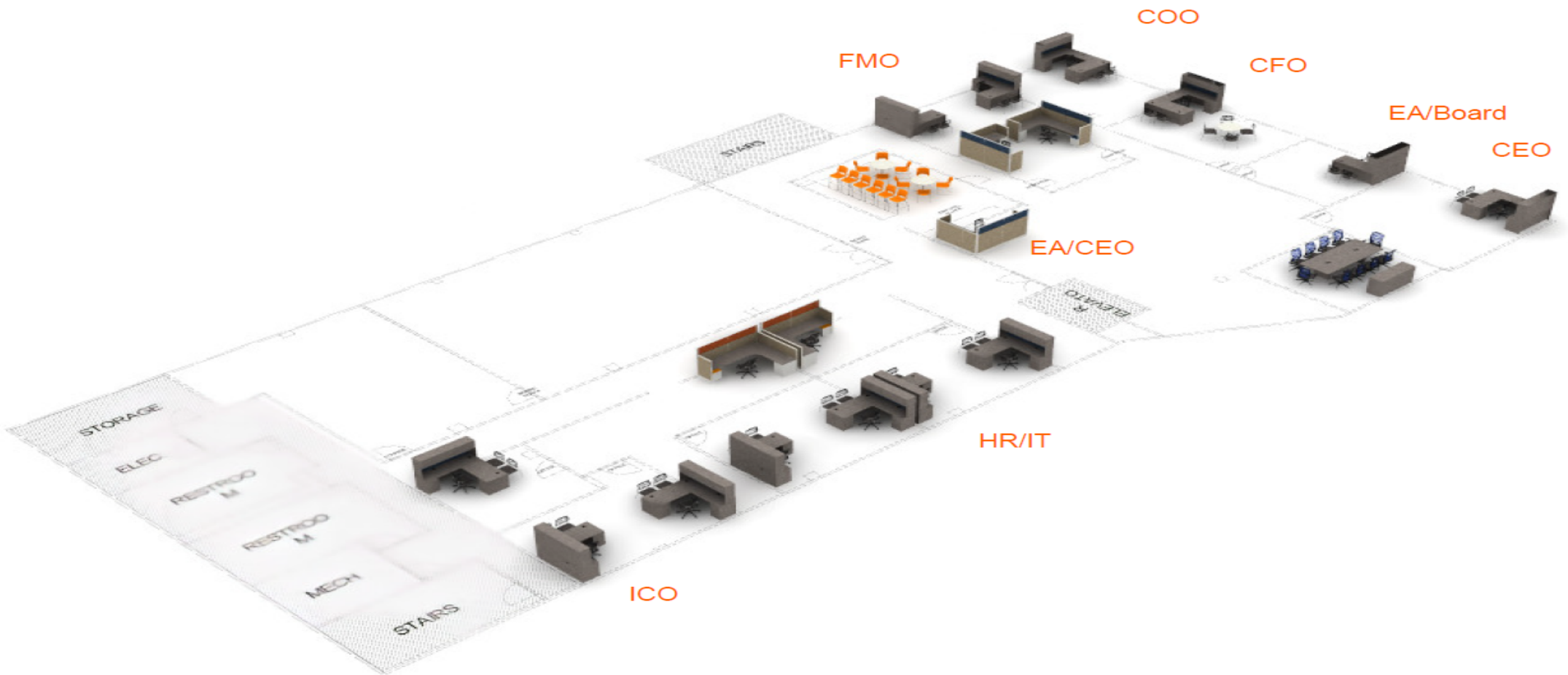
Office Space- Floor 1



Office Space- Floor 2



Office Space- Floor 3



Top Level Timeline

- **August**
  - Sign lease
  - Purchase IT infrastructure
  - Finalize layout
- **September**
  - Install IT equipment
  - Begin furniture move
  - Evaluate Signage
  - Move Communications/ Organizational notifications
- **October- November**
  - Complete furniture buildout
  - IT testing
  - Minor painting/ touchups
- **Target completion Nov. 31**
- **December**
  - Staff transitions/ relocations
  - Maintain front desk operations
- **March/ April**
  - Open House

