



# ELCHC Board of Directors Annual Meeting Amended Agenda Packet

Monday, June 17, 2024 at 3:00 pm

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

<https://us06web.zoom.us/j/82390100216?pwd=V1dVZkhaQjBrdDRPMGFZXZ2tZSjkhZz09>

Meeting ID: 823 9010 0216

Passcode: 298497



## ELCHC Board of Directors Annual Meeting Amended Agenda

Monday, June 17, 2024

### I. WELCOME & INTRODUCTIONS

A. Patel

- A. Roll call/Quorum
- B. Pledge of Allegiance

### II. 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. June 17, 2024 Board of Directors Annual Meeting Agenda
- B. April 15, 2024 Board of Directors Regular Meeting Minutes - 4
- C. Approval of allocation of funds to the School Board of Hillsborough County-Early Intervention & Assessment Services - 11

### III. 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.*

### IV. CHAIRMAN'S REPORT

A. Patel

- A. Mission Moment
- B. Board of Directors Retreat Takeaways

### V. ACTION ITEMS

- A. Approval of FY 2024-2025 Board of Directors Meeting Schedule - 14 A. Patel
- B. Nomination and Election of Board Officers FY 2024-2025 - 15 F. Hicks
- C. Approval of the Proposed FY25 Budget - 17 G. Meyer

### VI. COMMITTEE REPORTS

- A. Executive Committee - 28 A. Patel
- B. Governance Committee - 29 F. Hicks
- C. Finance Committee - 30 M. Zieziula
- D. Service Delivery and Efficiency Committee - 46 A. Jae
- E. Legislative Committee - 47 A. Giery
- F. Development Committee - 48 S. Robinson
- G. Provider Review Hearing Committee - 49 J. Jenkins

### VII. FINANCIAL REPORT

G. Meyer

- A. FY 2024 Financials through April 30, 2024 Budget to Actual - 50

### VIII. CEO REPORT

F. Hicks

- A. ARPA Closeout - 53
- B. Children's Summit 2024 Update
- C. Provider Visits
- D. Board Recruitment Update
- E. Retreat Follow-Up & Takeaways
- F. Year-to- Date Enrollment Report - 60

**IX. ANNOUNCEMENT**

A. Patel

- A. Next meeting of the Board of Directors is scheduled for July 1, 2024, at 3:00 pm

**X. 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.*

**XI. ADJOURNMENT**

A. Patel



Monday, April 15, 2024, 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:

Rebecca Bacon, Dr. Larissa Baia, Amanda Jae, Allison Nguyen, Beth Pasek, Dr. Shawn Robinson, Derek Zitko, Gino Casanova, Tracye Brown\*, Aakash Patel\*, Annettee Eberhart\*, Michelle Zieziula\*,

### Board Members Absent:

### ELCHC Staff:

Dr. Fred Hicks, Nancy Will, Gary Meyer, Sabrina Ruiz\*, Abigail Perez\*, Casie Haines\*, Alison Fraga\*, Kelley Minney, and Kiyana Scott

### Other Attendees:

Frazier Carraway, Tina Gill, Dennis Hebert, Dr. Jason Anthony\*, Jessica Heck\*, and Carrie Guise\*

*\*Indicates attendance via Zoom meeting platform.*

## CALL TO ORDER

### Quorum Verification

Noting a quorum had been established, Chair Patel called the meeting to order at 3:03 pm.

## PUBLIC COMMENT I

No, public comment I.

## CHAIRMAN'S REPORT

### A. Mission Moment

Dr. Larissa Baia President of Hillsborough Community College shared a piece of artwork made by an early learner as her college campus has an early learning program. Dr. Baia shared that this art piece reminds her daily that the work she does as campus President affects not just the adult students but the children of staff, and children of students and that the importance of early education is setting the tone for lifelong learning.

### B. Recognition of service to the ELCHC Board of Directors: Dr. Stephanie Holmquist

Chair Patel recognized Dr. Stephanie Holmquist for her years of service to the ELCHC Board of Directors and the community as Dr. Holmquist submitted her resignation to the board. Chair Patel also opened the floor giving Dr. Holmquist an opportunity to share thoughts on her time on the Board of Directors. Dr. Holmquist shared with the board the enormous privilege it was to work side by side with some of the most passionate champions of early learning. She also shared that she would miss working on the Board but would continue to support the ELCHC in other capacities including serving in a non-director role on the Development Committee.



### C. Committee Appointments

Chair Patel recommended Dr. Daira Barakat to the Finance Committee. Dr. Daira Barakat agreed to serve on the Finance Committee. Chair Patel called for a motion to approve Dr. Barakat.

*Dr. Shawn Robinson made a motion to approve Dr. Daira Barakat to the Finance Committee. Beth Pasek made a second. The motion was approved unanimously.*

Chair Patel brought the vacant board seats to the attention of the Board of Directors. Chair Patel encouraged board members to consider who they might know that might be able and willing to serve on the Board of Directors. Chair Patel stated that vacant seats would be discussed further at the Board Retreat.

### D. Retreat

Chair Patel opened the floor to Carol Wick, President of Sharity Global who will be facilitating the Board retreat on June 8. Ms. Wick introduced herself and her experience in the early learning space, working with other coalitions throughout the state and elsewhere.

Chair Patel asked all board members in attendance if anyone would not be able to attend the retreat with no board member stating they would not be able to attend.

Chair Patel asked that all board members go onto the website, Nancy Will sent out to order an ELCHC shirt to wear at the board retreat so that a group picture could be taken.

Chair Patel asked for a motion to appoint Dr. Stephe Holmquist to the Development Committee.

*Beth Pasek made a motion to approve Dr. Stephe Holmquist to the Development Committee. Amanda Jae seconded. The motion was approved unanimously.*

Dr. Fred Hicks, CEO of ELCHC, spoke to the work Ms. Liz Kennedy has done to date with the Host Committee and her work in child advocacy for decades. Dr. Hicks recommended that Ms. Kennedy be appointed to the Development Committee.

Chair Patel asked for a motion to approve Ms. Kennedy to the Development Committee.

*Beth Pasek made a motion to approve Ms. Kennedy to the Development Committee. Dr. Shawn Robinson made a second. The motion was approved unanimously.*

Chair Patel congratulated Dr. Holmquist and Ms. Kennedy on their new roles in serving the ELCHC community.

## CONSENT AGENDA

The following items were included under the Consent Agenda:

- A. April 15, 2024, Board of Directors Meeting Agenda

- B. February 26, 2024, Board of Directors Draft Meeting Minutes
- C. Allocation of funds for summer boost research and evaluation
- D. Allocation of funds for professional mentoring
- E. Allocation of funds for NECPA training
- F. Approval of the City of Tampa Development Grant-Public Service

*Allison Nguyen made a motion to approve the Consent Agenda. Dr. Shawn Robinson made a second. The motion carried unanimously.*

## **ACTION ITEMS**

### **A. ELCHC Board of Directors-Secretary Seat Vacant**

Chair Patel opened the floor to anyone interested in serving as board secretary now that Dr. Holmquist would no longer be serving on the Board of Directors, leaving this position vacant.

Derek Zitko shared that he would serve as board secretary.

Chair Patel asked for a motion to approve Derek Ziko as the Early Learning Coalition Board of Directors Secretary.

*Beth Pasek made a motion to approve Derek Zitko as the ELCHC Board of Directors Secretary. Dr. Shawn Robinson made a second. The motion was approved unanimously.*

Chair Patel and the Board of Directors congratulated Mr. Zitko.

## **COMMITTEE REPORTS**

### **A. Executive Committee**

Chair Patel reported that the committee met on April 8, 2024, to approve, review and discuss the following:

- Approved the February 19, 2024, Executive Committee Draft Meeting Minutes
- Approved the April 15, 2024, Draft Board of Directors Meeting Agenda
- Committee Reports
  - Governance Committee
  - Finance Committee
  - Service Delivery & Efficiency Committee
  - Development Committee
  - Legislative Committee
  - Provider Review Committee
- CEO Report
  - ARAP Update
  - Legislative Update
  - Children's Summit 2024 Update

- Teacher's Night Out (TNO) 2024
- Provider Visits
- Year to Date Enrollment Report
- Discussion Items
  - Polo and Name Tag
  - Polo for Retreat (Budget)

**B. GOVERNANCE COMMITTEE**

Dr. Fred Hicks, CEO ELCHC reported that the Governance Committee met on March 25, 2024, to review, and discuss the following:

- Vacant Board of Director Seats
  - 4 Private Sector seats open
  - 2 of the 4 seats are Governor appointed.
- ELCHC Board of Directors Appointments
  - Annetee Eberhart appointed to the Provider Review Hearing Committee
- CEO Report
- The next regularly scheduled Governance Committee meeting will be on May 20, 2024.

**C. FINANCE COMMITTEE**

Michelle Zieziula, reported that the committee met on March 26, 2024, to review, discuss, and approve the following:

- Allocation of funds for summer boost educational board game
- Allocation of funds for intergenerational reading through volunteers
- Draft MSL Audited Financials for the Fiscal Years ended June 30, 2023, and 2022
- Review CEO Report
- Next meeting of the Finance Committee is scheduled for June 3, 2024, at 3:00 pm.

**D. SERVICE DELIVERY AND EFFICIENCY COMMITTEE**

Amanda Jae, reported that the committee met on April 4, 2024, to review and discuss the following:

- Upcoming Events for Providers and the Community
- Program Initiatives and Education (PIE) Update
- CEO Report
- The next meeting of the Service Delivery & Efficiency Committee is scheduled for June 6, 2024.

## **E. DEVELOPMENT COMMITTEE**

Dr. Shawn Robinson reported the committee met on March 25, 2024, to review and discuss the following:

- Education of Young Children Summit
  - Venue
  - The committee discussed and voted to keep the Children’s Summit at The Portico.
- The next meeting of the Development Committee will be held on May 6, 2024, at 2:00 pm.

## **F. LEGISLATIVE COMMITTEE**

Adam Giery reported that the legislative committee did not meet during the last meeting cycle.

## **G. PROVIDER REVIEW HEARING COMMITTEE**

Dr. Jacquelyn Jenkins reported that the committee did not meet as expected at the request of the provider’s attorney.

- Dr. Jenkins shared that Precious Pearls vs ELCHC had been postponed with no future date scheduled to date.

## **FINANCE REPORT**

Gary Meyer, Chief Financial Officer, reported on the budget to actual to date ending February 29, 2024, as presented in the agenda packet. Mr. Meyer highlighted the following:

- 32 different procurements have been completed year-to-date in order to utilize the American Rescue Plan Act funding.
- The ELCHC has asked the Division of Early Learning for more funding with the goal of providing teacher’s longevity stipends.
- Mr. Meyer commented on the MSL audit report, which included the implantation of a new accounting pronouncement and the recording of the building lease going through 2028 as a right-to-use asset.
- MSL pointed out a management and general expenditure efficiency ratio which highlights that staff were well utilized in accomplishing the work the coalition does so well.

There was board discussion on the allocation to the lasting educator initiative for teachers.

Dr. Hicks shared that Chair Patel was interviewed about the summer boost initiatives being a win for coalitions statewide. This initiative started with an ask, last legislative session 2023 and this year it was a big win as funds will be distributed statewide which Chair Patel spoke to in his recent interview.

## **CEO REPORT**

### **A. ARPA Update**

Dr. Hicks reported that the Resource Development team has been getting communication out to providers that ARPA funding will end on June 30, 2024. Dr. Hicks also noted that some providers will unfortunately have to close their doors as they find it increasingly difficult to



retain teachers as they compete with higher paying jobs throughout the community. Dr. Hicks highlighted a win for providers with the Board of Directors' approval to give teachers 12 paid holidays throughout the year. Dr. Hicks also shared that there will be a full report on the initiatives that will continue after July 1, 2024.

There was discussion on the effects of ARPA dollars sunseting and whether family childcare home providers were feeling the effects more than larger childcare centers.

Chair Patel shared about a spring break trip where some families were about to attend an aviation camp with many of the families sharing it was their first time on a plane. Chair Patel also shared that families were truly grateful for the experience and education all family members received.

**B. Legislative Update**

Dr. Hicks shared that there are eight legislative bills that have some component of early education somewhere in the bill. Dr. Hicks also shared the importance of local match dollars to help ensure childcare for families over the SR 150% threshold. Dr. Hicks reported that now it was just a matter of waiting to see which if any were going to be approved by the governor.

**C. Children's Summit 2024 Update**

Dr. Hicks shared that the Children's Summit date would be September 12, 2024, at The Portico.

**D. Teacher's Night Out (TNO)**

Dr. Hicks reported that TNO would be on May 4, 2024, with an "Out of this World" theme.

**E. Year to Date Enrollment Report**

Dr. Hicks reported for the sake of time board members could read through the year-to-date enrollment numbers included in the agenda packet.

**DISCUSSION**

Chair Patel opened the floor is any discussion. There was no additional discussion outside of the outlined agenda.

**ANNOUNCEMENTS**

- A. Next, Day of Play will be held on May 18, 2024, at Emmanuel P. Johnson Recreation Center
- B. Children's Summit 2024-Save the Date: September 12, 2024
- C. Next, Regular Board of Directors Meeting is scheduled for June 24, 2024

**PUBLIC COMMENT II**

There was no Public Comment II.

ADJOURNMENT

*Citing the time, Dr. Shawn Robinson made a motion to adjourn the meeting at 4:02 pm. Amanda Jae made a second. The motion carried unanimously.*

Read and approved by: \_\_\_\_\_

*Derek Zitko, ELCHC Secretary*

*Date*

**Board of Directors Annual Meeting  
June 17, 2024**

**CONSENT AGENDA**

**ITEM II.C.**

<b>ISSUE:</b>	<b>Approval of allocation of funds to the School Board of Hillsborough County – Early Intervention &amp; Assessment Services</b>
<b>FISCAL IMPACT:</b>	\$245,000
<b>FUNDING SOURCE:</b>	Florida Department of Education, Division of Early Learning School Readiness Quality Funding
<b>RECOMMENDED ACTION:</b>	Approve the allocation of funds in the amount of \$245,000 to the School Board of Hillsborough County – Early Intervention & Assessment Services for FY 2024-2025

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**NARRATIVE:**

**Product or Service:** The School Board of Hillsborough County, through the Hillsborough County Public Schools, provides streamlined Early Intervention & Assessment Services to qualifying children ages 3 to 5 years old after ELCHC screening. Services would otherwise not be available to these children and may lead to the development of the individual educational plan (IEP). They will also engage with parents and providers to explain the educational and developmental supports recommended for children and participate in reoccurring meetings to coordinate delivery of screening and assessment services. They will offer on-site (home or child care) visits for additional screening and/or assessments as needed and interpret and review assessment results with parents/guardians and coordinate with district Exceptional Student Education (ESE) personnel for all services needed to the determination of eligibility meetings and initial IEPs, as appropriate.

**Brief History:** The ELCHC is entering year 5 of a 5-year contract, providing qualifying School Readiness children a streamlined path to intervention and assessment services provided through Hillsborough County Public Schools.

**Purpose:** Ensuring equitable access for School Readiness children to needed services and screenings before kindergarten entry.

**Contract Performance:** The contractor has met contract deliverables over the past four years.

**Outcome:** Service Level Agreements and Key Performance Indicators are measured to ensure that goals are being met.

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**Budget Impact:** Not to exceed \$245,000 allocated from Florida Department of Education, Division of Early Learning School Readiness Quality Funding. Total Quality funding allocated to contractors is \$2.3 million.

**Procurement:** Single Source

**Summary of Service:** Current timeline from referral to evaluation is 6 to 8 weeks.

Program Year	Number of Referrals	Evaluations/ Determinations
20-21 (June)	102	59
21-22 (June)	171	121
22-23 (June)	203	190
23-24 (May)	172	146

During this program year, 77 children have completed the process (i.e., evaluated by the School Board and then referred for additional developmental therapies or received an IEP for accommodations in school).

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Appendix A:



FY25 Proposed Budget

	FY25 Budget	FY24 Forecast	\$ Variance	% Variance	FY24 Budget
<b>Program Revenue</b>					
School Readiness	78,843,157	75,897,260	2,945,897	3.9%	80,438,248
School Readiness Match - DEL	1,126,233	1,126,233	-	0.0%	1,251,770
School Readiness - Local Funders:					
Children's Board HC	1,000,000	700,770	299,230	42.7%	700,770
Hillsborough County BOCC	276,000	276,000	-	0.0%	276,000
Metro Ministries (Children's Board)	40,000	45,895	(5,895)	-12.8%	75,000
City of Tampa	125,000	124,756	244	0.2%	150,000
United Way		1,575	(1,575)	-100.0%	-
United Way (Quality Initiative)	35,000	48,292	(13,292)	-27.5%	50,000
School Readiness - Local Funders	1,476,000	1,197,287	278,713	23.3%	1,251,770
<b>Total School Readiness Revenue</b>	<b>81,445,390</b>	<b>78,220,780</b>	<b>3,224,610</b>	<b>4.1%</b>	<b>82,941,788</b>

Other Local Funders:					
Conn Foundation	30,000	22,996	7,004	30%	58,000
Spurlino Foundation	40,000	40,000	-	0%	50,000
SR Program Income (training, IECF memberships)	20,000	15,051	4,949	33%	30,000
HELN (Hillsborough Early Learning Network)	-	5,632	(5,632)	-100%	37,000
ELFL (Early Learning Florida)	-	21,250	(21,250)	-100%	100,000
Lastinger Project	-	200,000	(200,000)	-100%	200,000
Misc. Donations	100,000	88,543	11,457	13%	273,000
Other Local Funders	190,000	393,472	(203,472)	-52%	748,000
<b>Total School Readiness Revenue and Local Revenue</b>	<b>81,635,390</b>	<b>78,614,252</b>	<b>3,021,138</b>	<b>4%</b>	<b>83,689,788</b>

Program Expenses

School Readiness					
Direct Services	63,159,126	61,803,193	1,355,933	2.2%	65,729,468
School Readiness Match - DEL	1,126,233	1,126,233	-	0.0%	1,251,770
School Readiness - Local Funders	1,457,695	1,223,162	234,533	19.2%	1,201,770
General Contributions and Gifts	90,000	393,472	(303,472)	-77.1%	475,000
<b>Total Direct Services</b>	<b>65,833,054</b>	<b>64,546,060</b>	<b>1,286,994</b>	<b>2.0%</b>	<b>68,658,008</b>
ELCHC Operating	15,230,336	13,259,622	1,970,714	14.9%	14,240,780
ECC	80,000	80,000	-	0.0%	71,500
Inclusion Cost	245,000	245,000	-	0.0%	245,000
Scholarships and Other	247,000	483,570	(236,570)	-48.9%	474,500
<b>Total School Readiness &amp; Other Expenses</b>	<b>81,635,390</b>	<b>78,614,252</b>	<b>3,021,138</b>	<b>3.8%</b>	<b>83,689,788</b>

SR Change in Net Assets

	-	-	-	0.0%	-
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GOALS

< 5.00 %	School Readiness - Admin	3.3%	3.7%	-0.4%	-10.9%	3.9%
> 4.00 %	School Readiness - Quality	8.8%	8.1%	0.7%	9.1%	7.9%
< 22.00%	School Readiness - Non-Direct	19.2%	19.7%	-0.5%	-2.6%	19.3%
> 78.00 %	School Readiness - Direct	80.8%	80.3%	0.5%	0.6%	80.7%

## FY 2024-2025 PROPOSED MEETING SCHEDULE

### EXECUTIVE COMMITTEE MEETING SCHEDULE

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Monday, August 12, 2024

Monday, October 07, 2024

Monday, February 10, 2025

Monday, April 07, 2025

Monday, June 16, 2025

All meetings of the Early Learning Coalition of Hillsborough County Executive Committee are held at 3:00 *pm* until the conclusion of business at 6302 Martin Luther King Jr. Blvd. Bldg. 100, Suite 100, Tampa, FL 33619 unless otherwise publicly noticed and/or noted above.

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### BOARD OF DIRECTORS MEETING SCHEDULE

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Monday, July 1, 2024

Monday, August 19, 2024

Monday, October 14, 2024

Monday, February 17, 2025

Monday, April 14, 2025

Monday, June 23, 2025 (Annual Board Meeting)

All meetings of the Early Learning Coalition of Hillsborough County Board of Directors are held at 3:00 *pm* until the conclusion of business at 6302 Martin Luther King Jr. Blvd. Bldg. 100, Suite 100, Tampa, FL 33619 unless otherwise publicly noticed and/or noted above.

*PLEASE NOTE: This meeting schedule is posted on the ELCHC website located at <http://www.elchc.org>. Changes to any dates, times and locations of these meetings will be posted at all times. Members of the public may confirm by phone by calling (813) 515-2340.*



# ELCHC BOARD OF DIRECTORS ANNUAL MEETING

June 17, 2024

**ACTION**

**ITEM V.B.**

**ISSUE:** Nomination and Election of Board Officers and Board Members

**RECOMMENDED ACTIONS:** Approve the slate of officers as recommended by the Governance Committee to serve on the ELCHC Board of Directors for FY2024-2025.

**NARRATIVE:**

As is stated in the Bylaws:

*Section 2. Nomination and Election. The officers of the Corporation, other than the Chair shall be elected annually by the Board of Directors at its annual meeting. Each officer so elected shall hold office for a one- year term or until he or she shall resign, shall be removed or otherwise disqualified to serve. At any regular or special meetings of the Board of Directors, the Board of Directors may fill a vacancy caused by the death, resignation, removal or disqualification of any officer. Officers may be elected to serve additional terms at the discretion of the Board.*

The Governance Committee has the responsibility of recommending a slate of candidates to serve as officers of the Board of Directors. The Governance Committee recommends the following slate of officers to serve on the ELCHC Board of Directors for FY 2024-2025. If deemed by the Board, the following slate may be amended by the larger Board recommendation.

**Slate of Officers**

<b>Name of Officer</b>	<b>Offi cer Position</b>
Aakash Patel	Chair (Gubernatorial appointed)
Dr. Shawn Robinson	Vice-Chair
Michelle Zieziula	Treasurer
Derek Zitko	Secretary

**FY 2024-2025 Board Officers:**

1. Aakash Patel, Chair (Gubernatorial Appointed)
2. Dr. Shawn Robinson, Vice-Chair
3. Derek Zitko, Secretary
4. Michelle Zieziula, Treasurer

As is stated in the Bylaws:

**Article III**

Section 2. Annual Meeting. The annual meeting of the Board of Directors shall be the regular meeting of the Board held during the fourth quarter of the fiscal year. The officers of the Corporation shall be elected at this meeting.

Section 5. Vice Chair. In the absence of the Chair, the Vice Chair will exercise the duties of the Chair and shall perform such other duties as may be from time to time required by the Chair or by the Board of Directors.

Governance Committee: 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.

*The Governance Committee met on May 20, 2024, and voted unanimously to recommend the slate of ELCHC Board of Directors Officers as presented.*



**ELCHC BOARD OF DIRECTORS ANNUAL MEETING**  
**June 17, 2024**

**ACTION**

**ITEM V.C.**

**ISSUE:** Approval of proposed FY25 budget  
**FISCAL IMPACT:** \$113,832,301  
**FUNDING SOURCE:** Florida Department of Education, Division of Early Learning, School Readiness, VPK, Local Funding, and SR Match  
**RECOMMENDED ACTION:** Approve the FY25 budget

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**NARRATIVE:**

Brief History: The Finance Committee met on June 3, 2024 to review the budget and voted to recommend its approval by the Board of Directors.

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## FY25 Budget Memo

How does our budget map to the Three Pillars of our strategy?

3 PILLARS	ACCESS	QUALITY	EDUCATION
FY25	65%	5%	30%
FY24	64%	4%	32%
FY23	57%	5%	38%
24-25 Y/Y	2%	1%	-2%
23-24 Y/Y	7%	-1%	-6%

  

FISCAL YEAR 2024 - 2025			
ACCESS	QUALITY	EDUCATION	
School Readiness	\$ 64,375,359	INCENTIVES and T.E.A.C.H.	\$ 500,000
ALICE > 150	\$ 1,441,000	Professional Development	\$ 87,050
		Performance Incentive Differentials	\$ 247,000
		Infant/Toddler	\$ 151,493
		Special Needs/ Inclusion	\$ 676,543
Other	\$ 8,563,912	Other	\$ 3,843,529
<b>TOTAL</b>	<b>\$ 74,380,271</b>	<b>TOTAL</b>	<b>\$ 5,505,615</b>
			<b>Total Budget FY25</b>
			<b>\$ 113,832,301</b>

  

FISCAL YEAR 2023 - 2024			
ACCESS	QUALITY	EDUCATION	
School Readiness	\$ 67,456,238	INCENTIVES and T.E.A.C.H.	\$ 580,375
ALICE > 150	\$ 1,251,770	Professional Development	\$ 200,000
		Workforce (Recruit/Upskill/Retain)	\$ 474,500
		Performance Incentive Differentials	\$ 150,000
		Infant/Toddler	\$ 411,248
		Special Needs/ Inclusion	\$ 3,331,038
Other	\$ 7,490,767	Other	\$ 500,525
<b>TOTAL</b>	<b>\$ 76,198,775</b>	<b>TOTAL</b>	<b>\$ 5,147,161</b>
			<b>Total Budget FY24</b>
			<b>\$ 119,575,274</b>

  

FISCAL YEAR 2022 - 2023			
ACCESS	QUALITY	EDUCATION	
School Readiness	\$ 61,464,566	INCENTIVES and T.E.A.C.H.	\$ 900,000
ALICE > 150	\$ 1,873,109	Professional Development	\$ 628,100
		Workforce (Recruit/Upskill/Retain)	-
		Performance Incentive Differentials	\$ 220,800
		Infant/Toddler	\$ 145,400
		Special Needs/ Inclusion	\$ 189,562
Other	\$ 4,925,469	Other	\$ 4,341,104
<b>TOTAL</b>	<b>\$ 68,263,144</b>	<b>TOTAL</b>	<b>\$ 6,424,966</b>
			<b>Total Budget FY23</b>
			<b>\$ 119,742,520</b>

Note that ARPA and CRSSA amounts have been removed to make the analysis comparable over the three year period. Also, decreases in VPK are due to the phase out of the \$15 per hour wage supplement paid to teachers.

For details of the FY25 budget by Pillar, see Appendix

## What environmental impacts are informing our strategy and budget?

### A. Program Initiatives and Education: Stacey Francois, Director, Program Initiatives and Education

With the elimination of American Rescue Plan Act (ARPA) funds, monetary constraints will impact our initiatives. However, we remain committed to prioritizing quality programming despite the funding challenges and will focus on delivering high quality professional development, with partnership of the Resource Development department to secure additional funding for programs such as HITI (Hillsborough Infant Toddler Initiative), iSpy Tampa Bay and Literacy All Year (LAY). The implementation of a new Learning Management System (LMS) will offer self-paced coursework and establish school/program memberships through the Institute of Early Childhood Professionals (IECP). Our focus remains on improving educational outcomes in School Readiness (SR) and in low-performing VPK (Voluntary Pre-Kindergarten) sites. The new LMS will allow us to provide small intensive virtual cohorts and Communities of Practice (CoP) and introduce self-paced learning modules. Also, despite the challenge posed by the growing number of both SRPA and VPK observations, we persistently strive to meet the Division of Early Learning (DEL) requirements within their deadlines.

### B. Provider Supports: Casie Haines, Director, Provider Supports

We are seeing a more positive community view of our provider supports. We plan to actively onboard many new providers in FY25, providing consistent guidance and support. The ever-changing landscape of implementing new Federal and State Rules can be challenging.

### C. Family Services: Sabrina Ruiz, Director, Family Services

We will continue our push to grow VPK and School Readiness enrollment numbers. The efforts to restructure the Family Services team will further support streamlined processes for waitlist, initial enrollments, redeterminations, and support for children with special needs. The content shared in our monthly Family Bulletin will keep with the mission of supporting early learning, Kindergarten readiness, and practical at-home engagement activities.

### D. Resource Development and Community Relations: Alison Fraga, Chief Development Officer and Abigail Perez, Director, Impact & Community Relations

With key milestones achieved, including the solidification of our brand identity, refined messaging, establishment of essential tools like our website, and robust project plans for impactful outreach events such as the Summit and Day of Play, our focus now shifts towards optimizing our communication channels across teams and a focused effort around designing fundraising strategies that will enhance program development.

This transition signifies a pivotal moment in our organizational journey, where we leverage past successes to propel us towards greater financial stability and operational efficacy. By standardizing our

communication tools and fortifying our fundraising endeavors, we position ourselves not only to sustain current momentum but also to expand our impact in the communities we serve.

E. Information Systems (IS): Rick Rampersad, Chief Information Officer

Launching off the gains made in last fiscal year, we continue to focus on cybersecurity (system monitor/threat prevention, user training and continued testing). In addition, our development team will be initiating a system-wide project to identify data points and enhance reporting capabilities. We see AI/Automation technologies on the horizon and are closely monitoring from security and operational perspectives.

F. Human Resources: Clarence Thompkins, Director, Human Resources

The Human Resource Department is committed to building on the previous year's progress by enhancing career pathways, formal training programs, coaching, and equity across all programs. The approach to enhance the Coalition's internal learning initiatives will be closely connected to the organization's goals and requirements. Improved coaching, performance management systems, and comprehensive total reward strategies will enhance employee engagement and continuous feedback. Additionally, compliance efforts will continue throughout the department and organization.

G. Finance: Gary Meyer, Chief Financial Officer

We have a new opportunity to serve families in the 150% to 215% of Federal Poverty Level range through the new School Readiness Plus program. Finance will need to play a lead role in implementing this new program, as well as to continue working closely with operations and marketing and communications to increase base School Readiness enrollments. To offset decreases in SR Match commitments from prior years, Finance is working with new funding partners. The AELC has sought out ELCHC as one of several Coalitions to participate in work groups to improve Division of Early Learning (DEL) Finance processes and improve federal and state compliance. After our success in reducing DEL fiscal monitoring findings to only one, down from 8 three years ago, Finance continues to make compliance a priority.

## FY25 Budget Compared to FY24 Budget and FY24 Forecast

### Revenues

School Readiness budgeted revenue of \$78.8M is comparable to the FY24 budget of \$80.4M and slightly higher than the FY24 forecast of \$75.9M due to a 7% average provider rate increase and the SR Plus program allocation. The FY25 budget includes a \$3.0M assumption of an allocation for the SR Plus program, which allows for the funding of families that would otherwise have dropped off of the eligibility cliff upon redetermination. Instead, SR Plus allows us to fund families between 150% of Federal Poverty Level and 215% of Federal Poverty Level. We do not receive Initial Notice of Awards (NOA) for FY25 until July, 2024, so this budget is based on our best information to date rather than a firm NOA. This funding pays for an average of 13,500 children throughout the year.

School Readiness Match – DEL revenue of \$1.1M is similar to the prior year amount of \$1.3M.

School Readiness Local Funders & Other Local Funder detail:

- a) Children’s Board HC funds of \$1M are for childcare slots for families 200% and below Federal Poverty Level.
- b) Hillsborough County BOCC funds of \$276K are for childcare slots for families 200% and below Federal Poverty Level.
- c) Metro Ministries (Children’s Board) funds of \$40K are for childcare slots for homeless children age 9 to 12 years old.
- d) City of Tampa funds of \$125K are for childcare slots for families 200% and below Federal Poverty Level.
- e) United Way (Quality Initiative) funds of \$35K are for professional development opportunities/stipends to childcare teachers to improve quality of childcare services.
- f) Conn Foundation funds of \$30K are for kindergarten readiness and kindergarten transition supports for children from Southshore childcare centers.
- g) Spurlino Foundation funds of \$40K are for the Coalition’s unrestricted use.
- h) Program Income (training, IECF membership) of \$20K funds provider supports, including conference scholarships.
- i) Misc Donations of \$100K is a budget for currently unnamed donations sought as part of the Coalition’s fundraising plan.

The University of Florida Lastinger Center’s three-year contract with ELCHC has concluded on June 30, 2024, with no renewal, along with the associated Hillsborough Early Learning Network (HELN) and Early Learning Florida (ELFL) professional development stipend programs.

VPK budgeted revenue of \$32.2M has decreased from the prior year amount of \$35.9M, with the reduction related to the VPK \$15 per hour Wage Incentive program discontinued in August of 2023. This funding pays for an average of 10,000 children at the increased School Year Base Student Allocation (BSA) of \$3,029 and increased Summer BSA of \$2,586.

## Expenses

1. School Readiness direct service expenses (expenses to pay providers for child care) are budgeted at \$65.8M, or 80.8% of School Readiness revenues. This percentage is consistent with the FY24 budgeted percentage of 80.7%.

The next section describes budgeted categories by expense type for combined School Readiness and VPK found on the last page of the financials in Appendix A.

2. Personnel expenses of \$13.3M have increased by \$215K from the prior year. We are projecting a 4% merit increase, with employees contributing 1% of their salary towards higher medical insurance payroll deductions. Our medical insurance renewal came back with a 10% increase due to a significant rise in claims over the past year.

3. Staff Development expense is \$87K compared to \$109K budgeted last year with a FY24 forecast of \$79K. Details are as follows for FY24 expenditures:

- a) Conferences (PACES, AELC, NAEYC, FLAEYC, One Goal, InSync, SECA) - \$54K
- b) HR trainings – \$20K
- c) Staff Tuition Reimbursement - \$13K; the ELCHC's policy pays staff up to \$1,000 per year to further their education.

4. Professional Services expense is \$1.1M compared \$1.3M budgeted last year with a FY24 forecast of \$1.4M. Details are as follows for FY24 expenditures:

- a) Information Technology Services - \$236K
  - a. Roebuck Technologies for managed services
  - b. Mercury Works for system development
  - c. LearnWorld (Learning Management System) Consultant
  - d. MIP and Microix for finance systems
- b) Hillsborough County Public School Contract for inclusion support services - \$245K
- c) Contractors for CLASS Observations - \$121K
- d) Early Childhood Council Inclusion Supports - \$80K
- e) Legal Services - \$77K
- f) Building Maintenance - \$75K
- g) VPK Targeted Trainings - \$51K
- h) Communications and Website Updates - \$45K
- i) Printing Services – \$42K
- j) Payroll and Human Resources Information System - \$39K
- k) Auditing and Tax Services - \$38K
- l) Wage Analysis Survey - \$30K

5. Occupancy expense is \$613K, compared to \$596K budgeted last year with a FY24 forecast of \$611K. Details are as follows for FY25 expenditures:

- a) Rent for Suites 100 and 105 - \$590K
- b) Facilities services (Janitorial services, off-site file storage/shredding) - \$23K

6. Postage, Freight and Delivery expense is \$11K, compared to \$62K budgeted last year with a FY24 forecast of \$19K. Fewer initiatives requiring postage or freight are planned for FY25 as American Rescue Plan Act initiatives cease.

7. Rentals expense is \$12K, compared to \$8K budgeted last year with a FY24 forecast of \$7K. The budget allows for more community partner and provider interaction in FY25.

8. Supplies expense is \$78K, compared to \$180K budgeted last year with a FY24 forecast of \$106K. The reduction is related to the end of American Rescue Plan Act funding.

9. Communication expense is \$40K, compared to \$40K budgeted last year with a FY24 forecast of \$41K. This is our primary and backup provider for internet services, hot spot, and devices using a cellular carrier.

10. Insurance expense is \$124K, compared to \$118K budgeted last year with a FY24 forecast of \$108K. The budget provides for a conservative 10% increase in property and casualty on January 1. The forecast is low due to lower-than-budgeted workers compensation experience; it is unknown whether the lower amount will continue next year.

11. Tangible Personal Property expense is \$11K, compared to \$193K budgeted last year with a FY24 forecast of \$225K. The FY24 forecast depicts the effects of the Technology refresh for staff within FY24 and prevents the need for large expenditures in FY25. Details are as follows for FY25 expenditures:

- a) Monitors
- b) Computer peripherals (Docking Stations, Mice, Keyboards, etc)

12. Quality expense is \$1.7M compared to \$2M budgeted last year with a FY24 forecast of \$778K. Budget details are as follows:

- a) INCENTIVE\$, our teacher professional development stipend program - \$640K
- b) Outreach / Awareness - \$509K
- c) Grants / Scholarships and Other Education Opportunities for Providers – \$243K
- d) iSPY Expenses- \$114K
- e) HITI (Hillsborough Infant Toddler Initiative) - \$85K
- f) OMW2K (On My Way to Kindergarten) - \$50K
- g) Training Materials - \$36K

13. Travel expense is \$96K compared to \$66K budgeted last year with a FY24 forecast of \$81K. The increase is related to a higher number of provider visits and observations stemming from new DEL requirements and initiatives to provide enhanced support to providers.

14. Other Operating Expenses are budgeted at \$488K, compared to \$217K budgeted last year with a forecast of \$318K. Details are as follows for FY24 expenditures:

- a) Application Software, Licenses and Support - \$304K
  - a. Protected Trust, part of our IT security services
  - b. Sentinel One, part of our IT security services
  - c. LobbyCentral, our system to manage families coming to our lobby
  - d. Tableau, our Division of Early Learning-mandated reporting platform
  - e. Knowbe4, our cybersecurity training system for all employees
  - f. Zoom, our videoconferencing platform
  - g. Ahoy, our telecommunications system
  - h. Bluejean, part of our provider database suite
  - i. Adobe, our document management system
- b) Web Service/hosting, support, backup services & maintenance - \$96K
- c) Dues and Subscriptions - \$51K
- d) Miscellaneous - \$28K
- e) Taxes, Licenses and Fees - \$5K
- f) Community Relations - \$2.5K
- g) Bank Fees - \$1K



Appendix A:



**MS Proposed Budget**

	MS Budget	FY24 Forecast	\$ Variance	% Variance	MS Budget
<b>Program 111 Revenue</b>					
School Preparedness	78,843,157	75,897,200	2,945,897	3.9%	80,438,248
School Preparedness Match - DEL	1,126,233	1,126,233			1,251,770
<b>School Preparedness - Local Funders:</b>					
Children's Board/HC	1,000,000	700,770	299,230	42.7%	700,770
Hillsborough County BOCC	116,000	116,000		0.0%	116,000
Metro Ministries (Children's Board)	40,000	45,895	(5,895)	-12.8%	75,000
City of Tampa	125,000	124,756	244	0.2%	<b>150,000</b>
United Way		1,575	(1,575)	-100.0%	
United Way (QL@ity Initiative)	35,000	48,292	(13,292)	-27.5%	<b>50,000</b>
School Preparedness - Local Funders	1,476,000	1,197,287	278,713	23.3%	1,251,770
<b>Total School Readiness Revenue</b>	<b>81,418,390</b>	<b>78,220,780</b>	<b>3,224,610</b>	<b>4.1%</b>	<b>82,941,788</b>

<b>Other Local Funders:</b>					
1Gonn Foundation	30,000	22,996	7,004	30%	58,000
Spurlino Foundation	40,000	40,000		0%	50,000
SR Program Income (training, IECF memberships)	20,000	15,051	4,949	33%	30,000
HELN (Hillsborough Early Learning Network)		5,632	(5,632)	-100%	37,000
ELFL (Early Learning Florida)		21,250	(21,250)	-100%	100,000
Laistering Project		200,000	(200,000)	-100%	200,000
Misc. Donations	100,000	88,543	11,457	13%	273,000
Other Local Funders	190,000	393,472	(203,472)	-52%	748,000
<b>Total School Readiness Revenue and Local Revenue</b>	<b>81,638,390</b>	<b>78,614,252</b>	<b>3,021,138</b>	<b>4%</b>	<b>83,689,788</b>

<b>Program 111 Expenses</b>					
School Preparedness					
Direct Services	63,159,126	61,803,193	1,355,933	2.2%	65,729,468
School Preparedness Match - DEL	1,126,233	1,126,233		0.0%	1,251,770
School Preparedness - Local Funders	1,457,695	1,223,162	234,533	19.2%	1,201,770
General Contributions and Gifts	90,000	393,472	(303,472)	-77.1%	475,000
<b>Total Direct Services</b>	<b>65,833,054</b>	<b>64,546,060</b>	<b>1,286,994</b>	<b>2.0%</b>	<b>68,658,008</b>
ELCHC Operating	15,230,336	13,259,622	1,970,714	14.9%	14,240,780
EJC	80,000	80,000		0.0%	71,500
Inclusion Cost	245,000	245,000		0.0%	245,000
Scholarships and Other	247,000	483,570	(236,570)	-489%	474,500
<b>Total School Readiness &amp; Other Expenses</b>	<b>81,638,390</b>	<b>78,614,252</b>	<b>3,021,138</b>	<b>3.8%</b>	<b>83,689,788</b>

SR Change in Net Assets		0.0%				
GOALS						
< 5.00 %	School Readiness - Admittance	3.3%	3.7%	-0.4%	-10.9%	3.9%
> 4.00 %	School Readiness - Quality	8.8%	8.1%	0.7%	9.1%	7.9%
< .22.00 %	School Readiness - Non-Direct	19.2%	19.7%	-0.5%	-2.6%	19.3%
> .78.00 %	School Readiness - Direct	80.8%	80.3%	0.5%	0.6%	80.7%

	FY25 Budget	FY24 Forecast	S Variance	%Variance	FY24 Budget
VPK Revenue					
Voluntary Pre-Kindergarten	32,196,911	30,712,026	1,484,885	4.8%	35,882,846
<b>Total VPK Revenue</b>	<b>32,196,911</b>	<b>30,712,026</b>	<b>1,484,885</b>	<b>4.8%</b>	<b>35,882,846</b>
Voluntary Pre-Kindergarten					
Direct Services	30,375,310	29,206,692	1,168,618	4.0%	34,210,805
ELCHC Operating	1,821,600	1,505,334	316,266	18.9%	1,672,041
<b>Total Voluntary Pre-Kindergarten</b>	<b>32,196,911</b>	<b>30,712,026</b>	<b>1,484,885</b>	<b>4.8%</b>	<b>35,882,846</b>
VPK Change in Net Assets					
				<b>0.0%</b>	
<b>GOALS</b>					
<b>&lt; 5.00%</b> VPK. Admin tms ro,l'etC11o -g	5.0%	2.7%	2.3%	<b>84.1%</b>	<b>3.3%</b>
American Rescue Plan Act- Discretionary Funding					
ARPA		40,611,986	(40,611,986)	-1065.4%	3,811,953
<b>Total ARPA Revenue</b>		<b>40,611,986</b>	<b>(40,611,986)</b>	<b>-1065.4%</b>	<b>3,811,953</b>
ARPA					
Direct Services		18,351,995	(18,351,995)	-100.0%	2,533,322
ELCHC Operating		22,259,991	(22,259,991)	-100.0%	1,278,631
<b>Total (ARPA). Discretionary Funding</b>		<b>40,611,986</b>	<b>(40,611,986)</b>	<b>-100.0%</b>	<b>3,811,953</b>
ARPA Change in Net Assets					
				<b>0.0%</b>	
Total Revenue	<b>113,832,301</b>	<b>149,938,264</b>	<b>(36,105,964)</b>	<b>-24.1%</b>	<b>123,384,588</b>
Total Expenses	<b>113,832,301</b>	<b>149,938,264</b>	<b>(36,105,964)</b>	<b>-24.1%</b>	<b>123,384,588</b>
Change in Net Assets				<b>0.0%</b>	
		<i>Proforma*</i>			
	<b>FY25 Budget</b>	FY24 Forecast	S Variance	%Variance	<b>FY24 Budget</b>
ELCHC Expenditure categories					
Personnel	13,307,067	13,049,355	257,712	2.0%	13,092,138
Staff Development	87,050	79,017	8,033	10.2%	108,875
Professional Services	1,079,680	1,420,143	(340,463)	-24.0%	1,297,658
Occupancy	613,300	610,898	2,402	0.4%	596,000
Postage, Freight and Delivery	11,350	19,083	(7,733)	-40.5%	62,000
Rentals	11,500	7,463	4,037	54.1%	8,000
Supplies	78,250	105,871	(27,621)	-26.1%	180,000
Communications	40,000	40,714	(714)	-1.8%	40,000
Insurance	123,905	107,584	16,321	15.2%	118,041
Tangible Personal Property	10,750	225,264	(214,514)	-95.2%	192,500
Quality	1,677,286	777,882	899,404	115.6%	2,003,500
Travel	95,665	80,546	15,119	18.8%	66,300
Other Operating	488,134	317,781	170,352	53.6%	217,440
Other Operating Expenses	4,316,870	3,792,246	524,624	13.8%	4,890,315
<b>Total ELCHC Operating Expenses</b>	<b>17,623,936</b>	<b>16,841,601</b>	<b>782,336</b>	<b>4.6%</b>	<b>17,982,452</b>

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Appendix B:

	<u>Access</u>	<u>Quality</u>	<u>Education</u>	<u>Total</u>
<b>Revenue</b>				
Federal & State	72,922,576	5,505,615	33,756,414	112,184,606
Local Funders	1,457,695		190,000	1,647,695
<b>Total Revenue</b>	<b>74,380,271</b>	<b>5,505,615</b>	<b>33,946,414</b>	<b>113,832,301</b>
Direct Services	65,833,054	-	30,375,310	96,208,364
Personnel	7,466,608	3,055,834	2,784,625	13,307,067
Staff Development	32,906	31,350	22,794	87,050
Professional Services	288,586	628,535	162,559	1,079,680
Occupancy	285,962	133,114	194,224	613,300
Postage, Freight and Delivery	7,662	-	3,688	11,350
Rentals	4,642	3,693	3,165	11,500
Supplies	25,421	37,058	15,770	78,250
Communications	24,425	6,375	9,200	40,000
Insurance	82,359	-	41,545	123,905
Tangible Personal Property	4,405	1,878	4,468	10,750
Quality	202	1,507,527	169,557	1,677,286
Travel	68,283	-	27,382	95,665
Other Operating	255,757	100,251	132,125	488,134
Other Operating Expenses	1,080,609	2,449,781	786,479	4,316,870
ELCHC Operating	8,547,217	5,505,615	3,571,104	17,623,936
<b>Total Expenses</b>	<b>74,380,271</b>	<b>5,505,615</b>	<b>33,946,414</b>	<b>113,832,301</b>
<b>Change in Net Assets</b>	-	-	-	-

ELCHC BOARD OF DIRECTORS ANNUAL MEETING  
June 17, 2023

COMMITTEE REPORT

VI.A.

ISSUE: Executive

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**NARRATIVE:**

The Executive Committee met on June 17, 2024, to review and discuss the following items:

- June 17, 2024, Draft Board of Directors Annual Meeting Agenda
- Committee Reports
  - Governance Committee
  - Finance Committee
  - Service Delivery & Efficiency Committee
  - Development Committee
  - Legislative Committee
  - Provider Review Hearing Committee
- CEO Report
- Next meeting of the Executive Committee is scheduled for Monday, August 12, 2024.

**ELCHC BOARD OF DIRECTORS ANNUAL MEETING**  
**June 17, 2024**

**COMMITTEE REPORT**

**ITEM VI.B.**

**ISSUE:** Governance

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**NARRATIVE:** The Governance Committee met on May 20, 2024, to review and discuss:

- Recommendation of the FY 2024-2025 Board of Officers
    - \*Aakash Patel, Chair (Governor Appointed)
    - \*Dr. Shawn Robinson, Vice Chair
    - \*Derek Ziko, Secretary
    - \*Michelle Zieziula, TreasurerBoard Members that submitted Board Officers Interest forms for FY 24-25: None.  
Board Members that were nominated for FY 24-25: None.
  - Board of Directors Vacant Seats
    - \*Two Governor Appointed Seats-Private Sector
    - \*Two Private Sector Seats former seats of Lee Bowers and Dr. Daphne Fudge term ended June 13, 2024
  - Board Matrix Review
  - CEO Report
  - Next meeting of the Governance Committee is scheduled for July 29, 2024.
-

ELCHC BOARD OF DIRECTORS ANNUAL MEETING  
June 17, 2024

COMMITTEE REPORT

ITEM VI.C.

ISSUE: Finance

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**NARRATIVE:** The Finance Committee met on June 3, 2024, to review, discuss and approve:

- Allocation of funds for classroom materials
- Allocation of funds for customer relationship management system
- Allocation of funds for inclusion support services
- Approval of allocated funds for Just Right Reader
- Approval of allocated funds for Microsoft licenses and support
- Recommended FY25 Budget
- Financials Budget to Actual through April 30, 2024
- Division of Early Learning 2023-2024 Financial Monitoring Report
- CEO Report
- Next, meeting of the Finance Committee is scheduled for August 5, 2024.

(15-attachments)

**Independent Accountants' Report on  
Financial Compliance Advisory Services**

**Early Learning Coalition of Hillsborough County, Inc.  
(ELC 19)**

**2023-24 Financial Monitoring Report**  
*Period Reviewed: August 1, 2022 – July 31, 2023*

**Independent Accountants’ Report on  
Financial Compliance Advisory Services  
Early Learning Coalition of Hillsborough County, Inc. (ELC 19)  
2023-24 Financial Monitoring Report  
Period Reviewed: August 1, 2022 – July 31, 2023**

**Contents**

<b>Consulting Report</b> .....	<b>1</b>
<b>I. Executive Summary</b> .....	<b>3</b>
1.0 – Findings .....	3
2.0 – Observations .....	5
<b>II. Schedule of Findings</b> .....	<b>6</b>
1.0 – Preventive/corrective action plan (PCAP) implementation .....	6
2.0 – Financial management systems .....	7
3.0 – Internal control environment .....	7
4.0 – Cash management.....	7
5.0 – DEL’s statewide information system reporting and reconciliation – N/A for 2023-24 .....	7
6.0 – Prepaid program items.....	7
7.0 – Cost allocation and disbursement testing .....	8
8.0 – Travel.....	9
9.0 – Purchasing .....	9
10.0 – Contracting .....	9
11.0 – Subrecipient monitoring .....	10
<b>III. Schedule of Observations</b> .....	<b>11</b>
1.0 – Observations from 2023-24 onsite visit .....	11
2.0 – Items for DEL follow-up .....	12



November 3, 2023

State of Florida Department of Education  
Division of Early Learning  
Tallahassee, Florida

We have performed specific financial compliance consulting services as described in the Florida Department of Education Division of Early Learning's 2023-24 Onsite Financial Monitoring Tool for the Early Learning Coalition of Hillsborough County, Inc. (ELC 19 or the ELC). These services were contracted by the Division of Early Learning (DEL) to comply with its oversight and monitoring responsibilities as outlined in applicable federal regulations and state statutes:

- 45 Code of Federal Regulations (CFR) § 75.342(a), USDHHS, *Monitoring and reporting program performance*,
- 2 CFR § 200.329(a), *Monitoring and reporting program performance*,
- 2 CFR § 200.332(d), *Requirements for pass-through entities*, and
- Chapter 1002.82(2)(s), Florida Statutes (F.S.), *Dept. of Education; powers and duties*.

These advisory services were conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. DEL is solely responsible for the sufficiency of the procedures performed. Consequently, we make no representation regarding the sufficiency of the procedures performed, either for the purpose for which this report has been requested or for any other purpose.

On October 30, 2023 through November 3, 2023, we visited the Early Learning Coalition of Hillsborough County (ELC 19) and performed financial compliance consulting services as summarized in DEL's 2023-24 Onsite Financial Monitoring Tool for the period August 1, 2022, through July 31, 2023. Detailed descriptions of the procedures performed and our related findings begin on page 6 of this report.

In addition, during this monitoring engagement, we became aware of certain matters that are opportunities for strengthening internal control and/or operating efficiency. We have included these observations in the *Schedule of Observations* section of this report. We recommend DEL review the status of these observations.

These consulting procedures were not designed to express an opinion on the business, operational, and internal control risks associated with the ELC's compliance with the previously described financial management standards as outlined in applicable Office of Management and Budget Uniform Grant Guidance, Code of Federal Regulations, or other state and federal requirements. Accordingly, we do not express such an opinion. Additionally, because of inherent limitations of internal control systems, the procedures performed should not be relied upon to prevent or detect errors or fraud associated with grant related revenues or expenditures. Had we performed additional procedures, other matters might have come to our attention that would have been reported to DEL.

This report is intended solely for the information and use of DEL and DEL's management and is not intended to be and should not be used by anyone other than these specified parties.

*Thomas Howell Ferguson P.A.*

Thomas Howell Ferguson P.A.  
Tallahassee, Florida

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

## 2023-24 Financial Monitoring Report Period Reviewed: August 1, 2022 – July 31, 2023

### *Executive Summary*

#### I. Executive Summary

##### 1.0 Findings

We performed financial monitoring procedures based on the testing procedures included in DEL’s 2022-23 Onsite Financial Monitoring Tool, which is available on DEL’s SharePoint Coalition Zone. Contact your SharePoint manager for access to the tools via your local SharePoint website.

Our procedures were performed using firm and professional standards. A summary of the testing categories, or Objectives used during this engagement and the related monitoring results are summarized here.

2023-24 Monitoring Results		
Objectives <sup>(1)</sup>	Prior Period Findings <sup>(2)</sup>	Current Period Findings
1.0 – Preventive /corrective action plan (PCAP) Implementation	-	-
2.0 – Financial management systems	-	-
3.0 – Internal control environment	-	-
4.0 – Cash management	-	-
5.0 – DEL’s statewide information system <sup>1</sup>	N/A	N/A
6.0 – Prepaid program items	-	-
7.0 – Cost allocation and disbursement testing	1	1
8.0 – Travel	-	-
9.0 – Purchasing	-	-
10.0 – Contracting	-	-
11.0 – Subrecipient monitoring	1	-
<b>TOTAL</b>	<b>2</b>	<b>1</b>

(1) Objective 5.0 – For 2023-24, testing of this objective is not included in the scoped onsite financial monitoring tasks. This objective shown for disclosure purposes only.

(2) Refer to the ELC’s 2022-23 fiscal monitoring report for detailed disclosures of all noted prior period findings.

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

**2023-24 Financial Monitoring Report**  
*Period Reviewed: August 1, 2022 – July 31, 2023*

## ***Executive Summary***

Included in the table below is a summary of the results from our review of prior period findings. New findings may occur in the current period if prior period findings, which should have been corrected, remain unresolved.

<b>Status of Prior Period Findings</b>				
<b>Finding</b>	<b>Resolved</b>	<b>Partially Resolved</b>	<b>Unresolved</b>	<b>New Finding</b>
<b>Finding # ELC 19-2022-23-001</b> Cost Allocation and Disbursement – <i>Incomplete support of timely applying of allocations</i>	<b>X</b>			None
<b>Finding # ELC 19-2022-23-002</b> Subrecipient Monitoring – <i>Missing required federal processes for subrecipient</i>	<b>X</b>			None

These financial monitoring procedures apply to both the School Readiness (SR) and Voluntary Prekindergarten (VPK) programs. Chapter 1002, F.S. does not provide specific financial monitoring steps for the federally-funded School Readiness program or the state-funded VPK program. The minimum federal standards have been applied to both programs.

The attached Schedule of Findings contains detailed information about current period and prior period findings. Your ELC must submit a preventive/corrective action plan (PCAP) response to DEL within 30 days of receiving this report, if there are current period findings. Contact DEL staff with any questions about the PCAP process.

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

**2023-24 Financial Monitoring Report**  
*Period Reviewed: August 1, 2022 – July 31, 2023*

## ***Executive Summary***

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### **2.0 Observations**

Other matters or circumstances may have been noted by us as we completed the indicated monitoring tasks. Detailed information about these observations is provided in the *Schedule of Observations* and is summarized here.

#### **Observations from 2023-24 onsite visit**

- **9.0 – Purchasing**
  - Address missing required federal and/or state contract provisions

#### **Items for DEL follow-up**

The monitoring team noted no items for follow-up in the current period.

This monitoring report is intended solely for the information and use of DEL and DEL's management and is not intended to be and must not be used by anyone other than these specified parties.

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2023-24 Financial Monitoring Report  
Period Reviewed: August 1, 2022 – July 31, 2023

## *Schedule of Findings*

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### II. Schedule of Findings

We performed financial monitoring procedures based on the Testing Procedures included in DEL's SharePoint Coalition Zone. Contact your SharePoint manager for access to the tools via your local SharePoint website.

The monitoring procedures performed included tests of details of transactions, file inspections and interviews with the ELC's personnel (1) to determine the status of recommendations from the prior period monitoring visit(s) and (2) to adequately support the current period findings and recommendations. Detailed information for these items is disclosed in the following sections of this report.

#### **1.0 – Preventive/corrective action plan (PCAP) implementation**

The current period monitoring procedures were performed to determine if the ELC implemented the required preventive and corrective actions as described in the accepted PCAP from the most recently closed grant program year.

##### **Prior Period Finding # ELC 19-2022-23-001**

Cost Allocation and Disbursement – *Incomplete support of timely applying of allocations*

Finding/Condition: During detailed onsite testing, monitor identified five expenditures totaling \$27,889.29 with inadequate written documentation to support the cost allocation effective date applied (i.e., the percentages used to split pooled costs among SR/VPK programs). *Note: monitor noted no instances of errors for the OCA codes used or amounts charged to the SR/VPK programs.*

Status: **Corrective actions resolved.**

##### **Prior Period Finding # ELC 19-2022-23-002**

Subrecipient Monitoring – *Missing required federal processes for subrecipient*

Finding/Condition: Monitor noted lack of documentation of subrecipient monitoring and instances of required monitoring activities that were not performed. In relation to this, monitor noted the Coalition's written subrecipient monitoring plan does not include an analysis of subrecipient's single audit results.

Status: **Corrective actions resolved.**

**No findings noted in the current period.**

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

**2023-24 Financial Monitoring Report**  
*Period Reviewed: August 1, 2022 – July 31, 2023*

## ***Schedule of Findings***

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### **2.0 – Financial management systems**

The current period monitoring procedures were performed to gain an understanding of the ELC's financial and operational environments through review of policies and procedures, observation of processes, document inspection and interviews of ELC personnel.

**No findings noted in the current period.**

### **3.0 – Internal control environment**

The current period monitoring procedures were performed to gain an understanding of the ELC's internal control environment through testing of key internal controls and observation of the ELC's operations to ensure compliance with Federal laws, regulations and grant program compliance requirements.

**No findings noted in the current period.**

### **4.0 – Cash management**

The current period monitoring procedures were performed to determine if sampled documentation demonstrated appropriate and sufficient cash management procedures are in place and being followed. The processes examined include cash management procedures related to sources of other non-grant revenues.

**No findings noted in the current period.**

### **5.0 – DEL's statewide information system reporting and reconciliation – N/A for 2023-24**

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### **6.0 – Prepaid program items**

The current period monitoring procedures were performed to identify any prepaid program activity for this ELC. If such activity was found, monitoring procedures were applied to determine if all prepaid program items were appropriately safeguarded, managed, tracked and reported.

**Based on results obtained from inquiries made to and an inspection of data items provided by ELC personnel, the monitors noted no current year prepaid program item activity.**

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

## 2023-24 Financial Monitoring Report Period Reviewed: August 1, 2022 – July 31, 2023

### *Schedule of Findings*

#### 7.0 – Cost allocation and disbursement testing

The current period monitoring procedures were performed to determine if sampled disbursements were appropriately incurred and posted within the ELC’s financial records. Sampled items were tested to ensure the activity is allowable, has appropriate approval (including pre-approval from DEL if needed), and meets the period of availability requirements for the grant monies used to fund disbursements. Sampled items are also tested to verify appropriate allocation in accordance with applicable cost principles, grant program compliance requirements and guidance issued by DEL.

#### **Finding # ELC 19-2023-24-001**

Cost Allocation and Disbursement – *ARPA applications missing required information*

Finding/Condition: During detailed testing of ARPA transactions, monitor noted the application for one of twelve sampled transactions was missing certain training documentation required for the application.

Description	OCA Code	Effective Date	ARPA Provider	Amount
Child Care	ASRTT	6/23/2023	ASHLEY ANN MARTINEZ	\$600.00
<b>Total</b>				<b>\$600.00</b>

Criteria: DEL Program Guidance 240.21C – *COVID-19 Crisis Emergency Funding Assistance for Early Learning/Child Care Providers, American Recovery Plan (ARPA) Act Initiatives*; also see DEL’s *ARPA Provider Application Monitoring Tool*.

Cause: Incomplete policies and procedures to ensure completeness of ARPA applications.

Effect: Noncompliance with DEL Program Guidance.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

1. Confirm for DEL the results reported here. Testing results indicate one accepted ARPA application with incomplete documentation.
2. Review ARPA applications during the monitoring period to identify other instances where all required information was not obtained prior to accepting an ARPA application.
3. Prepare a summary of all items identified.



# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2023-24 Financial Monitoring Report  
Period Reviewed: August 1, 2022 – July 31, 2023

## *Schedule of Findings*

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4. Submit results from items #2 and #3 above along with any supporting files to DEL for analysis. Upon review, DEL will provide technical assistance suggestions and instructions on remitting any funds determined to be incurred for unallowable costs (if applicable) and preparing follow-up documentation (as needed).
5. Review Coalition's existing internal controls, policies and procedures related to processing ARPA applications.
6. Update the Coalition's policies, procedures, and internal controls as appropriate.
7. Conduct training to help ensure Coalition staff know about and can follow established or revised internal controls, policies, and procedures.

### 8.0 – Travel

The current period monitoring procedures were performed to determine if the ELC's sampled travel-related expenditures are paid in accordance with applicable federal/state laws and rules, and ELC-established policies.

**No findings noted in the current period.**

### 9.0 – Purchasing

The current period monitoring procedures were performed to determine if the sampled procurement transactions comply with the appropriate federal or state procurement laws, as well as the ELC's procurement policies.

**No findings noted in the current period.**

See the *Schedule of Observations* for observations related to this objective.

### 10.0 – Contracting

The current period monitoring procedures were performed to determine if the sampled contract transactions demonstrate the ELC's contracting processes comply with federal and state requirements, as well as the ELC's own contracting policies.

**No findings noted in the current period.**

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2023-24 Financial Monitoring Report  
*Period Reviewed: August 1, 2022 – July 31, 2023*

## *Schedule of Findings*

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### **11.0 – Subrecipient monitoring**

The current period monitoring procedures were performed to identify any subrecipient activity for this ELC. If such activity was found, monitoring procedures were applied to determine if the ELC's disclosure requirements and subrecipient monitoring activities comply with federal grant program requirements, state laws and the ELC's own policies and procedures.

**Based on results obtained from inquiries made to and an inspection of data items provided by ELC personnel, the monitors noted no current year subrecipient activity.**

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

2023-24 Financial Monitoring Report  
Period Reviewed: August 1, 2022 – July 31, 2023

## *Schedule of Observations*

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### III. Schedule of Observations

#### 1.0 Observations from 2023-24 onsite visit

##### Observation #01

9.0 – Purchasing – *Address missing required federal and/or state contract provisions*

Issue/Background. During this year’s fiscal monitoring activities, monitors noted one or more sampled Coalition transactions (purchase orders, contracts, or other written agreements) omitted contract provisions required for purchases funded with federal/state grant program monies. Similar instances occurred at other entities during this monitoring cycle, and some Coalitions say instructions from a 2022 DEL-issued memo were relied upon and contributed to these errors or omissions. A memo was issued by DEL’s former Chancellor in April 2022 based on requests from ELCs to alleviate the burden of procurement/contracting requirements. However, the memo’s instructions were incorrect for USDHHS CCDF programs, and the memo has unintended consequences that could materially impact the cost allocation structure in place for all ELCs.

Impact on ELC operations and compliance risks/issues identified. For this issue, we noted no instances of impaired operations for the Coalition and no evidence that program services were impacted or delayed. However, the presence of this noncompliance issue (missing required federal/state contract provisions) increases the Coalition’s risks for future operating errors with vendors/contractors, such as miscommunications, disagreements, inability to enforce Coalition rights, increased liability risks and/or the increased need for settlement agreements to obtain the benefits intended from goods/services obtained. These circumstances also increase the Coalition’s risks for potential questioned and/or disallowed costs.

DEL actions and related instructions for subrecipients. To address these circumstances, DEL removed related draft finding(s) from the FY2023-24 final fiscal monitoring reports for all Coalitions for this noncompliance issue. Monitoring reports for impacted Coalitions now include this observation comment for your management team and governing board. Based on current federal/state purchasing rules, related contracts management and administration standards, DEL has the following instructions for all Coalitions.

1. Coalition management and staff should attend DEL training sessions in 2024 on contracts administration, management standards and procurement procedures. *\*DEL suggests multiple staff from each ELC receive training on these important compliance topics.*
2. Coalition management and staff should coordinate with DEL for specific technical assistance as needed. *\*DEL suggests contacting our staff if the Coalition has specific*

# Early Learning Coalition of Hillsborough County, Inc. (ELC 19)

## 2023-24 Financial Monitoring Report Period Reviewed: August 1, 2022 – July 31, 2023

### *Schedule of Observations*

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*purchases that are complicated, infrequent, or unusual in nature planned for FY2023-24 or FY2024-25.*

3. Coalition management and staff should review and revise policies related to contracts management, purchasing procedures, and related supporting documentation processes. If left unchanged, current operating practices will result in monitoring findings for this noncompliance issue in future program years.
  - *\*This report and future DEL trainings provide written notice of FY2023-24 as a final “grace period” from DEL for this noncompliance issue.*
  - *\*This grace period from DEL will end at the close of this program year (by June 30, 2024).*

#### **2.0 Items for DEL follow-up**

The monitoring team noted no items for DEL follow-up in the current period.

# Number of Fiscal Monitoring Findings Continues to Decline



ELCHC BOARD OF DIRECTORS ANNUAL MEETING

June 17, 2024

COMMITTEE REPORT

ITEM VI.D.

ISSUE:

Service Delivery & Efficiency

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**NARRATIVE:** The Service Delivery & Efficiency was scheduled to meet on June 6, 2024, however, this meeting was canceled due to lack of quorum. The next meeting of the Service Delivery & Efficiency Committee is scheduled for August 29, 2024 at 3:00 pm.

ELCHC BOARD OF DIRECTORS ANNUAL MEETING  
June 17, 2024

COMMITTEE REPORT

VI.E.

ISSUE: Legislative

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NARRATIVE:  
The Legislative Committee did not meet during this last meeting cycle.

# ELCHC BOARD OF DIRECTORS ANNUAL MEETING

June 17, 2024

COMMITTEE REPORT

ITEM VI.F.

ISSUE: Development

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**NARRATIVE:** The Development Committee on June 12, 2024, to review and discuss:

- Department Updates
- Host Committee Updates
- Education of Young Children 2024 Summit
- Next, meeting of the Development Committee is scheduled for July 10, 2024



# ELCHC BOARD OF DIRECTORS ANNUAL MEETING

June 17, 2024

## COMMITTEE REPORT

ITEM VI.G.

**ISSUE:** Provider Review Hearing

**NARRATIVE:** The Provider Review Hearing Committee met to hear the case of Devined Little Steps vs. ELCHC on May 29, 2024. Below is the outcome of the hearing and decision of the Provider Review Hearing Committee.

The recommendation of the Early Learning Coalition to end the Voluntary Prekindergarten (VPK) contract with Devined Little Steps was overturned with the following conditions:

- 2 (two) technical assistance (TA) visits every 6 (six) months for the next 2 (two) years probation until June 5, 2025.
- monitored with the School Readiness Tier Two monitoring tool twice during the next 2 contract years
- Any subsequent licensing violations during the probations period will result in termination of your School Readiness and VPK contracts for no less than 2 (two) years.
- Any ELCHC visits resulting in a ratio violation during the probations period will also result in termination of your School Readiness and VPK contracts for no less than 2 (two) years.

The coalition will also provide additional support and information on DCF requirements and trainings.

Any changes to Balloon, Sameese L. DBA Devined Little Steps license status or number will not negate the ruling outlined above.

The Early Learning Coalition of Hillsborough County will notify you when it has determined that your program has satisfactorily completed the above corrective action. Providers may request a review of the findings of noncompliance as described in the Statewide School Readiness Provider Contract.

There are no scheduled meetings of the Provider Review Hearing Committee currently.

ELCHC BOARD OF DIRECTORS ANNUAL MEETING  
June 17, 2024

**FINANCIAL REPORT**

**VII.A.**

**ISSUE:** Financial Report

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**NARRATIVE:**

Attached are the FY 2024 Financials through April 30, 2024, Budget to Actual

Gary Meyer, Chief Financial Officer, will report.

(2 Attachments)



# EARLY LEARNING

COALITION OF HILLSBOROUGH COUNTY

Budget to Actual  
April 30, 2024

	YTD Actual	YTD Original Budget	Difference YTD favorable /(unfavorable)	%	FY 23-24 Forecast	FY 23-24 Original Budget	Difference YTD favorable /(unfavorable)	%
<b>Program Revenue</b>								
School Readiness	63,115,500	68,069,211	(4,953,711)	-7.3%	76,603,607	80,438,248	(3,834,641)	-4.8%
School Readiness Match - DEL	1,198,715	1,071,560	127,155	11.9%	1,462,818	1,251,770	211,048	16.9%
School Readiness - Local Funders:								
Children's Board HC	700,770	700,770	-	0.0%	700,770	700,770	-	0.0%
Hillsborough County BOCC	151,156	276,000	(124,844)	-45.2%	276,000	276,000	-	0.0%
Metro Ministries (Children's Board)	25,902	42,603	(16,701)	-39.2%	40,000	75,000	(35,000)	-46.7%
City of Tampa	136,536	124,756	11,780	9.4%	136,536	150,000	(13,464)	-9.0%
United Way (Quality Initiative)	48,292	35,000	13,292	38.0%	48,292	50,000	(1,708)	-3.4%
School Readiness - Local Funders	1,064,231	1,179,129	(114,898)	-9.7%	1,203,172	1,251,770	104.0%	0.0%
<b>Total School Readiness Revenue</b>	<b>65,378,445</b>	<b>70,319,900</b>	<b>(4,941,455)</b>	<b>-7.0%</b>	<b>79,269,597</b>	<b>82,941,788</b>	<b>104.6%</b>	<b>0.0%</b>
Other Local Funders:								
Conn Foundation	20,229	9,177	11,052	120.4%	22,052	58,000	(35,948)	-62.0%
Spurlino Foundation	40,000	50,000	(10,000)	-20.0%	40,000	50,000	(10,000)	-20.0%
SR Program Income (IECP memberships)	19,840	29,405	(9,564)	-32.5%	20,436	30,000	(9,565)	-31.9%
HELN (Hillsborough Early Learning Network)	5,632	5,632	-	0.0%	5,632	37,000	(31,368)	-84.8%
ELFL (Early Learning Florida)	21,250	21,250	-	0.0%	21,250	100,000	(78,750)	-78.8%
Lastinger Project	166,667	166,667	-	0.0%	200,000	200,000	-	0.0%
Misc. Donations	120,863	83,388	37,475	44.9%	126,018	273,000	(146,982)	-53.8%
Other Local Funders	394,481	365,519	28,962	7.9%	435,387	748,000	(312,613)	-41.8%
<b>Total School Readiness Revenue and Local Revenue</b>	<b>65,772,926</b>	<b>70,685,419</b>	<b>(4,912,493)</b>	<b>-6.9%</b>	<b>79,704,985</b>	<b>83,689,788</b>	<b>(3,984,803)</b>	<b>-4.8%</b>
<b>Program Expenses</b>								
School Readiness								
Direct Services	52,018,865	56,546,347	4,527,482	8.0%	62,467,341	65,729,468	3,262,127	5.0%
School Readiness Match - DEL	1,198,715	1,071,560	(127,155)	-11.9%	1,462,818	1,251,770	(211,048)	-16.9%
School Readiness - Local Funders	1,266,488	1,307,743	41,255	3.2%	1,430,789	1,201,770	(229,019)	-19.1%
General Contributions and Gifts	394,481	365,519	(28,962)	-7.9%	435,387	475,000	39,613	8.3%
<b>Total Direct Services</b>	<b>54,878,549</b>	<b>59,291,169</b>	<b>4,412,620</b>	<b>7.4%</b>	<b>65,796,335</b>	<b>68,658,008</b>	<b>2,861,673</b>	<b>4.2%</b>
Personnel	8,649,887	8,690,533	40,646	0.5%	10,322,284	11,255,381	933,097	8.3%
Staff Development	34,045	72,437	38,392	53.0%	77,357	80,749	3,392	4.2%
Professional Services	595,582	716,863	121,281	16.9%	880,534	791,150	(89,384)	-11.3%
Occupancy	470,753	461,159	(9,595)	-2.1%	562,985	553,390	(9,595)	-1.7%
Postage, Freight and Delivery	3,891	44,757	40,866	91.3%	12,953	53,685	40,731	75.9%
Rentals	5,535	6,199	664	10.7%	6,774	7,439	664	8.9%
Supplies	48,746	96,064	47,318	49.3%	110,740	174,308	63,568	36.5%
Communications	31,489	30,994	(496)	-1.6%	37,688	37,193	(496)	-1.3%
Insurance	71,725	78,649	6,924	8.8%	87,508	94,433	6,924	7.3%
Tangible Personal Property	186,129	126,775	(59,354)	-46.8%	373,109	170,570	(202,539)	-118.7%
Quality	157,915	519,667	361,751	69.6%	302,949	777,700	474,751	61.0%
Travel	41,704	38,429	(3,275)	-8.5%	72,930	59,793	(13,137)	-22.0%
Other Operating	205,996	203,592	(2,403)	-1.2%	249,931	184,990	(64,940)	-35.1%
Other Operating Expenses	1,853,510	2,395,585	542,075	22.6%	2,775,458	2,985,399	(209,941)	-7.0%
ELCHC Operating	10,503,397	11,086,118	582,721	5.3%	13,097,742	14,240,780	723,156	5.1%
ECC	51,819	62,500	10,681	17.1%	80,217	71,500	(8,717)	-12.2%
Inclusion Cost	183,750	183,750	-	0.0%	245,000	245,000	-	0.0%
Scholarships and Other	41,820	61,882	20,062	32.4%	485,690	474,500	(11,190)	-2.4%
<b>Total School Readiness &amp; Other Expenses</b>	<b>65,659,335</b>	<b>70,685,419</b>	<b>5,026,084</b>	<b>7.1%</b>	<b>79,704,985</b>	<b>83,689,788</b>	<b>3,564,921</b>	<b>4.3%</b>
<b>SR Change in Net Assets</b>	<b>113,591</b>	<b>-</b>	<b>(113,591)</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

<b>GOALS</b>									
< 5.00 %	<b>School Readiness - Admin</b>	<b>3.2%</b>	<b>3.8%</b>	<b>-0.6%</b>	<b>-15.4%</b>	<b>3.6%</b>	<b>3.9%</b>	<b>-0.3%</b>	<b>-6.7%</b>
> 4.00 %	<b>School Readiness - Quality</b>	<b>7.3%</b>	<b>6.9%</b>	<b>0.4%</b>	<b>5.5%</b>	<b>8.0%</b>	<b>7.9%</b>	<b>0.1%</b>	<b>1.3%</b>
< 22.00 %	<b>School Readiness - Non-Direct</b>	<b>18.3%</b>	<b>18.4%</b>	<b>-0.1%</b>	<b>-0.6%</b>	<b>19.3%</b>	<b>19.3%</b>	<b>0.1%</b>	<b>0.4%</b>
> 78.00 %	<b>School Readiness - Direct</b>	<b>81.7%</b>	<b>81.6%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>80.7%</b>	<b>80.7%</b>	<b>-0.1%</b>	<b>-0.1%</b>



# EARLY LEARNING

COALITION OF HILLSBOROUGH COUNTY

Budget to Actual  
April 30, 2024

	YTD Actual	YTD Original Budget	Difference YTD favorable /(unfavorable)	%	FY 23-24 Forecast	FY 23-24 Original Budget	Difference YTD favorable /(unfavorable)	%
<b>VPK Revenue</b>								
Voluntary Pre-Kindergarten	26,939,308	29,217,488	(2,278,181)	-7.8%	31,052,871	35,882,846	(4,829,975)	-13.5%
<b>Total VPK Revenue</b>	<b>26,939,308</b>	<b>29,217,488</b>	<b>(2,278,181)</b>	<b>-7.8%</b>	<b>31,052,871</b>	<b>35,882,846</b>	<b>(4,829,975)</b>	<b>-13.5%</b>
<b>Voluntary Pre-Kindergarten</b>								
Direct Services	25,806,285	27,944,973	2,138,687	7.7%	29,529,157	34,210,805	4,681,648	13.7%
Personnel	817,363	1,081,069	263,706	24.4%	1,063,079	1,381,574	318,495	23.1%
Staff Development	5,584	17,501	11,917	68.1%	11,209	28,126	16,917	60.1%
Professional Services	148,976	67,846	(81,131)	-119.6%	246,467	137,162	(109,305)	-79.7%
Occupancy	41,731	35,508	(6,223)	-17.5%	48,833	42,610	(6,223)	-14.6%
Postage, Freight and Delivery	327	6,534	6,208	95.0%	1,973	8,316	6,342	76.3%
Rentals	489	468	(22)	-4.6%	583	561	(22)	-3.8%
Supplies	2,519	5,143	2,624	51.0%	3,067	5,692	2,624	46.1%
Communications	2,996	2,340	(656)	-28.0%	3,463	2,807	(656)	-23.4%
Insurance	10,435	19,662	9,228	46.9%	14,380	23,608	9,228	39.1%
Tangible Personal Property	20,968	10,058	(10,910)	-108.5%	36,655	11,930	(24,725)	-207.3%
Quality	5,810	-	(5,810)	100.0%	7,110	1,300	(5,810)	-446.9%
Travel	16,931	5,358	(11,573)	-216.0%	18,080	6,507	(11,573)	-177.8%
Other Operating	22,537	21,029	(1,508)	-7.2%	68,814	21,848	(46,966)	-215.0%
Other Operating Expenses	279,303	191,447	(87,856)	-45.9%	460,636	290,467	(170,168)	-58.6%
ELCHC Operating	1,096,666	1,272,516	175,850	13.8%	1,523,714	1,672,041	148,327	8.9%
<b>Total Voluntary Pre-Kindergarten</b>	<b>26,902,951</b>	<b>29,217,488</b>	<b>2,579,053</b>	<b>9%</b>	<b>31,052,871</b>	<b>35,882,846</b>	<b>4,829,975</b>	<b>13%</b>
<b>VPK Change in Net Assets</b>	<b>36,357</b>	<b>-</b>	<b>(36,357)</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>GOALS</b>								
< 4.00 % VPK - Admin	3.2%	3.3%	-0.1%	-4.0%	3.9%	3.8%	0.0%	0.0%
<b>ARPA Revenue</b>								
ARPA Revenue	24,717,642	23,772,475	945,167	4.0%	42,405,835	3,811,953	38,593,882	1012.4%
<b>Total ARPA Revenue</b>	<b>24,717,642</b>	<b>23,772,475</b>	<b>945,167</b>	<b>4.0%</b>	<b>42,405,835</b>	<b>3,811,953</b>	<b>38,593,882</b>	<b>1012.4%</b>
<b>American Rescue Plan Act (ARPA)</b>								
Direct Services	18,516,945	9,045,063	(9,471,882)	-104.7%	18,410,220	2,533,322	(15,876,898)	-626.7%
ELCHC Operating	6,200,697	14,727,412	8,526,715	57.9%	23,995,615	1,278,631	(22,716,984)	-1776.7%
<b>Total American Rescue Plan Act (ARPA)</b>	<b>24,717,642</b>	<b>23,772,475</b>	<b>(945,167)</b>	<b>-4%</b>	<b>42,405,835</b>	<b>3,811,953</b>	<b>(38,593,882)</b>	<b>-1012%</b>
<b>ARPA Change in Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>117,429,877</b>	<b>123,675,383</b>	<b>(6,245,506)</b>	<b>-5.0%</b>	<b>153,163,691</b>	<b>123,384,587</b>	<b>29,779,104</b>	<b>24.1%</b>
<b>Total Expenses</b>	<b>117,279,929</b>	<b>123,675,383</b>	<b>(6,395,454)</b>	<b>-5.2%</b>	<b>153,163,691</b>	<b>123,384,587</b>	<b>29,779,104</b>	<b>24.1%</b>
<b>Change in Net Assets</b>	<b>149,948</b>	<b>-</b>	<b>149,948</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>



# CEO REPORT

Dr. Fred Hicks

June-July 2024 Meeting



**EARLY LEARNING**  
COALITION OF HILLSBOROUGH COUNTY



# **EARLY LEARNING**

COALITION OF HILLSBOROUGH COUNTY

**The Early Learning Coalition of Hillsborough County is a nonprofit that works to ensure all our community's youngest children grow up to achieve anything they can imagine by providing the best possible early learning experiences and supporting the families and teachers who care for them.**

**Working together with families, educators and community partners to prepare every child for kindergarten, we're creating a brighter future for Hillsborough County and all who live and work here.**

# AMERICAN RESCUE PLAN ACT (ARPA) DISCRETIONARY CLOSEOUT

- ✓ 34 Funded Initiatives
- ✓ Over \$34 Million
- ✓ Write-up
- ✓ Data Findings



## 2024 EDUCATION OF YOUNG CHILDREN SUMMIT

- ✓ Chair Patel Provides the 1<sup>st</sup> Sponsorship
- ✓ Opportunities to Sponsor the Summit
- ✓ Invitations





## PROVIDER VISITS

- ✓ Join any of the pending visits
- ✓ Listen and learn directly from our parents and childcare providers



## BOARD RECRUITMENT UPDATE

✓ Public Records Request update





# RETREAT FOLLOW-UP AND TAKEAWAYS



# Year-to-Date Enrollment Report

## School Readiness (SR) & Voluntary Prekindergarten (VPK)



**EARLY LEARNING**  
COALITION OF HILLSBOROUGH COUNTY



<b>Total SR Children Enrolled YTD</b>	<b>19,622*</b>
<b># of Unique Abilities Children Enrolled</b>	<b>70</b>
<b>Total # of SR Contracted Providers with SR Enrollments</b>	<b>716</b>
<b>% of SR Providers with Enrollments</b>	<b>89.3%</b>

\* Unduplicated cumulative number.

Last Updated: 6/10/2024



<b>Total VPK Children Enrolled YTD</b>	<b>10,622</b>
<b>Total VPK SIS Children YTD</b>	<b>15</b>
<b>Total # of VPK Contracted Providers with Enrollments</b>	<b>447</b>
<b>% of VPK Providers with Enrollments</b>	<b>97.8%</b>

Last Updated: 5/1/2024



Last Updated: 6/10/2024

### VPK FAST PM Benchmark Tracking

**Currently in PM2**

Last Updated: 6/10/2024

	<b>YR 22-23</b>	<b>YR 23-24</b>
<b>Performance Measure 1</b>		
<b>Completed</b>	<b>9,605</b>	<b>9,310</b>
Intervention	<b>15.2%</b>	<b>15.7%</b>
Urgent Intervention	<b>10.2%</b>	<b>11.2%</b>
<b>Performance Measure 2</b>		
<b>In Progress Now</b>	<b>9,354</b>	<b>9,357</b>
Intervention	<b>10.0%</b>	<b>10.4%</b>
Urgent Intervention	<b>6.2%</b>	<b>7.4%</b>
<b>Performance Measure 3</b>		
-	<b>9,464</b>	<b>9,334</b>
Intervention	<b>7.5%</b>	<b>6.6%</b>
Urgent Intervention	<b>5.6%</b>	<b>6.4%</b>



## Definitions of Key Data Points



- **Total SR Children Enrolled YTD:** The unduplicated cumulative number of economically disadvantaged children enrolled in the School Readiness program year-to-date. This includes Match and all local funding.
- **# of Unique Abilities Children Enrolled:** The number of children identified as needing a special needs rate and actively enrolled at a validated special needs provider.
- **Total # of SR Contracted Providers with SR Enrollments:** The overall number of contracted providers participating in the School Readiness program with enrolled children.
- **% of SR Providers with Enrollments:** The percentage of School Readiness providers that have enrolled children, indicating program utilization.



- **Total VPK Children Enrolled YTD:** The total number of children enrolled in the Voluntary Prekindergarten program year-to-date.
- **Total VPK SIS Children YTD:** The total number of therapy sessions provided in the Voluntary Prekindergarten Specialized Instructional Services (VPK SIS) program year-to-date. Please note that this is based on therapy sessions paid during the service period and is available after the 25th of the following month.
- **Total # of VPK Contracted Providers with Enrollments:** The overall number of contracted providers participating in the Voluntary Prekindergarten program with enrolled children.
- **% of VPK Providers with Enrollments:** The percentage of Voluntary Prekindergarten providers that have enrolled children, indicating program utilization.

\* VPK applications open on January 1st of for the 23-24 VPK funding year.

### Voluntary Prekindergarten Florida Assessment System for Teachers Progress Monitoring (VPK FAST PM) Benchmark Tracking

- **VPK FAST:** Voluntary Prekindergarten Florida Assessment System for Teachers - Star Early Literacy is a computer-adaptive assessment administered at the beginning, middle, and end of the program year to measure and monitor students' early literacy and numeracy skills in the VPK program.