

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC.

June 30, 2025 and 2024

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Healthy Start Coalition of Hillsborough County, Inc.

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Healthy Start Coalition of Hillsborough County, Inc. (a nonprofit organization) and (the "Coalition"), which comprise the statement of financial position as of June 30, 2025 and 2024, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Healthy Start Coalition of Hillsborough County, Inc. 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Audit Standards*, issued by the Comptroller General of the United States. 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 Healthy Start Coalition of Hillsborough County, Inc. and to meet our other ethical responsibilities with the relevant ethical requirements relating to the audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 with generally accepted auditing standards and *Government 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

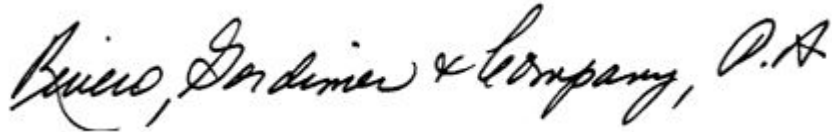
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and Chapter 10.650, *Rules of the Auditor General*, and the Schedule of Public Support and Other Revenue is presented for purposes of additional analysis and is not a required part of the financial

statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance and the Schedule of Public Support and Other Revenue is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2025 on our consideration of Healthy Start Coalition of Hillsborough County, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 Healthy Start Coalition of Hillsborough County, Inc.'s internal control over financial reporting and compliance.

Tampa, Florida
December 3, 2025

A handwritten signature in cursive script that reads "Bencio, Gordinier & Company, P.A." The signature is written in black ink and is positioned to the right of the typed text.

Healthy Start Coalition of Hillsborough County, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 2025

	Net Assets Without Funder Restrictions	Net Assets With Funder Restrictions	Total
ASSETS			
Cash	\$ 2,885,454	\$ 1,561,038	\$ 4,446,492
Investments	735,399	-	735,399
Grant receivables	1,262,674	639,994	1,902,668
Other receivables	264,968	-	264,968
Prepaid expenses	65,602	-	65,602
Furniture and equipment, net	9,492	-	9,492
Right-of-Use asset	223,939	-	223,939
Reserve receivable	-	-	-
Other assets	4,500	-	4,500
	<u>\$ 5,452,028</u>	<u>\$ 2,201,032</u>	<u>\$ 7,653,060</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	\$ 868,134	\$ -	\$ 868,134
Accrued payroll expenses	338,847	-	338,847
Refundable contract advances	656,765	-	656,765
Line of credit	-	-	-
Right-of-use liability	223,939	-	223,939
	<u>2,087,685</u>	<u>-</u>	<u>2,087,685</u>
NET ASSETS			
Net assets without funder restrictions			
Operating	1,769,845	-	1,769,845
Net investment in property and equipment	9,492	-	9,492
Board designated reserves	1,585,006	-	1,585,006
Total net assets without Funder Restrictions	<u>3,364,343</u>	<u>-</u>	<u>3,364,343</u>
Net assets with funder restrictions	-	2,201,032	2,201,032
Total net assets	<u>3,364,343</u>	<u>2,201,032</u>	<u>5,565,375</u>
	<u>\$ 5,452,028</u>	<u>\$ 2,201,032</u>	<u>\$ 7,653,060</u>

The accompanying notes are an integral part of this statement.

Healthy Start Coalition of Hillsborough County, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 2024

	Net Assets Without Funder Restrictions	Net Assets With Funder Restrictions	Total
ASSETS			
Cash	\$ 2,360,636	\$ 1,399,815	\$ 3,760,451
Investments	669,321	-	669,321
Grant receivables	1,773,165	194,939	1,968,104
Other receivables	317,871	-	317,871
Prepaid expenses	50,543	-	50,543
Furniture and equipment, net	8,292	-	8,292
Right-of-Use asset	122,812	-	122,812
Reserve receivable	-	-	-
Other assets	4,500	-	4,500
	<u>5,307,140</u>	<u>1,594,754</u>	<u>6,901,894</u>
TOTAL ASSETS	\$ 5,307,140	\$ 1,594,754	\$ 6,901,894
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	\$ 926,204	\$ -	\$ 926,204
Accrued payroll expenses	256,991	-	256,991
Refundable contract advances	682,649	-	682,649
Line of credit	-	-	-
Right-of-use liability	122,812	-	122,812
	<u>1,988,656</u>	<u>-</u>	<u>1,988,656</u>
NET ASSETS			
Net assets without funder restrictions			
Operating	1,674,795	-	1,674,795
Net investment in property and equipment	8,292	-	8,292
Board designated reserves	1,635,397	-	1,635,397
Total net assets without Funder Restrictions	<u>3,318,484</u>	<u>-</u>	<u>3,318,484</u>
Net assets with funder restrictions	-	1,594,754	1,594,754
Total net assets	<u>3,318,484</u>	<u>1,594,754</u>	<u>4,913,238</u>
TOTAL LIABILITIES AND NET ASSETS	\$ 5,307,140	\$ 1,594,754	\$ 6,901,894

The accompanying notes are an integral part of this statement.

Healthy Start Coalition of Hillsborough County, Inc.

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

For the year ended June 30, 2025

	Without Funder Restrictions	With Funder Restrictions	Total
Public support and revenue			
Public support			
Federal grants	\$ 3,893,681	\$ 655,450	\$ 4,549,131
State grants	984,953	-	984,953
State funds used to match federal funds	3,446,965	-	3,446,965
County and other local grants	5,569,362	-	5,569,362
Contributions	20,805	-	20,805
Total public support	<u>13,915,766</u>	<u>655,450</u>	<u>14,571,216</u>
Other revenue			
Professional (fiscal agent) fees	93,750	-	93,750
Other income	265,654	-	265,654
Interest income	72,238	-	72,238
Total other revenue	<u>431,642</u>	<u>-</u>	<u>431,642</u>
Net assets released from funder restrictions	<u>49,172</u>	<u>(49,172)</u>	<u>-</u>
Total public support and other revenue	<u>14,396,580</u>	<u>606,278</u>	<u>15,002,858</u>
Expenses			
Program services			
Healthy Start Program	5,097,106	-	5,097,106
Telehealth Minority Maternity Care	368,890	-	368,890
Pedi Clinic & Services	249,814	-	249,814
Healthy Families Hillsborough	3,655,706	-	3,655,706
Safe Baby, Safe Baby Plus, and Woman and Infant Resource Specialist at WIC	1,409,973	-	1,409,973
HealthySteps Hillsborough	1,259,292	-	1,259,292
Nurse-Family Partnership and Seeking Safety	1,427,270	-	1,427,270
Other programs	264,218	-	264,218
Total program services	<u>13,732,269</u>	<u>-</u>	<u>13,732,269</u>
Supporting services			
Management and general	618,452	-	618,452
Fundraising	-	-	-
Total supporting services	<u>618,452</u>	<u>-</u>	<u>618,452</u>
Total expenses	<u>14,350,721</u>	<u>-</u>	<u>14,350,721</u>
Change in net assets	45,859	606,278	652,137
Net assets at beginning of year	<u>3,318,484</u>	<u>1,594,754</u>	<u>4,913,238</u>
Net assets at end of year	<u>\$ 3,364,343</u>	<u>\$ 2,201,032</u>	<u>\$ 5,565,375</u>

The accompanying notes are an integral part of this statement.

Healthy Start Coalition of Hillsborough County, Inc.

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

For the year ended June 30, 2024

	Without Funder Restrictions	With Funder Restrictions	Total
Public support and revenue			
Public support			
Federal grants	\$ 3,993,498	\$ 194,939	\$ 4,188,437
State grants	869,985	-	869,985
State funds used to match federal funds	3,489,833	-	3,489,833
County and other local grants	4,720,609	-	4,720,609
Contributions	16,025	-	16,025
Total public support	<u>13,089,950</u>	<u>194,939</u>	<u>13,284,889</u>
Other revenue			
Professional (fiscal agent) fees	125,000	-	125,000
Other income	195,625	-	195,625
Interest income	70,818	-	70,818
Total other revenue	<u>391,443</u>	<u>-</u>	<u>391,443</u>
Net assets released from funder restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total public support and other revenue	<u>13,481,393</u>	<u>194,939</u>	<u>13,676,332</u>
Expenses			
Program services			
Healthy Start Program	5,218,260	-	5,218,260
Telehealth Minority Maternity Care	384,760	-	384,760
Pedi Clinic & Services	241,321	-	241,321
Healthy Families Hillsborough	3,229,503	-	3,229,503
Safe Baby, Safe Baby Plus, and Woman and Infant Resource Specialist at WIC	1,199,296	-	1,199,296
HealthySteps Hillsborough	991,571	-	991,571
Nurse-Family Partnership and Seeking Safety	1,355,727	-	1,355,727
Other programs	213,034	-	213,034
Total program services	<u>12,833,472</u>	<u>-</u>	<u>12,833,472</u>
Supporting services			
Management and general	614,506	-	614,506
Fundraising	-	-	-
Total supporting services	<u>614,506</u>	<u>-</u>	<u>614,506</u>
Total expenses	<u>13,447,978</u>	<u>-</u>	<u>13,447,978</u>
Change in net assets	33,415	194,939	228,354
Net assets at beginning of year	<u>3,285,069</u>	<u>1,399,815</u>	<u>4,684,884</u>
Net assets at end of year	<u>\$ 3,318,484</u>	<u>\$ 1,594,754</u>	<u>\$ 4,913,238</u>

The accompanying notes are an integral part of this statement.

Healthy Start Coalition of Hillsborough County, Inc.

STATEMENTS OF CASH FLOWS

For the years ended June 30,

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Change in net assets	\$ 652,137	\$ 228,354
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	4,805	7,679
Unrealized (Gain)/Loss on Investments	(55,812)	(54,219)
Decrease (increase) in grant and other receivables	118,339	(350,146)
(Increase) decrease in prepaids and other assets	(15,059)	6,750
Increase (decrease) in accounts payable and accrued payroll expenses	23,786	(238,231)
(Decrease) increase in refundable contract advances	(25,884)	258,480
Total adjustments	<u>50,175</u>	<u>(369,687)</u>
Net cash provided (used) by operating activities	<u>702,312</u>	<u>(141,333)</u>
Cash flows from investing activities		
Purchase of property and equipment	(6,005)	-
Reinvestment of dividends in investment accounts	(16,183)	(11,764)
Assessment of fees on investment accounts	<u>5,917</u>	<u>5,339</u>
Net cash used by investing activities	<u>(16,271)</u>	<u>(6,425)</u>
Net increase (decrease) in cash and cash equivalents	686,041	(147,758)
Cash at beginning of year	<u>3,760,451</u>	<u>3,908,209</u>
Cash at end of year	<u>\$ 4,446,492</u>	<u>\$ 3,760,451</u>
Noncash Financial and Investing Activities		
Right-of-Use Asset & Lease Liability	<u>\$ -</u>	<u>\$ 118,591</u>
Disposal of property and equipment with zero book value	<u>\$ 58,506</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

Healthy Start Coalition of Hillsborough County, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2025

	Program Services								Supporting Services			Total	
	Healthy Start Program	Telehealth Minority Maternity Care	Pedi Clinic & Services	Healthy Families Hillsborough	Safe Baby, Safe Baby Plus, and Woman & Infant Resource Specialist at WIC	HealthySteps Hillsborough	Nurse-Family Partnership and Seeking Safety	Other Programs, Including Adolescent Health	Total Program Services	Management and General	Fund Raising		Total Supporting Services
Salaries	\$ 1,517,119	\$ 106,362	\$ 72,971	\$ 902,807	\$ 918,703	\$ 867,860	\$ 175,368	\$ 111,359	\$ 4,672,549	\$ 267,291	\$ -	\$ 267,291	\$ 4,939,840
Employee benefits	277,958	17,272	10,225	150,088	162,261	175,165	24,578	17,759	835,306	37,890	-	37,890	873,196
Payroll taxes	111,455	8,038	5,503	66,052	67,901	64,009	13,287	8,326	344,571	20,002	-	20,002	364,573
Total salaries and related expenses	1,906,532	131,672	88,699	1,118,947	1,148,865	1,107,034	213,233	137,444	5,852,426	325,183	-	325,183	6,177,609
Professional fees	12,322	-	-	4,284	-	-	-	-	16,606	2,244	-	2,244	18,850
Supplies	646	58	70	5,977	1,990	1,614	-	412	10,767	6,505	-	6,505	17,272
Communications	12,276	2,889	1,765	12,366	6,406	4,558	630	4,373	45,263	14,708	-	14,708	59,971
Postage	87	884	-	1,103	16,330	-	8	153	18,565	553	-	553	19,118
Insurance	8,669	1,608	1,062	18,455	7,385	-	-	935	38,114	11,747	-	11,747	49,861
Computers, equipment, and maintenance	29,034	2,585	144	16,927	9,245	9,519	399	3,323	71,176	112,878	-	112,878	184,054
Printing and publications	4,732	483	56	8,558	59,279	13,842	192	7,575	94,717	6,359	-	6,359	101,076
Rents	31,694	7,538	85	36,020	36,375	-	6,221	6,434	124,367	29,265	-	29,265	153,632
Travel	4,697	-	-	21,547	8,592	4,600	2,861	10,009	52,306	7,298	-	7,298	59,604
Program costs	3,016,323	220,182	157,503	2,395,832	109,873	99,941	1,202,048	79,863	7,281,565	28,248	-	28,248	7,309,813
Conference and seminars	154	-	-	1,697	3,675	5,750	1,200	6,376	18,852	5,385	-	5,385	24,237
Training	2,166	238	-	368	256	-	-	3,091	6,119	21,957	-	21,957	28,076
Miscellaneous	66,068	630	346	12,401	1,230	12,012	-	4,142	96,829	45,914	-	45,914	142,743
Total expenses before depreciation	5,095,400	368,767	249,730	3,654,482	1,409,501	1,258,870	1,426,792	264,130	13,727,672	618,244	-	618,244	14,345,916
Depreciation	1,706	123	84	1,224	472	422	478	88	4,597	208	-	208	4,805
Total expenses	\$ 5,097,106	\$ 368,890	\$ 249,814	\$ 3,655,706	\$ 1,409,973	\$ 1,259,292	\$ 1,427,270	\$ 264,218	\$ 13,732,269	\$ 618,452	\$ -	\$ 618,452	\$ 14,350,721

The accompanying notes are an integral part of this statement.

Healthy Start Coalition of Hillsborough County, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2024

	Program Services								Supporting Services			Total	
	Healthy Start Program	Telehealth Minority Maternity Care	Pedi Clinic & Services	Healthy Families Hillsborough	Safe Baby, Safe Baby Plus, and Woman & Infant Resource Specialist at WIC	HealthySteps Hillsborough	Nurse-Family Partnership and Seeking Safety	Other Programs, Including Adolescent Health	Total Program Services	Management and General	Fund Raising		Total Supporting Services
Salaries	\$ 585,334	\$ 132,743	\$ 71,669	\$ 769,942	\$ 727,405	\$ 630,723	\$ 121,271	\$ 85,670	\$ 3,124,757	\$ 320,260	\$ -	\$ 320,260	\$ 3,445,017
Employee benefits	91,597	21,762	10,652	121,189	146,721	138,878	18,141	12,829	561,769	47,870	-	47,870	609,639
Payroll taxes	45,753	10,053	5,420	56,214	54,174	46,162	9,205	6,384	233,365	22,713	-	22,713	256,078
Total salaries and related expenses	722,684	164,558	87,741	947,345	928,300	815,763	148,617	104,883	3,919,891	390,843	-	390,843	4,310,734
Professional fees	12,145	-	-	4,741	-	-	-	-	16,886	3,807	-	3,807	20,693
Supplies	726	412	98	4,307	2,261	1,926	48	515	10,293	4,993	-	4,993	15,286
Communications	4,838	1,440	677	9,409	4,517	2,918	434	2,805	27,038	11,253	-	11,253	38,291
Postage	284	771	1	535	16,790	-	41	47	18,469	815	-	815	19,284
Insurance	7,343	1,982	1,142	11,707	3,736	-	-	862	26,772	4,816	-	4,816	31,588
Computers, equipment, and maintenance	26,877	4,647	53	18,240	3,468	1,672	139	5,443	60,539	77,919	-	77,919	138,458
Printing and publications	4,872	406	75	7,827	51,381	21,266	25	18,901	104,753	3,349	-	3,349	108,102
Rents	48,261	7,538	28	25,476	31,405	-	5,765	6,434	124,907	26,498	-	26,498	151,405
Travel	2,493	64	232	28,139	4,911	1,405	503	1,710	39,457	8,814	-	8,814	48,271
Program costs	4,320,655	201,611	150,700	2,145,699	147,245	132,428	1,198,934	62,011	8,359,283	27,735	-	27,735	8,387,018
Conference and seminars	698	125	228	8,775	3,143	4,280	448	2,244	19,941	3,637	-	3,637	23,578
Training	1,210	381	-	349	326	-	-	1,059	3,325	16,418	-	16,418	19,743
Miscellaneous	62,195	605	209	15,110	1,128	9,347	-	5,999	94,593	33,255	-	33,255	127,848
Total expenses before depreciation	5,215,281	384,540	241,184	3,227,659	1,198,611	991,005	1,354,954	212,913	12,826,147	614,152	-	614,152	13,440,299
Depreciation	2,979	220	137	1,844	685	566	773	121	7,325	354	-	354	7,679
Total expenses	\$ 5,218,260	\$ 384,760	\$ 241,321	\$ 3,229,503	\$ 1,199,296	\$ 991,571	\$ 1,355,727	\$ 213,034	\$ 12,833,472	\$ 614,506	\$ -	\$ 614,506	\$ 13,447,978

The accompanying notes are an integral part of this statement.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2025 and 2024

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A brief description of the organization and a summary of its significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. General

Healthy Start Coalition of Hillsborough County, Inc. (the "Coalition"), based in Tampa, Florida, was incorporated in February 1992 and was one of the six initial Healthy Start coalitions to receive State funding. The purpose of the Coalition is to unify people and resources at the local level to meet the diverse needs of mothers, infants, and families in Hillsborough County. Specific Coalition responsibilities include assessing community needs, developing a service delivery plan, integrating local services and improving pregnancy outcome.

The Coalition receives funding and support from the U.S. Department of Health and Human Services through the Healthy Start MomCare Network, the Florida Association of Healthy Start Coalitions, the Florida State Department of Health, the Florida State Department of Children and Families, the Ounce of Prevention Fund of Florida. The Coalition also receives funding through the Children's Board of Hillsborough County, the Hillsborough Board of County Commissioners, and the Children's Network of Hillsborough County, as well as other local government agencies and community organizations.

2. Basis of Accounting

The Coalition follows standards of accounting and financial reporting for not-for-profit organizations as described in the American Institute of Certified Public Accountants' *"Industry Guide for Audits of Not-for-Profit Organizations."* Accordingly, the financial statements are prepared on an accrual basis of accounting.

The Coalition's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America that require the use of management estimates.

3. Liquidity

Assets and liabilities are presented in the accompanying statement of financial position according to their nearness of conversion to cash and, their maturity and resulting use of case, respectively. See Note I for more information on liquidity and availability of assets.

4. Investments

Investments for the year ended June 30, 2025 consist of amounts on deposit with the Community Foundation of Tampa Bay. The balance of the investment account was \$735,399 and \$699,321 at June 30, 2025 and 2024, respectively.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

5. Concentrations of Credit Risk

Financial instruments that potentially subject the Coalition to concentrations of credit risk consist of cash and investments. The Coalition manages this risk through the use of high credit worthy financial institutions. Interest bearing and non-interest bearing accounts are insured by FDIC up to \$250,000 per depositor at each financial institution. Investments are insured by SPIC also up to \$250,000 per depositor at each financial institution. The Coalition's balances exceeded insured limits by \$4,194,992 and \$3,508,951 at June 30, 2025 and 2024, respectively.

6. Grants Receivable, Reserve Receivable, and Refundable Contract Advances

Grants Receivable

The Coalition receives support from various Federal, State and County grants. None of the amounts receivable at June 30, 2025 and 2024 are deemed to be uncollectible. Therefore, no provision for uncollectible amounts has been made in the accompanying financial statements. The Schedule of Public Support and Other Revenue for the year ended June 30, 2025 provides information by grant.

Reserve Receivable

Beginning July 1, 2014, the Coalition entered into a fixed price (unit cost) contract with the Florida Association of Healthy Start Coalitions (FAHSC). The Coalition is paid based on the delivery of service units in accordance with the contract terms. During fiscal year 2024 and 2025, FAHSC withheld 3% of total earnings as a reserve for a potential payback if the Medicaid claims related to the provided service units are disallowed. The withheld funds are held in escrow by FAHSC. If there is no payback situation after four years, then FAHSC will return the funds back to the Coalition. Due to the long-term nature of this receivable and the uncertainty of its future collectability, the Coalition has established a provision for uncollectable amounts at 100% of the amount held in escrow.

In July 2025, the reserve balance from fiscal year 2021 of \$113,303 was returned to the Coalition. The return of the 2022 reserve balance of \$109,968 was approved and paid by the FAHSC board subsequent to year end and was recorded in fiscal year 2026.

The balance remaining in the escrow account at June 30, 2025 and 2024 was \$445,004 and \$447,569, respectively. Management evaluates the collectability of the funds on a regular basis and makes adjustments to the fund as deemed necessary. Revenue related to this contract is reflected at the net amount in the year actually received.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Refundable Contract Advances

From time to time, the Coalition may enter into fixed price (unit cost) contracts whereby the Coalition is paid in advance of providing the service. Some funders require repayment of amounts not expended at the end of the contract term. In these contract situations, amounts received by the Coalition, but not yet expended, are recorded as refundable contract advances.

7. Furniture and Equipment, Net

Furniture and equipment are recorded at cost when purchased or at estimates of fair market value by management at the time of a donation. The Coalition capitalizes furniture and equipment additions in excess of \$1,500. Furniture and equipment, net, are comprised of the following at June 30,:

	<u>2025</u>	<u>2024</u>
Furniture	\$ 18,281	\$ 39,003
Equipment	46,912	78,690
	<u>65,193</u>	<u>117,693</u>
Less accumulated depreciation	<u>(55,701)</u>	<u>(109,401)</u>
Furniture and equipment, net	<u>\$ 9,492</u>	<u>\$ 8,292</u>

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives by the straight-line method. Estimated service lives for the Coalition's furniture and equipment are approximately three to seven years. Total depreciation was \$4,805 and \$7,679 at June 30, 2025 and 2024, respectively.

8. Noncash Contributions

Donated materials and services are recorded as contributions at their estimated values at the date of receipt. No amounts have been recorded for donated materials since no materials were donated in the current year. Also, no amounts have been recorded for volunteer services since no objective basis is available to measure the value of such services. However, a substantial number of volunteers have donated significant time in the services of the Coalition.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

9. Financial Accounting Standards

The Coalition applies provisions of Financial Accounting Standards Board, *Accounting Standards Codification* ("FASB ASC").

FASB ASC 958-605 requires the Coalition to distinguish between contributions that increase net assets with funder restrictions and net assets without funder restrictions. It also requires recognition of contributed services meeting certain criteria at fair values. Contributions that meet their restrictions within the current reporting period are classified as revenue without funder restrictions in the accompanying Statement of Activities and Changes in Net Assets.

FASB ASC 958-205 establishes standards for general purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities and changes in net assets, and a statement of cash flows.

10. Functional Allocation of Expenses

The cost of providing the Coalition's various programs and supporting services has been summarized on a functional and natural classification basis in the accompanying Statement of Activities and Changes in Net Assets for the years ended June 30, 2025 and 2024.

The general approach of the Coalition in allocating costs to a particular program or supporting service is as follows:

- A. All allowable direct costs are charged directly to programs.
- B. Allowable direct costs that can be identified to more than one program are prorated individually as direct costs using the base most appropriate to the particular cost being prorated (i.e., direct benefit, FTE split to all contract codes, etc.).
- C. All other allowable supporting services costs (costs that benefit all Coalition activities and cannot be identified to a specific program) are allocated to programs and supporting services an equitable distribution.

The basis used for allocation of expenditures that can be identified to more than one program, as well as allocable supporting service expenditures, depends upon the nature of the underlying expense. The methods used by the Coalition to allocate expenditures includes, but it not limited to, direct costing, payroll or FTE splits that mirror actual effort, square foot allocation (i.e., occupancy-related), and actual usage (i.e., copies, postage).

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The Coalition's principal activities are comprised of:

I. **Healthy Start Program, including Fetal and Infant Mortality Review, and Fatherhood Initiative**

Healthy Start Program

The Healthy Start program was established 1991 to improve birth and early childhood outcomes. Services are voluntary and are provided to pregnant women and infants. These services include education, social support and linkage to needed medical care and community-based services. The program is funded by the Florida Department of Health, through FAHSC, and the Agency for Healthcare Administration, through the Healthy Start MomCare Network, to provide these services to all pregnant women and infants. Coordinated Intake and Referral contacts all women who are on Medicaid and all women who complete a Healthy Start screen to identify needs of the family and to provide referrals to home visitation programs and other community resources. The Healthy Start program provides moms, newborns, and families with education, resources, and support through services in the home, hospital or other community settings, and one-on-one phone calls.

Pregnant women, infants, and the mothers of these infants receive services based on prenatal and postnatal pathways that provide screening and intervention to families. Women receiving Healthy Start services receive Interconception services to give themselves and their babies the best chance at a healthy birth and life. Mothers and babies receive services through the first year of the infant's life. These services are funded by the Department of Health and the Healthy Start MomCare Network.

Fetal and Infant Mortality Review (FIMR)

FIMR is an action-oriented community process that can address those circumstances that affect the health of a population. The overall goal of FIMR is to enhance the health and well-being of women, infants and families by improving the community resources and service delivery systems available to them. FIMR is evidence-based and is endorsed by the American College of Obstetricians and Gynecologists, the March of Dimes Birth Defects Foundation, and the federal Maternal and Child Health Bureau. These services are funded by the Department of Health.

Fatherhood Initiative

The Fatherhood Initiative provides education and support for fathers and father figures through case management, group education and one-on-one support. The program addresses the comprehensive needs of fathers and improves their relationship with their children by increasing financial self-efficacy, fatherhood responsibility, and job-driven workforce development. These services are funded by the Department of Health.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

II. Telehealth Minority Maternity Care

Telestart provides access to nurses, telehealth services, health care information, connections to local resources and important milestones. This program offers support and education via text messaging throughout pregnancy based on gestational age. Participants receive access to concrete supports and one-on-one virtual support to support a healthy pregnancy, delivery, and baby. These services are funded by the Community Foundation of Tampa Bay.

III. PEDI (Promoting Early Developmental Interventions) Clinic and Services

The PEDI Clinic offers wrap-around services providing continuous care for moms, babies, families and caregivers with education, support, and health promotion. The PEDI Clinic is an essential advancement of our mission given the magnitude of the opioid epidemic in Hillsborough County. This clinic provides co-located, integrated multidisciplinary care for mom/baby dyads include pediatrics, maternal-fetal medicine, obstetrics and gynecology, perinatal psychiatry, and pediatric developmental psychology. The clinic emphasizes extensive and detailed longitudinal care providing long-term follow-up for children and families most at risk for involvement within the child welfare system. The PEDI Clinic is funded through Children's Network of Hillsborough County (CNHC) with funds provided by the Hillsborough County Board of County Commissioners and support from Mary Lee's House.

IV. Healthy Families Hillsborough

Healthy Families Hillsborough is a nationally accredited, evidence-based program that promotes positive parent-child interaction and childhood development among families of newborns in Hillsborough County. The goals are to reduce the incidence of child abuse and neglect in targeted areas and to enhance parents' ability to create stable and nurturing home environments. Healthy Families Hillsborough is a voluntary, home visiting program for pregnant women or families with a newborn. Families are asked to commit to weekly home visits for the first six months and can remain in the program up to five years. The program serves families living in specific zip codes in Hillsborough County. The program is funded by the Ounce of Prevention Fund of Florida (Healthy Families Florida Grant), the Children's Board of Hillsborough County, CNHC through the Hillsborough Board of County Commissioners, and the Department of Children and Families.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

V. Safe Baby, Safe Baby Plus, and Woman and Infant Resource Specialists at WIC

Safe Baby & Safe Baby Plus

Safe Baby offers community-based education to teach parents what they can do to protect their infants from three leading causes of preventable deaths as determined by the Healthy Start Coalition's Fetal Infant Mortality Review team. Hospitals, pediatric offices, childcare centers and partner agencies receive comprehensive trainings along with a curriculum and parent materials to teach families about direct actions that they can take to protect their babies from the main causes of preventable infant deaths in Hillsborough County. The goal of Safe Baby is to prevent infant deaths by teaching new and expecting parents how to choose a safe caregiver, prevent shaken baby syndrome and follow safe sleep practices. Safe Baby Plus is a free developmental screening and education program offered to help new parents keep track of their baby's earliest developmental stages up to age one. Parents receive developmental monitoring and guidance, helpful free resources, activity and play ideas, updates for the baby's pediatrician and special developmental gifts during the year long program conducted by mail. Funding is provided by the Children's Board of Hillsborough County.

Woman and Infant Resource Specialist at WIC

The Woman and Infant Resource Specialist at WIC program provides increased access and linkage to resources and safety education for pregnant women and women with children who are receiving the Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Services. The Resource Specialists work with staff at eight WIC sites in Hillsborough County and assist in providing education, resources and support. They also triage parents and their children into services based on assessed risk factors. The program focuses on pregnant, breastfeeding and postpartum women; an infant up to the age of one year; or a child aged one through their fifth birthday. Funding is provided by the Children's Board of Hillsborough County.

VI. HealthySteps Hillsborough

HealthySteps Hillsborough supports families and their children age birth to 3 years by providing parenting education, information, referrals, and care coordination. Partnered with USF Department of Pediatrics at TGH 17 Davis, HealthPark, Brandon Healthplex, and Complex Care Clinic, HealthySteps Hillsborough Specialists connect with families during and between well-child visits to assist families with parenting concerns and challenges and meet families' specific needs to support strong parent/child attachment and healthy child development. Funding is provided by the Children's Board of Hillsborough County.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

VII. Nurse-Family Partnership and Seeking Safety

Nurse-Family Partnership and Seeking Safety are voluntary programs that provide home visitation services by specially trained nurses.

Nurse-Family Partnership

Nurse-Family Partnership is an evidence-based program that has trained nurses regularly visit first-time moms-to-be, starting early in the pregnancy and continuing through the child's second birthday. Nurse-Family Partnership provides clients with care and support for a healthy pregnancy and teaches how to safely care for baby while taking steps to provide a stable, secure future for their new family. The Healthy Start Coalition of Hillsborough County, Inc. and REACHUP, Inc. provides Nurse-Family Partnership (NFP) home visiting program throughout Hillsborough County. This program is funded through the Florida Association of Healthy Start Coalitions (FAHSC) with funds provided by Maternal, Infant and Early Childhood Home Visiting Program (MIECHV), the Florida Department of Health, and the Florida Department of Children and Families. Funding is also provided by HSC with funds received from the Nurse-Family Partnership program.

Seeking Safety

Seeking Safety provides increased access to resources, support and education for pregnant women and women with children. Trained nurses provide health education and care management to individuals and families who are members of vulnerable populations and high-risk groups. The program has an emphasis on those families with current or prior substance misuse issues, parental developmental delays, and/or involvement with the child welfare system. The Healthy Start Coalition of Hillsborough County, Inc. provides Seeking Safety programming throughout Hillsborough County. The Seeking Safety program is funded through FAHSC with funds provided by the Florida Department of Children and Families.

VIII. Adolescent & Teen Health

As part of the Healthy Start Coalition of Hillsborough County's Adolescent Health Initiative in partnership with Hillsborough County Public Schools, USF Health, and numerous youth-serving organizations, Teen Connect Tampa Bay (www.TeenConnectTampaBay.org) aims to improve teen access to health services and community resources. The online resource directory and referral database provides education and links to comprehensive sexual health resources and a wide range of community programs. The website features a searchable directory, education for teens and parents, and an interactive blog. Personalized navigation services are also available to help connect teens and young adults to sexual health services and community resources based on their individual needs. In addition, the program offers youth engagement opportunities through the Teen Connect Youth Advisory Board, and Adolescent Health Trainings to youth-serving professionals, providers, and parents. The Agency's Adolescent and Teen Health services are funded with net assets without funder restrictions that are Board-designated for this purpose. In addition, these services are funded through a CVS Health Foundation Centering Youth Mental Health grant.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE B - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820 ("FASB ASC 820") establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Coalition has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for that asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means;
- If the asset or liability has a specified (contractual) term, the input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value at June 30, 2025 and 2024:

Cash: Consist of cash deposits with financial institutions. The Coalition uses quoted market prices of identical assets on active exchanges, or a level 1 measurement.

Investments: Investments consist of funds held by a community foundation. The Coalition uses quoted market prices of identical assets on active exchanges, or a level 1 measurement.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Coalition believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE B - FAIR VALUE MEASUREMENTS - Continued

The following table sets forth by level, within the fair value hierarchy, the Coalition's investment assets measured at fair value on a recurring basis at June 30,:

<u>2025</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Cash	\$ 4,446,492	\$ -	\$ -	\$ 4,446,492
Investments	735,399	-	-	735,399
	<u>\$ 5,181,891</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,181,891</u>
<u>2024</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Cash	\$ 3,760,451	\$ -	\$ -	\$ 3,760,451
Investments	669,321	-	-	669,321
	<u>\$ 4,429,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,429,772</u>

NOTE C - NOTE PAYABLE TO BANK

Note payable to bank consisted of the following line of credit at June 30,:

	<u>2025</u>	<u>2024</u>
\$500,000 revolving line of credit originally entered into on March 31, 2014 and renewed annually. On December 3, 2024, the agreement was amended and restated. Effective with the renewal, the interest rate is based on the Bank's Prime Rate plus 0.8 percentage points (with a 3.25% floor). The line of credit is collateralized by equipment and receivables. The line of credit requires monthly payment of interest only with principal due on demand, expires December 31, 2025.	<u>\$ -</u>	<u>\$ -</u>

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE D - INCOME TAX STATUS

The Coalition has received a determination of tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively. Management is not aware of any activities that would jeopardize the Coalition's tax-exempt status. The Coalition is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax years after June 30, 2021 remain subject to examination by taxing authorities.

NOTE E - MATCHING REQUIREMENTS

The Coalition's contract with the Ounce of Prevention Fund of Florida has a twenty-five percent matching provision. The Coalition's contract with the Florida Department of Health has a twenty-five percent matching provision for all administrative fees. The Coalition's contract with the U.S. Department of Health and Human Services has a one hundred percent matching provision. The Coalition has met these matching requirements as described in the grants for the years ended June 30, 2025 and 2024. See the Schedule of Public Support and Other Revenue.

NOTE F - LEASES

The Coalition conducts its operations in a leased facility and leases other certain equipment on various lease terms under an operating right of use asset with an associated right of use liability. The Company's leases do not provide an implicit rate. Management chose to use a discount rate of 6% which approximates the Company's incremental borrowing rate. As of June 30, 2025, both the right-of-use (ROU) asset and liability had a balance of \$223,939 and are included on the balance sheet.

Maturities relating to the operating leases are as follows:

	<u>Year ending June 30,</u>	
	2026	\$ 155,100
	2027	57,900
	2028	25,600
	2029	-
	2030	-
	Thereafter	-
Total future minimum payments		<u>238,600</u>
Less interest		<u>(14,661)</u>
Lease liability		<u>\$ 223,939</u>

The Coalition's rent expense under non-cancelable leases for the years ended June 30, 2025 and 2024 was approximately \$153,632 and \$151,405, respectively.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE G - NET ASSETS WITHOUT FUNDER RESTRICTIONS

Net assets without funder restrictions are net assets not subject to funder-imposed restrictions or the funder-imposed restrictions have expired. These net assets are available for use at the discretion of the Board of Directors (the Board) and/or management for general operating purposes. From time to time the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion. The Coalition's Board has designated a minimum of \$1,400,000 of net assets without funder restrictions as a reserve for working capital needs at June 30, 2025 and 2024.

In September 2016, an unrelated non-profit organization filed articles of dissolution with the Florida Secretary of State authorizing its dissolution and the distribution of all of its remaining assets to another 501(C)(3). The Coalition was selected by this organization to be the recipient of its residual assets (less a holdback amount). In December 2016, the Coalition received \$775,000. In June 2018, the Coalition received a final settlement of \$104,291. These funds had to be used exclusively for programs related to adolescent health and wellbeing for a period of at least 5 years. At the end of the 5-year period, December 31, 2021, the restriction expired.

On January 1, 2022, the remaining balance of \$430,497 was released to Net Assets without Funder Restrictions. The balance of Net Assets without Funder Restrictions, Designated for Adolescent Health & Wellbeing was \$185,006 and \$235,397 at June 30, 2025 and 2024, respectively. The Coalition's net assets without funder restrictions consists of the following at June 30,:

	<u>2025</u>	<u>2024</u>
Operating	\$ 1,769,845	\$ 1,674,795
Net investment in property and equipment	9,492	8,292
Board designated reserve - Adolescent Health	185,006	235,397
Board designated reserve - Operating	1,400,000	1,400,000
	<u>1,400,000</u>	<u>1,400,000</u>
Net assets without funder restrictions	<u>\$ 3,364,343</u>	<u>\$ 3,318,484</u>

NOTE H - NET ASSETS WITH FUNDER RESTRICTIONS

Net assets with funder restrictions are net assets subject to funder-imposed stipulations. The funder-imposed stipulations may be met by the actions of the Coalition to meet the stipulations or by the passage of time. Funders may also require net assets to be permanently maintained thereby restricting the use of their principal. The Coalition did not have any permanently maintained net assets with funder restrictions at either June 30, 2025 and 2024.

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE H - NET ASSETS WITH FUNDER RESTRICTIONS - Continued

Once funder-imposed restrictions are satisfied, the net assets are then released and reclassified to net assets without funder restrictions. Net assets are released from funder restrictions either by incurring expenses satisfying the restricted purpose or by the passage of time or other events specified by the funders. Net assets released from restrictions totaled \$49,172 and \$0 at June 30, 2025 and 2024, respectively. Net assets with restrictions increased by \$655,450 and \$194,939 during the year ended June 30, 2025 and 2024, respectively.

The Coalition's net assets with funder restrictions consist of the following at June 30,:

	<u>2025</u>	<u>2024</u>
U.S. Department of Health		
Pass-through Healthy Start MomCare Network, Inc.	\$ 2,201,032	\$ 1,594,754
Net assets with funder restrictions	<u>\$ 2,201,032</u>	<u>\$ 1,594,754</u>

NOTE I - LIQUIDITY AND AVAILABILITY OF RESOURCES

The Coalition's financial assets available within one year of the date of the statement of financial position for the years ended June 30, 2025 and 2024, and available for general expenditures are as follows:

	<u>2025</u>	<u>2024</u>
Cash	\$ 2,885,454	\$ 2,360,636
Investments	735,399	669,321
Grant receivables	1,262,674	1,773,165
Other receivables	264,968	317,871
Total financial assets available within one year	<u>5,148,495</u>	<u>5,120,993</u>
Less unavailable financial assets:		
Net investment in property and equipment	9,492	8,292
Board designated reserve	1,585,006	1,635,397
Net assets with funder restrictions	<u>2,201,032</u>	<u>1,594,754</u>
Less unavailable financial assets:	<u>3,795,530</u>	<u>3,238,443</u>
Total financial assets available to management for expenditure within one year	<u>\$ 1,352,965</u>	<u>\$ 1,882,550</u>

Healthy Start Coalition of Hillsborough County, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE I - LIQUIDITY AND AVAILABILITY OF RESOURCES - Continued

The Coalition maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Coalition has financial assets available to management in an amount that is sufficient to cover its expenditures for a minimum of one quarter until reimbursement is received from its funders. The Coalition has the ability to meet its expected expenditures.

The Coalition's Board of Directors has the ability to designate net assets without funder restrictions that could be made available for current operations, if deemed necessary. As of the year ended June 30, 2025, the Board has designated \$1,400,000.

In the event that the Coalition experiences a lack of funds to be able to meet its general expenditures, liabilities, or other obligations, the Coalition may opt to cut back on select programs.

NOTE J - ECONOMIC DEPENDENCY

The Coalition receives a substantial amount of funding (approximately 97% for the years ended June 30, 2025 and 2024, respectively) from Federal, State and local grants. The availability and funding of such grants are subject to change with little or no advance notice.

NOTE K - RETIREMENT PLAN

The Coalition participates in a tax-deferred retirement plan whose assets are held by an insurance company as trustee. Contributions to the plan are based on a percentage of eligible employees' compensation as defined by the plan. Contributions to the plan amounted to \$171,362 and \$120,407 for the years ended June 30, 2025 and 2024, respectively.

NOTE L - SUBSEQUENT EVENTS

The Coalition has evaluated events and transactions occurring subsequent to June 30, 2025 as of December 3, 2025 which is the date the financial statements were available to be issued. As discussed in Note A5, in August 2025, the return of the 2022 reserve balance of \$109,968 was approved and paid by the HSMN board.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANICAL ASSISTANCE

HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC.

For the year ended June 30, 2025

Healthy Start Coalition of Hillsborough County, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2025

Grantor / Program Title	Federal ALN #/ State CSFA #	Contract #	Total Expenditures	Pass-Through to Subrecipients
FEDERAL				
U.S. Department of Health and Human Services				
Indirect Awards				
Pass-through Healthy Start MomCare Network, Inc. Medical Assistance Program (Medicaid)	93.778	GFA089-13-01 (A1, A2, A3, A4, A5)	\$ 1,746,518	\$ 1,046,930
Pass-through Florida Association of Healthy Start Coalitions, Inc. Maternal, Infant, and Early Childhood Home Visiting Program	93.870	#1MIECHV-2324HIL-1 (1X10MC46858-01-00)	224,015	212,417
Pass-through Florida Association of Healthy Start Coalitions, Inc. Maternal, Infant, and Early Childhood Home Visiting Program	93.870	#1MIECHV-2324HIL-1 (1X10MC50294-01-00)	20,631	12,002
Pass-through Florida Association of Healthy Start Coalitions, Inc. Maternal, Infant, and Early Childhood Home Visiting Program Total ALN # 93.870	93.870	#1MIECHV-2425HIL-1 (1X10MC50294-01-00)	<u>757,416</u>	<u>703,377</u>
			<u>1,002,062</u>	<u>927,796</u>
Pass-through Florida State Department of Health Maternal and Child Health Services Block Grant to States	93.994	COSHU	<u>233,219</u>	<u>129,197</u>
Pass-through Florida State Department of Children and Families Pass-through Ounce of Prevention Fund of Florida Healthy Families Florida				
Promoting Safe and Stable Families	93.556	HF-20-25-01 (A10, A11, A12)	<u>94,035</u>	<u>58,565</u>
Temporary Assistance for Needy Families Block grant	93.558	HF-20-25-01 (A10, A11, A12)	<u>325,350</u>	<u>202,628</u>
Community Based Child Abuse Prevention Grants	93.590	HF-20-25-01 (A10, A11, A12)	<u>88,047</u>	<u>54,836</u>
Pass-through Florida State Department of Children and Families Pass-through Florida Association of Healthy Start Coalitions, Inc. Child Abuse and Neglect State Grants	93.669	#1DCCP-1922HIL (A3, A4, A5, A6, A7)	200,514	36,912
Pass-through Florida State Department of Children and Families Child Abuse and Neglect State Grants Total ALN # 93.669	93.669	#LJ259 (A1, A2)	<u>203,936</u>	<u>-</u>
			<u>404,450</u>	<u>36,912</u>
Total expenditures of federal awards			<u>\$ 3,893,681</u>	<u>\$ 2,456,864</u>
STATE FINANCIAL ASSISTANCE				
Florida Department of Health				
Indirect Awards				
Pass-through Florida State Department of Health & NFP National Service Office Pass-through Florida Association of Healthy Start Coalitions, Inc. Community Health Promotion - Contracted Services	64.157	#1COHGQ-2425HIL (A1)	\$ 246,842	\$ 235,769
Pass-through Florida State Department of Health Community Public Health	64.131	COSHU	182,413	71,111
Perinatal Mental Health	64.160	COSHU	105,245	-
Pass-through Florida State Department of Health Closing the gap	64.052	CM069 (A1, A2)	<u>371,502</u>	<u>60,000</u>
Total expenditures of state financial assistance			<u>\$ 906,002</u>	<u>\$ 366,880</u>

The accompanying notes are an integral part of this schedule.

Healthy Start Coalition of Hillsborough County, Inc.

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

June 30, 2025

NOTE A - BASIS OF PRESENTATION

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Healthy Start Coalition of Hillsborough County has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - CONTINGENCIES

These federal programs are subject to financial and compliance audits by grantor agencies, which, if instances of material noncompliance are found, may result in disallowed expenditures, and affect the Coalition's continued participation in specific programs. The amount of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Coalition expects such amounts, if any, to be immaterial.

NOTE D - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

State funds awarded to the Coalition as matching funds for federal programs consisted of the following:

Federal Program Matched by State Awards	State Contract #	Expenditures
Medical Assistance Program (Medicaid)	GFA089-13-01 (A1, A2, A3, A4, A5)	\$ 1,297,787
Maternal and Child Health Services Block Grant to States	COSHU	1,536,274
Promoting Safe and Stable Families	HF-20-25-01 (A10, A11, A12)	19,585
Temporary Assistance for Needy Families Block grant	HF-20-25-01 (A10, A11, A12)	571,307
Community Based Child Abuse Prevention Grants	HF-20-25-01 (A10, A11, A12)	22,012
		<u>\$ 3,446,965</u>

These expenditures are not subject to the Florida Single Audit Act.

SCHEDULE OF PUBLIC SUPPORT AND OTHER REVENUE
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC.

For the year ended June 30, 2025

Healthy Start Coalition of Hillsborough County, Inc.

SCHEDULE OF PUBLIC SUPPORT AND OTHER REVENUE

For the year ended June 30, 2025

Federal grants

U.S. Department of Health and Human Services	
Pass-through Healthy Start MomCare Network, Inc.	
Medical Assistance Program (Medicaid)	\$ 2,401,968
Pass-through Florida State Department of Health	
Maternal and Child Health Services Block Grant to States	<u>233,219</u>
Pass-through Florida State Department of Children and Families	
Pass-through The Ounce of Prevention Fund of Florida	
Healthy Families Florida	<u>507,432</u>
Pass-through Florida Association of Healthy Start Coalitions, Inc.	
Maternal, Infant and Early Childhood Home Visiting Program	<u>1,002,062</u>
Pass-through Florida State Department of Children and Families	
Pass-through Florida Association of Healthy Start Coalitions, Inc.	
Child Abuse and Neglect State Grants	<u>200,514</u>
Pass-through Florida State Department of Children and Families	
Child Abuse and Neglect State Grants	<u>203,936</u>
Total federal grants	<u>4,549,131</u>

State grants

State grants pursuant to Section 215.97

Pass-through Florida State Department of Health	
Pass-through Florida Association of Healthy Start Coalitions, Inc.	
Community Health Promotion - Contracted Services	<u>246,842</u>
Pass-through Florida State Department of Health	
Community Public Health	<u>182,413</u>
Pass-through Florida State Department of Health	
Perinatal Mental Health	<u>105,245</u>
Pass-through Florida State Department of Health	
Closing the gap	<u>371,502</u>

State grants not pursuant to Section 215.97

Pass-through The Ounce of Prevention Fund of Florida	
HFF Workforce Stabilization Funds	<u>78,951</u>
Total state grants	<u>984,953</u>

Healthy Start Coalition of Hillsborough County, Inc.

SCHEDULE OF PUBLIC SUPPORT AND OTHER REVENUE - CONTINUED

For the year ended June 30, 2025

State grants for matching & level of effort

Pass-through Healthy Start MomCare Network, Inc. Medical Assistance Program (Medicaid)	1,297,787
Florida State Department of Health Healthy Start Grant	1,536,274
Pass-through The Ounce of Prevention Fund of Florida Healthy Families Florida Grant	<u>612,904</u>
Total state grants	<u>3,446,965</u>
County and other local grants	
Children's Board of Hillsborough County, Florida Safe Baby Plus Grant	1,551,077
HealthySteps Hillsborough	1,371,543
Healthy Families Hillsborough Grant	<u>2,133,782</u>
	<u>5,056,402</u>
Hillsborough Board of County Commissioners Pass Thru Children's Network of Hillsborough, LLC Pedi-Clinic	<u>512,960</u>
Total county and other local grants	<u>5,569,362</u>
Contributions	<u>20,805</u>
Professional services	93,750
Other income	265,654
Interest income	<u>72,238</u>
Total other revenue	<u>431,642</u>
Total public support and other revenue	<u><u>\$ 15,002,858</u></u>

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

HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC.

June 30, 2025



Herman V. Lazzara	Michael E. Helton
Sam A. Lazzara	James K. O'Connor
Kevin R. Bass	David M. Bohnsack
Jonathan E. Stein	Julie A. Davis
Stephen G. Douglas	Karl N. Swan
Marc D. Sasser, of Counsel	
Cesar J. Rivero, in Memoriam (1942-2017)	

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

Board of Directors
Healthy Start Coalition of Hillsborough County, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Healthy Start Coalition of Hillsborough County, Inc. (a nonprofit organization) (the "Coalition"), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 3, 2025.

Internal Control Over Financial Reporting

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

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

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



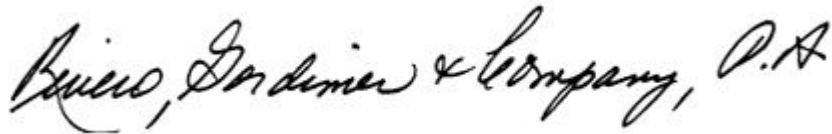
Compliance and Other Matters

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

Purpose of this Report

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

Tampa, Florida
December 3, 2025

A handwritten signature in cursive script that reads "Bueco, Gardner & Company, P.A." The signature is written in black ink and is positioned to the right of the typed text.

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

HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC.

June 30, 2025



Herman V. Lazzara	Michael E. Helton
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Directors
Healthy Start Coalition of Hillsborough County, Inc.

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the Coalition’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services’ *State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization’s major federal programs and state projects for the year ended June 30, 2025. The Organization’s major federal programs and state projects are identified in the summary of auditors’ results section of the accompanying Schedule of Findings and Questioned Costs.

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

Basis for Opinion on Each Major Federal Program and State Project

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Coalition's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Coalition's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Coalition's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, and Chapter 10,650, *Rules of the Auditor General*, 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 and state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program and state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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



Tampa, Florida
December 3, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
HEALTHY START COALITION OF HILLSBOROUGH COUNTY, INC.

June 30, 2025

Healthy Start Coalition of Hillsborough County, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the year ended June 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards and State Financial Assistance

Internal control over major programs
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major federal programs and state projects? Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) and Chapter 10.650, Rules of the Auditor General yes X no

Identification of major federal programs and state projects:

Federal Programs

<u>ALN Number(s)</u>	<u>Name of Federal Program</u>
93.778	Medical Assistance Program (Medicaid)
93.870	Maternal, Infant, and Early Childhood Home Visiting Grant Program

State Projects

<u>CSFA Number(s)</u>	<u>Name of State Project</u>
64.052	Closing the gap
64.157	Community Health Promotion - Contracted Services

Dollar threshold used to distinguish between type A and type B federal programs \$ 750,000

Dollar threshold used to distinguish between type A and type B state projects \$ 300,000

Auditee qualified as low-risk auditee? X yes no

Section II - Financial Statement Findings

No matters were required to be reported for the year ended June 30, 2025. Accordingly, a corrective action plan is not required.

Healthy Start Coalition of Hillsborough County, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the year ended June 30, 2025

Section III – Federal Award and State Financial Assistance Findings and Questioned Costs

No matters were required to be reported for the year ended June 30, 2025. Accordingly, a corrective action plan is not required.

Section IV - Other Issues

Prior Year Findings

No prior year audit findings pursuant to Section 10.654(1)(e), Rules of the Auditor General

Management Letter

No findings or observations were required to be reported in the management letter pursuant to Section 10.654(1)(e), Rules of the Auditor General