



Finance/Governance Committee Meeting Agenda

Tuesday, March 3, 2026

<https://us06web.zoom.us/j/87083946100>

- I. CALL TO ORDER** **J. Disbro**
 - A. Welcome
 - B. Roll call & Quorum Verification

- II. PUBLIC COMMENT**

- III. ACTION ITEMS (Pgs. 3-16)** **J. Disbro**
 - A. Approval of Minutes for January 20, 2026, Finance Committee Meeting
 - B. Approval of Minutes for February 4, 2026, Finance Committee Special Meeting
 - C. Review and Recommendation of Proposed Privacy Policy
 - D. Review and Recommendation of Prospective Private Sector Board Member

- IV. FINANCIAL REPORT (Pgs. 17-18)** **K. Smith**
 - A. Budget to Actuals

- V. CEO REPORT** **A. Fraga**
 - A. Florida Department of Education, Division of Early Learning (DEL) Aduit Update
 - B. Hurricane Ian Grant Update

- VI. DISCUSSION** **J. Disbro**
 - A. Notice of Award
 - B. Special Needs Rate Allocation and Impact

- VII. INFORMATION ITEM (Pg. 19)**
 - A. Program Enrollment Dashboard



VIII. ANNOUNCEMENTS

J. Disbro

- A. Board of Directors Meeting – March 10, 2026, at 3 pm (Hybrid)
- B. Finance Committee Meeting – May 5, 2026, at 8:30 am (Virtual)

IX. ADJOURNMENT

Tuesday, January 20, 2026, at 8:00 am
Virtual
Zoom Meeting

MEETING ATTENDANCE

Facilitator: James Disbro

Committee Members Present: James Disbro*, Kevin Cooper*, Tiffany Barfield*, Jennifer Infanti*

Committee Members Absent: None

ELC Staff: Alison Fraga*, Brigid Kolowith*, Kelley Minney* and Kiyana Scott*

Other Attendees: Kelli Maldonado*

**Indicates attendance via Zoom meeting platform.*

CALL TO ORDER

Quorum Verification

Noting a quorum had been established, Chair Disbro called the meeting to order at 8:03 am.

PUBLIC COMMENT

Kelli Maldonado made a comment regarding the Mindful Recovery Program and thanked the Committee for reviewing the Sarasota Performing Arts Foundation's proposal.

ACTION ITEMS

A. Approval of Minutes for November 11, 2025, Finance Committee Meeting

Kevin Cooper made a motion to approve, Tiffany Barfield made a second. The motion carried unanimously.

B. Proposed Allocation of Funds for Implementation of the Mindful Recovery Program

Alison Fraga, Chief Executive Officer, announced that the Early Learning Coalition of Sarasota County (ELCSC) was awarded a two-year disaster grant. The allocation for fiscal year 2025-2026 is \$1,3M . The funding is specifically designated to:

- Support the early education workforce
- Aid in the ongoing recovery from Hurricane Ian

Mrs. Fraga noted that following a 30-day Request for Proposal (RFP) process, the ELCSC reviewed bids from two organizations:

1. Sarasota Performing Arts Foundation (Winning Bidder)
2. Becker's School Supplies

Total contract amount with the Sarasota Performing Arts Foundation is \$350,000 upon full board approval. Kelli Maldonado, Executive Director of Mission & Impact at the Sarasota Performing Arts Foundation provided the committee with specific details regarding the professional development training model.

The committee members then had further discussion. During the discussion, Committee member Jennifer Infanti disclosed that one of the instructors involved in the proposal is employed by her spouse's business. After review, it was determined that no conflict of interest existed, and she was not required to abstain from voting.

Tiffany Barfield made a motion to approve the proposed allocation of funds to full board approval. Jennifer Infanti made a second. The motion carried unanimously.

FINANCIAL REPORT

A. Budget to Actuals

Mrs. Fraga introduced the November reporting period's budget to actuals report, noting that it was prepared and presented in a new format by the recently hired Chief Financial Officer (CFO) Kevin Smith.

Mrs. Fraga provided context for specific variances identified in the report:

- Timing differences in School Readiness Plus and Voluntary Pre-Kindergarten (VPK) enrollments resulted in variances within the reporting period.
- The final Notice of Award (NOA) received by the ELCSC was greater than the proposed budget that was originally approved by the Board of Directors in June 2025.

CEO REPORT

A. Re-Obligation of Funds

Mrs. Fraga provided an update on the request for reobligation of funds submitted to the Florida Department of Education, Division of Early Learning (DEL) in December 2025:

- The ELCSC requested additional funding across the all possible categories.

- The ELCSC received the NOA January 2026. While the “Special Needs Rate” category did not initially receive additional funding, subsequent discussions with DEL were held.
- Following the discussion with DEL, the ELCSC is scheduled to be awarded School Readiness dollars by the second week of February 2026. A portion of these funds are designated to be used to help cover the Special Needs Rate.

B. Florida Department of Education, Division of Early Learning (DEL) Fiscal Monitoring Update

Mrs. Fraga informed the committee that DEL contracted with Watson Rice audit firm to perform fiscal monitoring at the ELCSC in December 2025.

- Results are pending, but notable observations are anticipated that may require a Corrective Action Plan (CAP).
- Expected findings related to long-overlooked processes and policies, specifically regarding procurement policies, RFP procedures.

Mrs. Fraga noted that the full report will be provided to the Finance Committee at the next meeting in March 2026.

Mrs. Fraga answered questions from the Committee, noting that no findings resulted in disallowed cost.

DISCUSSION ITEMS

A. Finance Committee Meeting Schedule

The committee discussed the meeting schedule for the remainder of the 2025-2026 fiscal year, noting preferred time of 8:30 AM, virtually, with the next meeting March 3, 2026.

ANNOUNCEMENTS

- Storybook Street: Saturday, February 7, 2026, at State College of Florida- Venice Campus

Mrs. Fraga introduced two new members of the ELCSC team to the Finance Committee:

- Kelley Minney, Director of Funding and Strategic Partnerships
- Kiyana Scott, Director of Board Relations & Executive Strategy

Mrs. Fraga noted a virtual attendance option for the Board of Directors meeting on January 21, 2026.

ADJOURNMENT

Citing no further business, Kevin Cooper made a motion to adjourn the meeting at 8:36 am. Tiffany Barfield made a second. The motion carried unanimously.

Read and approved by: _____

Jennifer Infanti, Secretary

Date

DRAFT

**FINANCE COMMITTEE
SPECIAL MEETING
UNAPPROVED MINUTES**

Wednesday, February 4, 2026, at 8:30 am
Zoom Meeting

MEETING ATTENDANCE

Facilitator: James Disbro

Committee Members Present: James Disbro*, Kevin Cooper*, Tiffany Barfield*, Jennifer Infanti*

Committee Members Absent:

ELC Staff: Alison Fraga*, Kelley Minney*, Kiyana Scott*, Kevin Smith*

Other Attendees:

**Indicates attendance via Zoom meeting platform.*

CALL TO ORDER

Quorum Verification

Noting a quorum had been established, Chair Disbro called the meeting to order at 8:34 am.

PUBLIC COMMENT I

There was no Public Comment.

ACTION ITEMS

- A. Approval of Allocation of Funds for MarcoPolo Learning Subscription

Kevin Smith, Chief Financial Officer, noted the following:

- Early Learning Coalition of Sarasota County (ELSC) received a \$125,000 Straus Literacy Initiative grant to fund MarcoPolo Subscriptions, educator stipends, and classroom materials.
- The initial 12-month MarcoPolo contract expired on January 24, 2026.
- To ensure educator access continues without further interruption, staff is seeking approval from the Finance Committee to allocate funds up to \$50,000 to renew the services.

Jennifer Infanti made a motion to approve. Tiffany made a second. The motion carried unanimously.

ADJOURNMENT

Citing no further business, James Disbro made a motion to adjourn the meeting at 8:36 am. Kevin Cooper made a second. The motion carried unanimously.

Read and approved by: _____

Jennifer Infanti, Secretary Date

ACTION ITEM III.C.

ITEM:	Review and Recommendation of Proposed Privacy Policy
FISCAL IMPACT:	N/A
FUNDING SOURCE:	N/A
RECOMMENDED ACTION:	Review and recommend the proposed Privacy Policy to the full Board of Directors for approval.

Purpose: The purpose of a Privacy Policy is to establish clear standards and expectations for the collection, use, storage, sharing, and security of personal information obtained from our donors, clients, volunteers, vendors, and community partners. Personal information may be collected through ELC Sarasota’s programs, services, and activities. This policy affirms ELC Sarasota’s commitment to transparency, accountability, and ethical stewardship of the information entrusted to the organization. The attached policy will be publicly posted on our website.

Attachment(s): ELC Sarasota Privacy Policy



Early Learning Coalition of Sarasota County – Commitment to Donors

January 2026

Early Learning Coalition of Sarasota County (ELCSC) Donor Policy

ELCSC believes in safeguarding personal information and ensuring that privacy is respected and protected for donors, all clients, volunteers, vendors and community partners. We will use personal information to keep donors, friends, vendors, volunteers and community partners informed of our activities, including our programs, special events and funding needs. We respect all requests to remain anonymous. We will always provide an “opt-out” procedure for donors and others who receive such materials to request that their names be deleted from similar mailings, phone calls, faxes or electronic communications in the future. Donors, friends, volunteers and community partners may contact ELCSC at any time, and we will gladly accommodate your preferences. Individuals may choose to opt out of electronic communication, including emails and faxes. Individual may also request that their record be flagged as “Do Not Call.” ELCSC will honor all or a combination of these “opt out” preferences.

Donor Information

Collection of Data: ELCSC collects personal data through event registration, email, subscription, online donation services, postal mail, wire transfer, phone and other electronic means. We only collect this information when users submit it voluntarily or through ELCSC’s website. If a user prefers not to submit such information online, they may contact ELCSC to determine an appropriate channel to transmit this information.

- We may collect a person’s first name, last name, email address, company, position, secondary email address, address, city, state, zip code, and phone numbers (home, work, or mobile). We may collect event-specific information pertaining to a person’s attendance, corporate affiliation, meal preferences and guests.
- We may collect the provided name and email of a spouse, contributor or foundation to facilitate the recognition for a gift. This confidential information is kept on file for Internal Revenue Service (IRS) purposes.
- ELCSC complies with CANSPAM, and at any time donors, volunteers, alumni and friends may “opt- out” or be removed from our contact lists and can unsubscribe to emails. ELCSC will discontinue contact with any person upon oral or written request. For questions regarding our privacy policy or to make an “opt-out” request, please feel free to contact us at:

1750 17th Street, Building L
Sarasota, FL 34234
Phone 941.954.4830 ~ Fax 941.954.4831
www.earlylearningcoalitionsarasota.org



Early Learning Coalition of Sarasota County
Administrative Office
1750 17th Street
Sarasota, Florida 34234
Phone: 941- 954-4830

ELCSC will maintain an electronic record in our database of all requests for discontinuance of contacts. Oral requests will be recorded in writing by ELCSC staff and will then be permanently recorded in the electronic donor database.

Storage of Data: Donor information is maintained in a password-protected, secured database. Only authorized personnel have access to this information and only for appropriate business purposes. This information is shared with board members and authorized staff, only on a confidential and need-to-know basis.

Sharing of Data: We respect our donors' choices and control over their information. As a donor, you may at any time have your name excluded from any donor list exchange activity. To ask that your name be excluded from list exchange activity or to otherwise change how ELCSC contacts you, please email us at info@elcsarasota.org.

Online Security: ELCSC uses third party vendors who maintain compliance with Payment Card Industry Data Security Standard (PCI DSS). This is a set of requirements designed to ensure that ALL companies that process, store or transmit credit card information maintain a secure environment. Essentially, this includes any merchant that has a Merchant ID (MID).

- The PCI DSS is administered and managed by the PCI SSC (www.pcisecuritystandards.org), an independent body that was created by the major payment card brands (Visa, MasterCard, American Express, Discover and JCB). It is important to note that the payment brands and acquirers are responsible for enforcing compliance, not the PCI council. A copy of the PCI DSS is available here.
- Efforts are made to protect card numbers at all times. ELCSC does not store credit card numbers, and credit card refunds are processed manually and under strict guidelines.

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Donor Bill of Rights: This Bill of Rights was created by the Association of Fundraising Professionals (AFP), the Association for Healthcare Philanthropy (AHP), the Council for Advancement and Support of Education (CASE), and the Giving Institute: Leading Consultants to Non-Profits. ELCSA believes in and upholds this Bill of Rights in all donor interactions.

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

- I. To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- II. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- III. To have access to the organization's most recent financial statements.
- IV. To be assured their gifts will be used for the purposes for which they were given.
- V. To receive appropriate acknowledgement and recognition.
- VI. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- VII. To expect that all relationships with individuals representing organizations of interest in the donor will be professional in nature.
- VIII. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
- IX. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- X. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

Changes To This Donor Policy

ELCSA may revise this Privacy Policy at any time by updating this posting. Please consult this Privacy Policy regularly.

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ACTION ITEM III.D.

ITEM:	Review and Recommendation of Prospective Private Sector Board Member
	N/A
FISCAL IMPACT:	N/A
FUNDING SOURCE:	
RECOMMENDED ACTION:	Review and recommend the appointment of Ryan Guerin as a Private Sector Member of the Board of Directors to the full Board.

Overview: Pursuant to Article IV of the Coalition’s Bylaws, Private Sector members must reside in Florida, be an employee, manager, or owner of a business entity operating within Sarasota County and must not have a substantial financial interest in the School Readiness or Voluntary Prekindergarten Program as defined in section 112.3143, Florida Statutes.

Potential private sector applicants, other than gubernatorial appointees, are reviewed by the Governance Committee, which makes a recommendation to the full Board of Directors.

The Governance Committee will review the application and qualifications of the prospective candidate to confirm eligibility and alignment with the Coalition’s mission and governance responsibilities.

Purpose: The purpose of this item is to determine whether to recommend the candidate to the full Board of Directors for appointment to a Private Sector seat.

Attachment(s): Ryan Guerin’s Board Membership Application



Board Membership Application

Please type or print clearly

PERSONAL INFORMATION

Guerin **Ryan** Middle
 Last Name First Name Middle

DOB: mm/dd/yyyy _____

Employer/Affiliation **Shumaker, Loop & Kendrick, LLP** Title **Attorney**

_____r
 Street Address

Sarasota, Florida 34236

City/State/Zip Code

(941) 364-2704 **(941) 773-9595** _____
 Phone Mobile Fax

Email Address: **rguerin@shumaker.com**

Are you a parent? Y N If yes, ages of Children **1, 2**

Is your employer a private, for-profit enterprise, a community based non-profit organization
 Other (please specify): _____

COMMUNITY/CIVIC INVOLVEMENT

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

Organization Name	Dates of Membership	Position(s) Held
Bradenton Area EDC	2024 – present	Board Member
Argus Foundation	2023 – present	Membership Committee
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

What is your educational background?
Bachelor's, Florida State University, 2012
Juris Doctorate, Florida State University, 2018

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

Although without experience in a formal setting, I bring lived experience as a parent of young children, which has given me a strong, practical understanding of early childhood development and the needs of families. Through navigating childcare and community resources, I have gained insight into the challenges families face and the importance of accessible, high-quality early education. This perspective motivates my interest in supporting policies and programs that strengthen outcomes for young children and the families who care for them

How would the ELC Sarasota benefit from your involvement on the Board?

I believe that the ELC would benefit from my perspective as a parent of young children. As someone who is actively navigating early learning options and family support systems in our community, I can offer a current, family-centered viewpoint that reflects the real experiences, needs, and priorities of the families in the communities that the coalition serves. My involvement would help ensure that board discussions and decisions remain connected to the day-to-day realities of young children and their caregivers, strengthening the coalition's impact and relevance.

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

No Yes If yes, please explain:

On which committees would you be interested in serving?

- Governance
- Finance
- Legislative Affairs
- Service Delivery & Efficiency
- Provider Review Hearing
- Communications & Outreach

Please list three (3) references:

Name	Phone Number	Email	Professional/Personal
Jennifer Compton,	[REDACTED]	[REDACTED]	Both
Jason Collier,	[REDACTED]	[REDACTED]	Both
Patrick Duggan, ([REDACTED]	[REDACTED]	Both
Pete Skokos,	[REDACTED]	[REDACTED]	Personal

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

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

COMMITMENT AND OPERATIONAL STATEMENTS

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

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

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

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

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

Guerin, Ryan M.

Digitally signed by: Guerin, Ryan M.
DN: CN = Guerin, Ryan M. email = rguerin@shumaker.com OU =
SLK Users, Sarasota
Date: 2026.01.06 11:18:06 -05'00'

01/06/2025

Applicant Signature

Date

Application forms may be completed in full and submitted to:

Kiyana Scott, Director of Board
Relations & Executive Strategy
Early Learning Coalition of Sarasota County
631750 17th Street Building L Sarasota FL 34214
Email: kscott@elcsarasota.org
Website: www.elcsarasota.org
Telephone: (941) 954-4830

**Budget to Actual
December 31, 2025**

	YTD Actual	YTD Original Budget	Difference YTD favorable /(unfavorable)	%	FY 25-26 Forecast	FY 25-26 Original Budget	Difference YTD favorable /(unfavorable)	%
Program Revenue								
School Readiness	5,265,905	5,568,563	(302,658)	-5.4%	11,244,631	11,166,526	78,105	0.7%
School Readiness Match - DEL	187,979	140,380	47,599	33.9%	280,760	280,760	-	0.0%
School Readiness - Local Funders:								
Sarasota County	185,806	175,000	10,806	6.2%	350,000	350,000	-	0.0%
School Readiness - Local Funders	185,806	175,000	10,806	6.2%	350,000	350,000	-	0.0%
Total School Readiness Revenue	5,639,690	5,883,943	(244,253)	-4.2%	11,875,391	11,797,286	78,105	0.7%
Other Local Funders:								
Apprenticeship Program	11,000	-	11,000	100.0%	11,000	-	11,000	100.0%
Bridges to Success Program	24,349	-	24,349	100.0%	24,349	-	24,349	100.0%
United Way (<i>Strengthening Quality</i>)	6,000	-	6,000	100.0%	6,000	-	6,000	100.0%
Misc. Donations	8,886	-	8,886	100.0%	10,720	-	10,720	100.0%
Other Local Funders	50,235	-	50,235	100.0%	52,069	-	16,720	100.0%
Total School Readiness Revenue and Local Revenue	5,689,926	5,883,943	(194,017)	-3.3%	11,927,460	11,797,286	130,174	1.1%

Program Expenses

School Readiness								
Direct Services	4,399,682	4,510,184	110,502	2.5%	9,096,162	9,020,367	(75,795)	-0.8%
School Readiness Match - DEL	187,979	140,380	(47,599)	-33.9%	280,760	280,760	-	0.0%
School Readiness - Local Funders	190,409	175,000	(15,409)	-8.8%	350,000	350,000	-	0.0%
General Contributions and Gifts	50,235	-	(50,235)	100.0%	52,069	-	(52,069)	100.0%
Total Direct Services	4,828,305	4,825,564	(2,741)	-0.1%	9,778,991	9,651,127	(127,864)	-1.3%
Personnel	604,309	787,898	183,589	23.3%	1,575,795	1,575,795	-	0.0%
Staff Development	869	7,750	6,881	88.8%	15,500	15,500	-	0.0%
Professional Services	46,892	123,490	76,598	62.0%	120,980	270,980	150,000	55.4%
Occupancy	41,055	39,650	(1,405)	-3.5%	79,300	79,300	-	0.0%
Postage, Freight and Delivery	257	950	693	73.0%	1,900	1,900	-	0.0%
Rentals	5,036	4,250	(786)	-18.5%	8,500	8,500	-	0.0%
Supplies	8,921	3,125	(5,796)	-185.5%	15,631	6,250	(9,381)	-150.1%
Communications	6,343	5,850	(493)	-8.4%	11,700	11,700	-	0.0%
Insurance	15,644	11,200	(4,444)	-39.7%	27,800	27,800	-	0.0%
Tangible Personal Property	2,310	-	(2,310)	100.0%	22,310	-	(22,310)	100.0%
Quality	130,411	12,500	(117,911)	-943.3%	175,000	25,000	(150,000)	-600.0%
Travel	4,706	5,075	369	7.3%	10,150	10,150	-	0.0%
Other Operating	15,933	56,642	40,709	71.9%	83,903	113,284	29,381	25.9%
Other Operating Expenses	278,376	270,482	(7,894)	-2.9%	572,674	570,364	(2,310)	-0.4%
ELCHC Operating	882,685	1,058,380	175,695	16.6%	2,148,469	2,146,159	(2,310)	-0.1%
Total School Readiness & Other Expenses	5,710,989	5,883,943	172,954	2.9%	11,927,460	11,797,286	(130,174)	-1.1%

SR Change in Net Assets	(21,064)	-	(21,064)	-100.0%	-	-	-	0.0%
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GOALS

< 5.00 %	School Readiness - Admin	2.2%	4.2%	-2.0%	-46.9%	4.2%	4.2%	0.0%	-0.7%
> 4.00 %	School Readiness - Quality	7.4%	9.7%	-2.3%	-23.3%	9.6%	9.7%	-0.1%	-0.7%
< 22.00%	School Readiness - Non-Direct	14.5%	20.0%	-5.5%	-27.5%	19.9%	20.0%	-0.1%	-0.7%
> 78.00 %	School Readiness - Direct	85.5%	80.0%	5.5%	6.9%	80.1%	80.0%	0.1%	0.2%

VPK Revenue

Voluntary Pre-Kindergarten	2,326,611	2,703,841	(377,230)	-14.0%	5,411,726	5,407,726	4,000	0.1%
Total VPK Revenue	2,326,611	2,703,841	(377,230)	-14.0%	5,411,726	5,407,726	4,000	0.1%
Voluntary Pre-Kindergarten								
Direct Services	2,243,442	2,552,322	308,881	12.1%	5,104,428	5,104,428	-	0.0%
Personnel	42,632	54,137	11,505	21.3%	108,273	108,273	-	0.0%
Staff Development	-	1,000	1,000	-100.0%	2,000	2,000	-	0.0%
Professional Services	24,358	36,354	11,996	33.0%	71,308	72,708	1,400	1.9%
Occupancy	2,792	2,800	8	0.3%	5,600	5,600	-	0.0%
Postage, Freight and Delivery	3	175	172	98.3%	350	350	-	0.0%
Rentals	354	350	(4)	-1.0%	700	700	-	0.0%
Supplies	703	235	(468)	-199.2%	970	470	(500)	-106.4%
Communications	449	400	(49)	-12.1%	800	800	-	0.0%
Insurance	1,163	945	(218)	-23.0%	2,150	2,150	-	0.0%
Tangible Personal Property	174	-	(174)	100.0%	4,000	-	(4,000)	100.0%
Quality	23,525	-	(23,525)	100.0%	50,000	-	(50,000)	100.0%

**Budget to Actual
December 31, 2025**

	YTD	YTD	Difference		FY 25-26	FY 25-26	Difference	
	Actual	Original Budget	YTD favorable /(unfavorable)	%	Forecast	Original Budget	YTD favorable /(unfavorable)	%
Travel	742	75	(667)	-889.7%	1,050	150	(900)	-600.0%
Other Operating	2,948	55,049	52,101	94.6%	60,097	110,097	50,000	45.4%
Other Operating Expenses	57,210	97,383	40,173	41.3%	199,025	195,025	(4,000)	-2.1%
ELCHC Operating	99,842	151,519	51,677	34.1%	307,298	303,298	(4,000)	-1.3%
Total Voluntary Pre-Kindergarten Expenses	2,343,284	2,703,841	360,558	13.3%	5,411,726	5,407,726	(4,000)	0%
VPK Change in Net Assets	(16,672)	-	16,672	-100.0%	-	-	-	0.0%
GOALS								
< 5.00 % VPK - Admin	3.3%	4.0%	-0.7%	-16.8%	4.9%	4.0%	0.9%	22.9%
Ian Disaster Relief								
Hurricane Ian Funding	-	-	-	0.0%	1,337,325	-	1,337,325	100.0%
Total Ian Disaster Relief	-	-	-	0.0%	1,337,325	-	1,337,325	100.0%
Ian Disaster Relief								
Direct Services	-	-	-	0.0%	-	-	-	0.0%
Personnel	-	-	-	0.0%	66,866	-	(66,866)	100.0%
Staff Development	-	-	-	0.0%	-	-	-	0.0%
Professional Services	-	-	-	0.0%	590,995	-	(590,995)	100.0%
Occupancy	-	-	-	0.0%	-	-	-	0.0%
Postage, Freight and Delivery	-	-	-	0.0%	-	-	-	0.0%
Rentals	-	-	-	0.0%	-	-	-	0.0%
Supplies	-	-	-	0.0%	438,412	-	(438,412)	100.0%
Communications	-	-	-	0.0%	-	-	-	0.0%
Insurance	-	-	-	0.0%	-	-	-	0.0%
Tangible Personal Property	-	-	-	0.0%	-	-	-	0.0%
Quality	-	-	-	0.0%	239,752	-	(239,752)	100.0%
Travel	-	-	-	0.0%	-	-	-	0.0%
Other Operating	-	-	-	0.0%	1,300	-	(1,300)	100.0%
Other Operating Expenses	-	-	-	0.0%	1,270,459	-	(1,270,459)	100.0%
ELCHC Operating	-	-	-	0.0%	1,337,325	-	(1,337,325)	100.0%
Total Ian Disaster Relief Expenses	-	-	-	0.0%	1,337,325	-	(1,337,325)	100.0%
Ian Disaster Relief Change in Net Assets	-	-	-	0.0%	-	-	-	0.0%
Total Revenue	8,016,537	8,587,784	(571,248)	-6.7%	18,676,511	17,205,012	1,471,499	8.6%
Total Expenses	8,054,273	8,587,784	533,512	6.2%	18,676,511	17,205,012	(1,471,499)	-8.6%
Change in Net Assets	(37,736)	-	(37,736)	-100.0%	-	-	-	0.0%
ELCSC Expenditure Categories								
Personnel	646,941	842,034	195,093	23.2%	1,750,934	1,684,068	(66,866)	-4.0%
Staff Development	869	8,750	7,881	90.1%	17,500	17,500	-	0.0%
Professional Services	71,250	159,844	88,594	55.4%	783,283	343,688	(439,595)	-127.9%
Occupancy	43,847	42,450	(1,397)	-3.3%	84,900	84,900	-	0.0%
Postage, Freight and Delivery	260	1,125	865	76.9%	2,250	2,250	-	0.0%
Rentals	5,390	4,600	(790)	-17.2%	9,200	9,200	-	0.0%
Supplies	9,624	3,360	(6,264)	-186.4%	455,013	6,720	(448,293)	-6671.0%
Communications	6,791	6,250	(541)	-8.7%	12,500	12,500	-	0.0%
Insurance	16,806	12,145	(4,661)	-38.4%	29,950	29,950	-	0.0%
Tangible Personal Property	2,484	-	(2,484)	100.0%	26,310	-	(26,310)	100.0%
Quality	153,936	12,500	(141,436)	-1131.5%	464,752	25,000	(439,752)	-1759.0%
Travel	5,448	5,150	(298)	-5.8%	11,200	10,300	(900)	-8.7%
Other Operating	18,881	111,691	92,810	83.1%	145,300	223,381	78,081	35.0%
Other Operating Expenses	335,586	367,865	32,278	8.8%	2,042,158	765,389	(1,276,769)	-166.8%
Total ELCSC Operating Expenses	982,527	1,209,899	227,372	18.8%	3,793,092	2,449,457	(1,343,635)	-54.9%

PROGRAM ENROLLMENT DASHBOARD

School Readiness

1,149
Children Enrolled

Special Needs Rate
Children 1
Providers 1

By Billing Group

BG1 (At-Risk Referral)	98
BG8 (Application)	1,034
BG3 (TANF)	4
SR Plus	13

Fiscal Year-to-Year Comparison

	2024-2025	2025-2026	
July	1,296	1,217	▼ 79
August	1,343	1,279	▼ 64
September	1,166	1,122	▼ 44
October	1,177	1,175	▼ 2
November	1,187	1,185	▼ 2
December	1,196	1,191	▼ 5
January	1,188	1,215	▲ 27

VPK

1,527
Children Enrolled

By Provider Type

Private	1,198
Public	325
VPK SIS (Specialized Instructional Services)	4

Fiscal Year-to-Year Comparison

	2024-2025	2025-2026	
July	66	29	▼ 37
August	1,501	1,422	▼ 79
September	1,617	1,541	▼ 76
October	1,609	1,565	▼ 44
November	1,610	1,552	▼ 58
December	1,608	1,539	▼ 69
January	1,621	1,546	▼ 75

