Finance/Governance
Meeting Agenda Packet

June 2, 2026, at 8:30 a.m.

Zoom Meeting

Early Learning Coalition
Sarasota County

Finance/Governance Committee
Meeting Agenda
Tuesday, June 2, 2026
https://us06web.zoom.us/j/82740828484
Passcode: 960718

I.	**CALL TO ORDER**	**J. Disbro**
	A. Welcome	
	B. Roll call and Quorum Verification	
II.	**PUBLIC COMMENT**	
III.	**ACTION ITEMS** (Pgs. 3-10)	**J. Disbro**
	A. Approval of Minutes for May 5, 2026, Finance/Governance Committee Meeting	
	B. Approval of Proposed Bylaw Revision	
	C. Approval of Proposed Fiscal Year 2026-2027 Budget	
IV.	**FINANCIAL REPORT** (Pgs. 11-12)	**K. Smith**
	A. Budget to Actuals Year-to-Date as of April 30, 2026	
V.	**CEO REPORT**	**A. Fraga**
VI.	**DISCUSSION** (Pg. 13)	**J. Disbro**
	A. Proposed Finance Committee Meeting Schedule for Fiscal Year 2026-2027	
VII.	**INFORMATION ITEM** (Pgs. 14-15)	
	A. Program Enrollment Dashboard	
VIII.	**ANNOUNCEMENTS**	**J. Disbro**
	A. Budget Workshop – June 9, 2026, at 2:00 p.m. (In-person; Caring Collective Office)	
	B. Board of Directors Annual Meeting – June 9, 2026, at 3:00 p.m. (In-person; Caring Collective Office)	
IX.	**ADJOURNMENT**	

FINANCE/GOVERNANCE COMMITTEE MEETING UNAPPROVED MINUTES

Tuesday, May 5, 2026, at 8:30 a.m.
Virtual Meeting

MEETING ATTENDANCE

Facilitator: James Disbro

Board Members Present: Kevin Cooper*, James Disbro*, Jennifer (Jenny) Infanti*, and Tiffany Barfield*

Board Members Absent: None

ELC Staff: Alison Fraga*, 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 8:33 a.m.

PUBLIC COMMENT

There was no Public Comment.

ACTION ITEMS

A. Approval of Minutes for March 3, 2026, Finance Committee Meeting

Kevin Cooper made a motion to approve. Jenny Infanti made a second. The motion carried unanimously.

FINANCIAL REPORT

Kevin Smith, Chief Financial Officer (CFO), presented the financial report and provided the following updates:

- Admin: 3.3% year-to-date, forecast 3.2% by fiscal year end
- Direct Services: 83.5% year-to-date, forecast 81.3% by fiscal year end
- Revenue trending slightly below original budget; direct services revenues increasing
- VPK showing slight downward trend (3.5% YTD, forecast 2.9% year end)
- Hurricane Ian mini-grants: largely processed with $12,000 actualized through March; majority of relief funds arrived in April
- Net change in assets: $122,000, largely due to Marco Polo funding from community foundation (carryover from prior fiscal year) utilized this fiscal year

CEO REPORT

A. Continuity of Operations (COOP) Plan – Delegation of Authority

Alison Fraga, CEO, reported that the Continuity of Operations Plan (COOP) delegation of authority document is reviewed annually and submitted to DEL. Mrs. Fraga noted that Board Chair Kevin Cooper signed the revised delegation of authority granting the CEO authority during an emergency to access immediate funds and enter into contracts up to $50,000, exceeding the current procurement threshold of $35,000.

B. Hurricane Ian Grant Update

Mrs. Fraga reported on the release of disaster relief funding and provider support totaling $906,000 to assist providers in preparing operations, including purchases of curriculum materials, facility equipment such as fencing and generators, and technology systems including Brightwheel and ProCare. Special recognition was given to Kelley Minney for her coordination of relief efforts.

C. Monitoring Update

Mrs. Fraga reported that the Division of Early Learning (DEL) submitted a fiscal monitoring report containing 12 findings and one observation, primarily related to historical gaps in procurement processes, contracting procedures, and credit card reconciliation. Leadership has implemented a formal procurement policy, Request for Proposal process, and the development of Standard Operating Procedures to address findings and prevent future occurrences. Importantly, no findings were determined to constitute disallowed costs or present grave risk to the organization.

DISCUSSION ITEMS

A. CEO Evaluation Process

The committee discussed supplementing the state-mandated form with a brief board survey to capture additional feedback on local and strategic matters such as executive communications and decision-making effectiveness. The Committee agreed to include broad participation from all members. The evaluation process will be finalized and distributed prior to the August 30 deadline.

B. Bylaw Revisions

Mrs. Fraga presented the proposed revisions to the bylaws noting the following:

- Updated standard requiring three of five regular meetings per calendar year, with virtual attendance counting toward requirement. Separates removal for cause from attendance violations with a fifty percent fiscal-year threshold.
- Communications Committee removed as standing committee; communications managed at staff level with ad hoc committee option for board-level matters.
- "Special Committees" retitled as "Ad Hoc Committees" for time-limited, purpose-specific work, dissolved upon completion or at Chair's discretion.

Kevin Cooper made a motion to recommend the Bylaw revisions to the full Board. Jenny Infanti made a second. The motion carried unanimously.

C. Board Member Skills & Expertise Self-Assessment

The committee further discussed the survey that would be released to the Board members to complete the Board Member Skills & Expertise Self-Assessment.

D. For – Profit Provider Representative

Mrs. Fraga reported that the Provider Representative board seat vacated by Sarah Snow is currently open for nomination and election. Mrs. Fraga shared that the nomination process has been launched on the Early Learning Coalition of Sarasota County's (ELCSC) website and communicated to the provider community, with a provider candidate expected to be presented to the Board for appointment in June.

E. iVenture Laptop Purchases

Mr. Smith reported that iVenture Technology Services was competitively selected in early 2025 for a three-year service agreement valued at approximately $54,000 to $55,000 annually. Mr. Smith shared that the required ELCSC contract was not executed with the original agreement and that ELCSC is currently working with iVenture to finalize a compliant contract and add funding for a staff technology refresh, including laptop and computer replacements.

INFORMATION ITEMS

A. Program Enrollment Dashboard

The committee reviewed the program enrollment dashboard.

ANNOUNCEMENTS

Finance Committee Chair Disbro announced the upcoming meetings of the Board and Finance Committee.

ADJOURNMENT

There being no further business, Jenny Infanti moved to adjourn the meeting at 9:30 a.m. Kevin Cooper made a second. The motion carried unanimously.

Read and approved by: ____________________________________ ______________

Jennifer Infanti, Secretary ***Date***

ACTION ITEM III.B.

ITEM:	**Approval of Proposed Bylaw Revision**
FISCAL IMPACT:	N/A
FUNDING SOURCE:	N/A
RECOMMENDED ACTION:	Approve and recommend the proposed bylaw amendment to the full Board of Directors for approval.

Purpose: This memo presents a proposed amendment to the Coalition Bylaws to establish an Appeals Committee as a required committee under Article VI. The committee will hear family appeals and provider contract termination review hearings as required by state regulations and the Coalition's Anti-Fraud Plan.

Overview: The Early Learning Coalition is required by Exhibit 7 of the Statewide School Readiness and Voluntary Pre-kindergarten Provider Contract (Forms DEL-SR 20 & DEL-VPK 20) to establish a Review Hearing Committee and to maintain due process procedures for provider appeals. Additionally, the Coalition's Anti-Fraud Plan specifies appeal procedures and processes. A formal committee structure ensures consistent application of these requirements and demonstrates the Coalition's commitment to fair and transparent review processes.

The Appeals Committee will hear and resolve:

- Appeals from families regarding School Readiness and/or Voluntary Pre-Kindergarten services and determinations
- Review Hearing requests from providers whose Voluntary Pre-Kindergarten and/or School Readiness contracts were terminated

The following language is proposed to be added to Article VI (Committees) of the Coalition Bylaws:

> ***4. Required Committees***
> ***a. Appeals Committee.*** The Appeals Committee is established as a required committee to hear and resolve appeals and review hearings. The committee has two primary functions: (1) to hear and respond to family appeals related to the School Readiness Program and Voluntary Pre-Kindergarten services provided or funded by the Coalition, and (2) to hear Review Hearing requests from providers whose Voluntary Pre-Kindergarten and/or School Readiness contracts have been terminated, serving as the Review Hearing Committee required by Exhibit 7 of the Statewide School Readiness Provider Contract and Exhibit 2 of the Statewide Voluntary Prekindergarten Provider Contract (Forms DEL-SR 20 & DEL-VPK 20).
> ***Committee Composition.*** The Appeals Committee shall consist of a minimum of three (3) and a maximum of five (5) Coalition Board members, including one mandatory member and one provider representative. The Chair shall appoint the committee chair and other committee members.

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FY2026-27 Budget Memo

EXECUTIVE SUMMARY

For FY27, the ELC Sarasota has adopted a conservative baseline of level funding. ELC Sarasota Leadership has closely watched Pre-K-12 Budget Conference meetings and maintained strong communication with the Association of Early Learning Coalitions (AELC) where we've been notified that the Division of Early Learning (DEL) will reallocate unspent FY26 School Readiness (SR) funds into FY27 via the 'revert and reappropriate' process, we have not yet received the updated Notice of Award (NOA) reflecting this adjustment. Nonetheless, we believe the attached budget represents a fair and reasonable estimate of our FY27 SR funding. Currently, 93% of this funding is fully secured based on the initial NOA received on July 1, 2025.

FY27 Budget Compared to FY26 Budget and Forecast

Revenues

School Readiness budgeted revenue of $12.4M is higher than the FY26 budget of $11.2M and slightly lower than the FY26 forecast of $12.7M. The FY27 budget assumes that opportunities for reobligation of funds will be limited in the next fiscal year and beyond.

School Readiness Match – DEL revenue of $281K is comparable to FY26 Budget. We are also looking forward to applying for additional Match as we pursue additional local grants eligible for the state SR Match program.

School Readiness Local Funder:
Sarasota County funds $400K for FY27 increase (3-year commitment) from FY26 Budget of $350K for childcare slots for families 70% and below State Median Income.

VPK budgeted revenue of $5.4M, this funding pays for an average of 1,580 children at the current School Year Base Student Allocation (BSA) of $3,029 and Summer BSA of $2,586.

Expenses

1. School Readiness direct service expenses (expenses to pay providers for child care) are budgeted at $9.4M, or 82.0% of School Readiness base revenue. This percentage is comparable to the FY26 budgeted percentage of 80.0%.

The next section describes budgeted categories by expense type for combined Hurricane Ian (Year 2), School Readiness and VPK found on the last page of the financials in Appendix A.

2. Personnel expenses of $1.9M have increased by $224K from the prior year. Included is a 5% merit increase. During our migration to Paychex as our PEO (Professional Employer Organization), we were able to switch medical insurance carriers and in doing so were able to provide a reduction in medical insurance expenses for our staff.

3. Staff Development expense is $16.4K compared to $17.5K budgeted last year with a FY26 forecast of $17.5K. Details are as follows for FY27 expenditures:
    a. Conferences (AELC, NTI, One Goal, Safe Coalition Referral) - $9K
    b. Trainings – $6K
4. Professional Services expense is $637K compared $334K budgeted last year with a FY26 forecast of $543K. Details are as follows for FY27 expenditures:
    a. Mindful Recovery (Sarasota Performing Arts Foundation)– $310K
    b. Contractor(s) for CLASS Observations – $129K

c. Payroll and Human Resources Information System - $54K
d. Information Technology Services - $50K for managed IT services (iVenture)
e. Tandem - $45K
f. Auditing and Tax Services - $20K
g. Accounting System - $14K (MIP – Momentive)
h. Legal Services - $10K
i. Communications and Website Updates - $3.6K
j. VPK Trainings – $1.4K

5. Occupancy expense is $95K, compared to $84K budgeted last year with a FY26 forecast of $84K. Details are as follows for FY27 expenditure:
    a. Rent for 17th Street and Honore - $75K
    b. Facilities services (Janitorial services, FPL, off-site file storage/shredding) - $19.5K

6. Postage, Freight and Delivery expenses are $2K, compared to $2.2K budgeted last year with a FY26 forecast of $2.2K. We are using electronic means of communication where possible to drive cost savings.

7. Rentals expense is $9K, compared to $11.5K budgeted last year with a FY25 forecast of $7.6K. The budget for rented equipment, tables, chairs, etc. allows for community partner and provider interaction in FY27.

8. Supplies expense is $9K, compared to $6.7K budgeted last year with a FY26 forecast of $17.4K.

9. Communication expense is $10.5K, compared to $12.5K budgeted last year with a FY26 forecast of $17.2K. This is our primary and backup provider for internet services and VOIP phone system (RingCentral).

10. Insurance expense is $27.2K, compared to $30K budgeted last year with a FY26 forecast of $33K.

11. Tangible Personal Property (monitors and computer peripherals such as docking stations, mice, and keyboards) expense is $5K with a FY25 forecast of $30K. The $30K FY26 forecast depicts the effects of the Technology refresh for staff and prevents the need for large expenditures in FY27.

12. Quality expense is $1.03M compared to $25K budgeted last year with a FY26 forecast of $1.28M relating to the impact of Hurricane IAN Mini Grants. Budget details are as follows:
    a. Grants / Scholarships and Other Education Opportunities for Providers – $842K
    b. Training Materials - $126K
    c. Outreach / Awareness - $63K

13. Travel expense is $19K compared to $10K budgeted last year with a FY25 forecast of $12K.

14. Other Operating Expenses are budgeted at $38K, compared to $223K budgeted last year with a forecast of $127K. Details are as follows for FY27 expenditures:
    a. Application Software, Licenses and Support - $26K
    b. Dues and Subscriptions - $6.7K
    c. Adobe, our document management system – $3.7K
    d. Banking Fees - $2K

Appendix A

	FY27 Budget	FY26 Forecast	$ Variance	FY26 Budget
Program Revenue				
School Readiness	12,131,631	12,391,998	(260,367)	11,166,526
School Readiness Match - DEL	280,760	280,760	-	280,760
School Readiness - Local Funders:				
Sarasota County	400,000	350,000	50,000	350,000
School Readiness - Local Funders	400,000	350,000	50,000	350,000
Total School Readiness Revenue	12,812,391	13,022,758	(210,367)	11,797,286
Other Local Funders:				
Apprenticeship Program	-	11,000	(11,000)	-
Bridges to Success Program	-	32,202	(32,202)	-
United Way *(Strengthening Quality)*	6,000	6,000	-	-
Misc. Donations	10,000	13,333	(3,333)	-
Other Local Funders	16,000	62,535	(3,333)	-
Total School Readiness Revenue and Local Revenue	12,828,391	13,085,293	(213,700)	11,797,286
Program Expenses				
School Readiness				
Direct Services	9,981,156	10,170,558	189,403	9,020,367
School Readiness Match - DEL	280,760	280,760	-	280,760
School Readiness - Local Funders	380,000	350,000	(30,000)	350,000
General Contributions and Gifts	16,000	62,535	46,535	-
Total Direct Services	10,657,916	10,863,853	205,937	9,651,127
ELCSC Operating	2,170,475	2,221,440	50,964	2,146,159
Total School Readiness & Other Expenses	12,828,391	13,085,293	256,902	11,797,286
SR Change in Net Assets	-	-	-	-
GOALS				
< 5.00 % School Readiness - Admin	3.6%	3.2%	0.4%	4.2%
> 4.00 % School Readiness - Quality	5.2%	10.0%	-4.8%	9.7%
< 22.00% School Readiness - Non-Direct	18.0%	18.7%	-0.6%	20.0%
> 78.00 % School Readiness - Direct	82.0%	81.3%	0.6%	80.0%
VPK Revenue				
Voluntary Pre-Kindergarten	5,411,726	5,407,726	4,000	5,407,726
Total VPK Revenue	5,411,726	5,407,726	4,000	5,407,726
Voluntary Pre-Kindergarten				
Direct Services	5,111,784	5,104,428	7,356	5,104,428
ELCSC Operating	299,942	303,298	3,356	303,298
Total Voluntary Pre-Kindergarten Expenses	5,411,726	5,407,726	55,277	5,407,726

VPK Change in Net Assets	-	-	-	-
GOALS				
< 5.00 % VPK - Admin	4.8%	2.9%	1.9%	4.0%
Ian Disaster Relief				
Hurricane Ian Funding	1,337,325	1,337,325	-	-
Total Ian Disaster Relief	1,337,325	1,337,325	-	-
ELCSC Operating	1,337,325	1,337,325	-	-
Total Ian Disaster Relief Expenses	1,337,325	1,337,325	-	-
Ian Disaster Relief Change in Net Assets	-	-	-	-
Total Revenue	19,577,442	19,830,344	252,902	17,205,012
Total Expenses	19,577,442	19,830,344	252,902	17,205,012
Change in Net Assets	-	-	-	-
ELCSC Expenditure Categories				
Personnel	1,908,431	1,684,068	224,363	1,684,068
Staff Development	16,350	17,500	(1,150)	17,500
Professional Services	637,108	543,014	94,094	343,688
Occupancy	94,834	84,909	9,925	84,900
Postage, Freight and Delivery	2,000	2,256	(256)	2,250
Rentals	7,000	9,196	(2,196)	9,200
Supplies	9,052	17,355	(8,303)	6,720
Communications	10,500	17,216	(6,716)	12,500
Insurance	27,217	33,000	(5,783)	29,950
Tangible Personal Property	5,000	30,348	(25,348)	-
Quality	1,032,733	1,283,275	(250,542)	25,000
Travel	19,151	12,884	6,267	10,300
Other Operating	38,367	127,043	(88,676)	223,381
Other Operating Expenses	1,899,311	2,177,995	(278,683)	765,389
Total ELCSC Operating Expenses	3,807,742	3,862,063	(54,320)	2,449,457

Early Learning Coalition Sarasota County

Budget to Actual
April 30, 2026

	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	9,139,590	9,290,738	(151,148)	-1.6%	12,392,498	11,166,526	1,225,972	11.0%
School Readiness Match - DEL	249,891	233,967	15,925	6.8%	280,760	280,760	-	0.0%
School Readiness - Local Funders:								
Sarasota County	247,737	291,667	(43,930)	-15.1%	350,000	350,000	-	0.0%
School Readiness - Local Funders	247,737	291,667	(43,930)	-15.1%	350,000	350,000	-	0.0%
Total School Readiness Revenue	**9,637,218**	**9,816,372**	**(179,154)**	**-1.8%**	**13,023,258**	**11,797,286**	**1,225,972**	**10.4%**
Other Local Funders:								
Apprenticeship Program	11,000	-	11,000	100.0%	11,000	-	11,000	100.0%
Bridges to Success Program	32,202	-	32,202	100.0%	32,202	-	32,202	100.0%
United Way *(Strengthening Quality)*	6,000	-	6,000	100.0%	6,000	-	6,000	100.0%
Misc. Donations	9,386	-	9,386	100.0%	16,063	-	16,063	100.0%
Other Local Funders	58,588	-	58,588	100.0%	65,264	-	22,063	100.0%
Total School Readiness Revenue and Local Revenue	**9,695,806**	**9,816,372**	**(120,566)**	**-1.2%**	**13,088,522**	**11,797,286**	**1,291,236**	**10.9%**
Program Expenses								
School Readiness								
Direct Services	7,527,563	7,516,973	(10,591)	-0.1%	10,111,544	9,020,367	(1,091,177)	-12.1%
School Readiness Match - DEL	249,891	233,967	(15,925)	-6.8%	280,760	280,760	-	0.0%
School Readiness - Local Funders	252,485	291,667	39,182	13.4%	350,000	350,000	-	0.0%
General Contributions and Gifts	58,588	-	(58,588)	100.0%	65,264	-	(65,264)	100.0%
Total Direct Services	8,088,527	8,042,606	(45,921)	-0.6%	10,807,569	9,651,127	(1,156,442)	-12.0%
ELCSC Operating	1,656,297	1,773,766	117,469	6.6%	2,280,954	2,146,159	(134,795)	-6.3%
Total School Readiness & Other Expenses	**9,744,824**	**9,816,372**	**71,548**	**0.7%**	**13,088,522**	**11,797,286**	**(1,291,236)**	**-10.9%**
SR Change in Net Assets	**(49,018)**	**-**	**(49,018)**	**-100.0%**	**-**	**-**	**-**	**0.0%**
GOALS								
< 5.00 % School Readiness - Admin	**3.5%**	**4.2%**	**-0.7%**	**-17.7%**	**3.8%**	**4.2%**	**-0.4%**	**-10.3%**
> 4.00 % School Readiness - Quality	**8.3%**	**9.7%**	**-1.4%**	**-14.0%**	**9.8%**	**9.7%**	**0.1%**	**1.5%**
< 22.00% School Readiness - Non-Direct	**16.5%**	**20.0%**	**-3.5%**	**-17.3%**	**19.1%**	**20.0%**	**-0.9%**	**-4.6%**
> 78.00 % School Readiness - Direct	**83.5%**	**80.0%**	**3.5%**	**4.3%**	**80.9%**	**80.0%**	**0.9%**	**1.2%**
VPK Revenue								
Voluntary Pre-Kindergarten	4,192,931	4,506,417	(313,486)	-7.0%	5,407,726	5,407,726	-	0.0%
Total VPK Revenue	**4,192,931**	**4,506,417**	**(313,486)**	**-7.0%**	**5,407,726**	**5,407,726**	**-**	**0.0%**
Voluntary Pre-Kindergarten								
Direct Services	4,009,764	4,253,668	243,904	5.7%	5,104,428	5,104,428	-	0.0%
ELCSC Operating	188,671	252,748	64,078	25.4%	303,298	303,298	-	0.0%
Total Voluntary Pre-Kindergarten Expenses	**4,198,435**	**4,506,417**	**307,982**	**6.8%**	**5,407,726**	**5,407,726**	**-**	**0%**
VPK Change in Net Assets	**(5,504)**	**-**	**5,504**	**-100.0%**	**-**	**-**	**-**	**0.0%**
GOALS								
< 5.00 % VPK - Admin	**3.6%**	**4.0%**	**-0.4%**	**-8.9%**	**2.7%**	**4.0%**	**-1.3%**	**-32.6%**
Ian Disaster Relief								
Hurricane Ian Funding	699,136	1,114,438	(415,301)	-37.3%	1,337,325	-	1,337,325	100.0%
Total Ian Disaster Relief	**699,136**	**1,114,438**	**(415,301)**	**-37.3%**	**1,337,325**	**-**	**1,337,325**	**100.0%**
Ian Disaster Relief								
Direct Services	-	-	-	0.0%	-	-	-	0.0%
ELCSC Operating	699,136	1,114,438	415,301	37.3%	1,337,325	-	(1,337,325)	100.0%
Total Ian Disaster Relief Expenses	**699,136**	**1,114,438**	**415,301**	**37.3%**	**1,337,325**	**-**	**(1,337,325)**	**100.0%**
Ian Disaster Relief Change in Net Assets	**-**	**-**	**-**	**0.0%**	**-**	**-**	**-**	**0.0%**

Budget to Actual
April 30, 2026

	YTD Actual	YTD Original Budget	Difference YTD favorable /(unfavorable)	%	FY 25-26 Forecast	FY 25-26 Original Budget	Difference YTD favorable /(unfavorable)	%
Total Revenue	**14,587,873**	**15,437,226**	**(849,353)**	**-5.5%**	**19,833,573**	**17,205,012**	**2,628,561**	**15.3%**
Total Expenses	**14,642,395**	**15,437,226**	**794,831**	**5.1%**	**19,833,573**	**17,205,012**	**(2,628,561)**	**-15.3%**
Change in Net Assets	**(54,522)**	**-**	**(54,522)**	**-100.0%**	**-**	**-**	**-**	**0.0%**
ELCSC Expenditure Categories								
Personnel	1,236,767	1,403,390	166,623	11.9%	1,750,934	1,684,068	(66,866)	-4.0%
Staff Development	3,081	14,583	11,502	78.9%	17,500	17,500	-	0.0%
Professional Services	154,093	270,573	116,481	43.0%	543,014	343,688	(199,326)	-58.0%
Occupancy	69,462	70,750	1,288	1.8%	85,500	84,900	(600)	-0.7%
Postage, Freight and Delivery	405	1,875	1,470	78.4%	2,256	2,250	(6)	-0.3%
Rentals	8,700	7,667	(1,034)	-13.5%	9,322	9,200	(122)	-1.3%
Supplies	14,410	5,600	(8,810)	-157.3%	17,569	6,720	(10,849)	-161.4%
Communications	14,843	12,000	(2,843)	-23.7%	17,492	12,500	(4,992)	-39.9%
Insurance	21,031	24,508	3,478	14.2%	33,063	29,950	(3,113)	-10.4%
Tangible Personal Property	24,470	-	(24,470)	100.0%	33,426	-	(33,426)	100.0%
Quality	955,548	20,833	(934,715)	-4486.6%	1,289,715	25,000	(1,264,715)	-5058.9%
Travel	8,563	8,583	21	0.2%	13,003	10,300	(2,703)	-26.2%
Other Operating	32,732	186,151	153,419	82.4%	108,784	223,381	114,597	51.3%
Other Operating Expenses	1,307,337	623,124	(684,212)	-109.8%	2,170,642	765,389	(1,405,253)	-183.6%
Total ELCSC Operating Expenses	**2,544,104**	**2,026,514**	**(517,590)**	**-25.5%**	**3,921,577**	**2,449,457**	**(1,472,120)**	**-60.1%**

DISCUSSION ITEM VI.A.

ITEM:	**Proposed Finance Committee Meeting Schedule for Fiscal Year 2026-2027**
FISCAL IMPACT:	N/A
FUNDING SOURCE:	N/A
RECOMMENDED ACTION:	Discuss and approve the proposed Finance Committee Meeting Schedule for Fiscal Year 2026-2027.

Purpose: This memo presents a proposed meeting schedule for the Finance Committee for the upcoming fiscal year. The schedule is designed to ensure timely review of Coalition financial matters, budget oversight, and compliance with audit and reporting requirements.

Overview: Proposed Meeting Dates:

1. Tuesday, August 4, 2026, at 8:30 AM
2. Tuesday, November 3, 2026, at 8:30 AM
3. Tuesday, January 12, 2027, at 8:30 AM
4. Tuesday, March 2, 2027, at 8:30 AM
5. Tuesday, June 1, 2027, at 8:30 AM

All Finance Committee meetings are held by Zoom unless otherwise approved by the Finance Committee.

Early Learning Coalition Sarasota County

DATA AS OF MAY 21, 2026

PROGRAM ENROLLMENT DASHBOARD

School Readiness

1,340 Children Enrolled

By Billing Group

BG1 (At-Risk Referral)	108
BG8 ECON (Application)	1,040
BG8 SRMT (County Match)	174
BG3	3
SR Plus	15

Special Needs Rate

Children 21

Providers 7

Fiscal Year-to-Year Comparison

Month	2024-2025	2025-2026	Change
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
February	1,222	1,239	▲ 17
March	1,221	1,271	▲ 50
April	1,237	1,307	▲ 70

VPK

Please see the next page for definitions of key terms

1,325 Children Enrolled

By Provider Type

Private Child Care Providers	997
School District	326
VPK SIS (Specialized Instructional Services)	2

VPK enrollments are expected to decline from March through June as the FY 25-26 School Year Program comes to an end.

Fiscal Year-to-Year Comparison

Month	2024-2025	2025-2026	Change
July (Summer VPK)	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
February	1,625	1,539	▼ 86
March	1,614	1,544	▼ 70
April	1,591	1,533	▼ 58

Data from DEL Tableau Reports

Key

BG = Billing Group

At-Risk Referral - child care referral from an authorized agency such as DCF, Safe Children's Coalition, homeless agencies, and SPARCC.

BG3 (TANF, TCA, RCG and GAP) - Temporary Assistance for Needy Families (TANF), Temporary Cash Assistance (TCA), Relative Caregiver Payments (RCG), Guardianship Assistance Program (GAP).

ECON - Economically Disadvantaged. SR Families with income at or below 55% State Median Income at the time eligibility is determined to enter the School Readiness program.

SRMT (County Match) - SR Families with income between 55% State Median Income and 70% State Median Income at the time eligibility is determined to enter the School Readiness program.

SR Plus - State funded program for families on School Readiness who exceed 85% State Median Income at redetermination.

Special Needs Rate - Additional School Readiness payment for providers who provide additional accommodations for children with special needs.

VPK SIS (Specialized Instructional Services) - Four-year old children with special needs may use VPK funding towards therapy instead of in a VPK Classroom setting.