Board of Directors

Annual Meeting Agenda Packet

June 9, 2026, at 3 p.m.

Caring Collective

1750 17th Street, Building J Sarasota, FL 34234

Board of Directors
Annual Meeting Agenda
Tuesday, June 9, 2026

I.	**CALL TO ORDER**	**K. Cooper**
	A. Welcome	
	B. Roll call & Quorum Verification	
II.	**PUBLIC COMMENT**	
III.	**CHAIRMAN'S REPORT**	**K. Cooper**
IV.	**CONSENT AGENDA** (Pgs. 2-6)	
	A. Approval of June 9, 2026, Board Meeting Agenda	
	B. Approval of May 12, 2026, Board Meeting Minutes	
V.	**ACTION ITEMS** (Pgs. 7-14)	**K. Cooper**
	A. Ratification of Private For-Profit Provider Representative Election Results	
	B. Approval of Proposed Bylaws Revision	
	C. Approval of Proposed Fiscal Year 2026-2027 Budget	**K. Smith**
VI.	**FINANCIAL REPORT** (Pgs. 15-16)	
	A. Budget to Actuals Year-to-Date as of April 30, 2026	**J. Disbro**
VII.	**COMMITTEE REPORTS** (Pg. 17)	
	A. Finance/Governance Committee	**A. Fraga**
VIII.	**CEO REPORT**	**K. Cooper**
IX.	**DISCUSSION**	
	A. CEO Evaluation Process	
X.	**INFORMATION ITEM** (Pgs. 18-19)	
	A. Program Enrollment Dashboard	**K. Cooper**
XI.	**ANNOUNCEMENTS**	
XII.	**ADJOURNMENT**	

BOARD OF DIRECTORS
MEETING UNAPPROVED MINUTES

Tuesday, May 12, 2026, at 3:00 p.m.
Hybrid Meeting
6003 Honore Ave, Suite 106
Sarasota, FL 34238

MEETING ATTENDANCE

Facilitator: Kevin Cooper

Board Members Present: Kevin Cooper, Chuck Henry, Daniela Smith, Ryan Guerin, James Disbro, Jennifer (Jenny) Infanti, Kathleen Sullivan, Jeff Matthews, Mark Smith, Tom Tanno*, Heather Shehorn, Alison Thomas*, Kristin Gallagher

Board Members Absent: Brittany Lamont, Tiffany Barfield, Michelle Kenner, Paige Tyde, Tracey Cardenas

ELC Staff: Alison Fraga, Kelley Minney, Kiyana Scott, Ana McClendon, Lorrie Young, Dianne Lawrence, Kaitlyn Dorsett, Quanisha Minor, Courtney Owen, Kevin Smith

Other Attendees: Caroline Fisher, Nicole Kammer

**Indicates attendance via Zoom meeting platform.*

CALL TO ORDER

Quorum Verification

Noting a quorum had been established, Chair Cooper called the meeting to order at 3:03 p.m.

PUBLIC COMMENT I

There was no Public Comment.

CHAIRMAN'S REPORT

Chair Cooper provided remarks on the following matters:

- Board Member Self-Assessment Reminder
- Recognition of Board Members and ELC Staff
- Recap of "Coffee and Conversations" with ELC Team
- Budget Workshop

CONSENT AGENDA

The following items were included under the Consent Agenda:

A. Approval of May 12, 2026, Board of Directors Meeting Agenda
B. Approval of Minutes for March 10, 2026, Board Meeting Minutes
C. Approval of Minutes for April 13, 2026, Executive Committee Special
D. Meeting

Jenny Infanti made a motion to approve. Mark Smith made a second. The motion carried unanimously.

ACTION ITEMS

A. Approval of Revised Bylaws

Alison Fraga, Chief Executive Officer (CEO), presented the proposed bylaw revisions. The revisions address three material changes:

- Article III, Section 4 – Updated attendance and removal requirements, including a minimum attendance standard of three of five regular meetings per year and separation of attendance-related removals from removals for cause.
- Article VI, Section 2c – Removed the Communications Committee as a standing committee.
- Article VI, Section 3 – Renamed "Special Committees" to "Ad Hoc Committees" and clarified their purpose, duration, and dissolution.

Mark Smith made a motion to approve the revised Bylaws as presented. Ryan Guerin made a second. The motion carried unanimously.

B. Approval of Contract Amendment for Brand Evolution and Website Design & Development

Mrs. Fraga gave a brief overview of the contract amendment, noting that Wingard was contracted within the CEO's spending authority to design Coalition's new website and brand identity. Due to additional project needs, including development of a Request for Proposal (RFP) webpage and Google Ads Grant/Google Analytics implementation, staff requested approval to amend the contract by $6,000, bringing the total contract value to $40,000. The work is expected to be completed by June 30, 2026. It was noted that the spending authority threshold is guided by the Division of Early Learning (DEL) requirements.

Chuck Henry made a motion to approve the contract amendment for Brand Evolution and Website Design & Development as presented. Jeff Matthews made a second. The motion carried unanimously.

C. Approval of iVenture Contract Execution and Purchase of Technology

Kevin Smith, Chief Financial Officer (CFO), reported that the Coalition engaged in a three-year service agreement with iVenture Technology Services and addressed the need for formal contract execution to ensure compliance with procurement requirements and the requested approval of up to $40,000 for a technology refresh. Discussion included project funding, the one-time nature of the expense, the age of existing hardware, potential grant funding opportunities, software support, and staff training.

Ryan Guerin made a motion to approve the iVenture Contract Execution and Purchase of Technology as presented. Jeff Matthews made a second. The motion carried unanimously.

FINANCIAL REPORT

Mr. Smith, presented the budget-to-actuals through March 31, 2026. Key highlights included:

- School Readiness (SR)
    - Allocation usage at 65%
    - SR admin at 3.3%
    - SR Quality 8.4%

    - Direct Services at 83.5%
- Voluntary Prekindergarten (VPK)
    - Admin at 3.5%
- Hurricane Ian
    - Actuals occurred in April 2026
- Total expenditures at $12.4 million

Mr. Smith noted that the forecast column presented in the Budget to Actuals included $1.14 million in reobligation of funds received from DEL in February, funding was designated towards professional services, quality initiatives, and IAN mini grants. Mr. Smith also reported $168,000 in cost savings resulting from process streamlining efforts.

There was further discussion on the award of Hurricane Ian funding.

Jeff Matthews made a motion to approve the budget-to-actuals through March 31, 2026, as presented. Mark Smith made a second. The motion carried unanimously.

COMMITTEE REPORTS

Finance Committee

James Disbro reported that the Finance Committee met on May 5, 2026. He noted that the majority of the items discussed had already been presented to the Board. The committee also reviewed the CEO evaluation process and proposed bylaw revisions.

CEO REPORT

Mrs. Fraga reported on the following:

- The submission of the annual Continuity of Operations Plan (COOP) to DEL in April 2026, included an updated emergency delegation of authority approved by Chair Kevin Cooper for access to up to $25,000 in emergency funds.
- Update on the For Profit Provider Representative nomination process, with voting currently underway and a candidate to be presented to the Board for approval at the June meeting.
- Legislative update noting expectations of flat funding during the state special session and recommendation of the Coalition's Sarasota County funding application for approval.
- Hurricane Ian funding update, approximately $900,000 in mini grants awarded to providers, with additional funding anticipated next fiscal year for Hurricane Ian and supplemental funding related to Hurricanes Helene and Milton.
- Co-payment fee waivers for School Readiness families, impacting approximately 1,000 children from May through September, with no impact to provider reimbursement rates.

DISCUSSION ITEMS

A. Proposed Board of Directors Meeting Schedule for Fiscal Year 2026-2027

Chair Cooper presented the proposed board meeting schedule for fiscal year 2026-2027. There was no objection to the proposed schedule.

B. Anti-Fraud Plan & Appeals Committee

Mrs. Fraga presented a discussion item on establishing an Appeals Committee to support the Coalition's Anti-Fraud Plan and ensure due process for provider contract termination appeals in accordance with Division of Early Learning requirements.

Mrs. Fraga noted that approximately 30 provider contracts have been terminated over the past five years without a formal appeals process. The proposed committee will include three to five Board members appointed by the Chair, including at least one provider representative, and will follow procedures in the Anti-Fraud Plan and Statewide School Readiness Provider Contract.

Paige Tyde was named as the Provider Representative.

Mark Smith made a motion to approve the establishment of an Appeals Committee and to incorporate the Committee into the Bylaws. Heather Shehorn made a second. The motion carried unanimously.

INFORMATION ITEM

The Program Enrollment Dashboard was reviewed.

ANNOUNCEMENTS

Chair Cooper noted the next Board of Directors meeting and Budget Workshop in June 2026.

ADJOURNMENT

There being no further business, the meeting was adjourned at 4:06 p.m.

Read and approved by: ______________________________________ ______________

Jennifer Infanti, Secretary ***Date***

ACTION ITEM V.A.

ITEM:	**Ratification of Private For-Profit Provider Representative Election Results**
FISCAL IMPACT:	N/A
FUNDING SOURCE:	N/A
RECOMMENDED ACTION:	The Board of Directors ratifies the results of the 2026 Private For-Profit Child Care Provider Representative election and appoints the elected representative to the ELC Sarasota Board of Directors for a four-year term beginning June 9, 2026, through June 9, 2030.

Overview: Florida Statute §1002.83 requires each early learning coalition to include on its Board of Directors a representative of private for-profit child care providers (including family day care homes) and a representative of faith-based child care providers. ELC Sarasota conducts election process to fill these statutorily required seats.

Purpose: This memo documents the nomination and election process used by ELC Sarasota to select a private for-profit provider representative to the Board of Directors in compliance with §1002.83, Florida Statutes, ensuring providers have a voice in the governance and oversight of School Readiness (SR) and Voluntary Prekindergarten (VPK) programs in Sarasota County.

Nomination Process:

1. Eligible candidates were required to operate a private for-profit child care program within the ELC Sarasota service area, including family child care home providers.
2. Nominations opened on May 4, 2026, and were submitted electronically through the ELC Sarasota website.
3. A total of four (4) nominations were received.
    - Each nomination was assigned a coded entry ID number and associated IP address for tracking purposes.
    - One nominee was employed by a nonprofit organization and was therefore ineligible for the private for-profit seat.
    - One nominee did not accept the nomination by the established deadline.
4. Outreach and communication regarding the nomination period were conducted through Directors Notes e-newsletters and social media postings.
5. The nomination period closed on May 10, 2026.

Voting Process:

1. Voting eligibility was limited to child care program owners, directors, teachers, and staff employed at licensed child care facilities within the ELC Sarasota service area.
2. Voting opened on May 14, 2026, and closed on May 21, 2026.
3. The voting platform was hosted on the ELC Sarasota website with support from Wingard and included nominee statements and headshots.
4. Voting was conducted electronically only.
    - Each vote was assigned a coded entry ID number and IP address for tracking purposes.
    - ELC staff verified voter eligibility and employment status using the CARES system.

Attachment(s): 1

2026 Private Child Care Provider Representative Results

Alexis Malvers

Learning Academy & The School House

17 VOTES

Laurie McCracken

Baby Fox Academy

18 VOTES

ACTION ITEM V.B.

ITEM:	**Approval of Proposed Bylaws Revision**
FISCAL IMPACT:	N/A
FUNDING SOURCE:	N/A
RECOMMENDED ACTION:	Review and approve the proposed Bylaws revision.

Purpose: This memo presents a proposed revision 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 Prekindergarten 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 mandated ex officio member and one provider representative. The Chair shall appoint the committee chair and other committee members.

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

Early Learning Coalition Sarasota County

	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

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%**

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)	%
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%**

COMMITTEE REPORTS VII.A.

COMMITTEE: **Finance**

Overview: The Finance Committee met on June 2, 2026. Key items addressed included:

- Action Items:
  - Approval of the May 5, 2026, Finance Committee Meeting minutes
  - Approval of Proposed Bylaws Revision
  - Approval of Proposed Fiscal Year 2026-2027 Budget
- Financial Report: Budget to Actuals Year-to-Date as of April 30, 2026.
- CEO Report

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.