Finance/Governance Committee
Meeting Agenda
Tuesday, August 4, 2026 at 8:30 AM

https://teams.microsoft.com/meet/27092452323215?p=hBnNRLqpxqNWDAtyzI

Passcode: Ym6CL9MV

I. CALL TO ORDER **J. Disbro**

A. Welcome

B. Roll call & Quorum Verification

II. PUBLIC COMMENT

III. ACTION ITEMS (Pgs. 2-18) **J. Disbro**

A. Approval of Minutes for June 2, 2026, Finance/Governance Committee Meeting

B. Recommendation of Approval Of Disaster Preparedness Substitute Workforce & Staffing Infrastructure Suite (Tandem)

C. Recommendation of Approval Of Assessment Services With Wels Direct Entry (Children's Forum CLASS Observations)

IV. FINANCIAL REPORT (Pgs. 19-20) **K. Smith**

A. Budget to Actuals Year-to-Date as of June 30, 2026

V. CEO REPORT **A. Fraga**

A. Special Needs Rate Update

B. New Contract Development

C. Department of Education Updates

VI. DISCUSSION **K. Cooper**

A. CEO Performance Evaluation

B. Board Committees

VII. INFORMATION ITEM (Pgs. 21-22)

A. Program Enrollment Dashboard

J. Disbro

VIII. ANNOUNCEMENTS

A. Board of Directors Meeting – August 11, 2026, at 3 p.m. | ELC of Sarasota's Honore Office

B. Board Strategy & Execution Workshop – October 21, 2026, at 9 a.m. – 12 p.m. | Gulf Coast Community Foundation's Philanthropy Center

IX. ADJOURNMENT

FINANCE/GOVERNANCE COMMITTEE MEETING UNAPPROVED MINUTES

Tuesday, June 2, 2026, at 8:30 a.m.
Virtual Meeting

MEETING ATTENDANCE

Facilitator: James Disbro

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

Board Members Absent: Tiffany Barfield

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

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 8:35 a.m.

PUBLIC COMMENT

There was no Public Comment.

ACTION ITEMS

A. Approval of Minutes for May 5, 2026, Finance Committee Meeting

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

B. Approval of Proposed Bylaw Revision

Jenny Infanti made a motion to approve and recommend the proposed Bylaw revision to the full board for approval. Kevin Cooper made a second. The motion carried unanimously.

C. Approval of Proposed Fiscal Year 2026-2027 Budget

Kevin Smith, Chief Financial Officer (CFO) reviewed the proposed FY 2026-2027 budget and highlighted several key budget assumptions, including Paychex payroll system costs, Single Audit and tax preparation fees, approximately $1.3 million in Hurricane Ian related expenses, the Coalition's website developer's ongoing maintenance of the newly branded School Readiness (SR) and Voluntary Prekindergarten (VPK) website, and anticipated cost reductions for RingCentral and internet services.

In response to a question regarding occupancy expenses, Mr. Smith explained that the Coalition's annual base rent is $37,800 for the Honore office and $37,500 for the 17th Street office. The remaining occupancy expenses include facility maintenance, janitorial services, utilities, and other building related operating costs.

Additional discussion focused on the potential relocation to a new office space and ensuring uninterrupted services for families throughout any transition.

Kevin Cooper made a motion to approve and recommend the proposed fiscal year 2026-2027 budget to the full board for approval. Jenny Infanti made a second. The motion carried unanimously.

FINANCIAL REPORT (Budget to Actuals Year-to-Date as of April 30, 2026)

Kevin Smith, CFO, presented the financial report and provided the following updates:

- SR utilization was 77%.
- VPK utilization was 78%.
- School Readiness enrollment reached its highest level in several years.
- Hurricane Ian related expenses totaled approximately $700,000 to date, with an estimated $960,000 projected by the end of the fiscal year.

The committee held further discussion regarding the personnel line item.

CEO REPORT

A. Legisltative Update

Alison Fraga, Chief Executive Officer (CEO) reported that, as of the end of May, the Senate and House had agreed on a budget maintaining stable funding for SR/VPK. The buduget includes provisions on revert and reappropriate funds. The Coalition's Notice of Award is expected in the coming weeks.

B. Operations Update

Mrs. Fraga reported on the following:

- The Co-Payment Fee Waiver has been completed, providing assistance to 832 children.
- The Special Needs Rate currently serves 23 children across 7 providers, resulting in an estimated $40,000 in additional payments to child care providers over a four month period.
- Ms. Fraga presented a baseline comparison of ELCSC's Special Needs Rate performance relative to other Early Learning Coalitions.
- School Readiness enrollment reached 1,348 children, the highest enrollment level at Coalition in the past three years.
- Consumer outreach initiatives launched through movie theater advertising, billboards, and Google Ad Grants.
- The Coalition has five grant applications currently awaiting notice of award.
- The Coalition applied for $470,000 in local funding and was awarded $439,000.

DISCUSSION ITEMS

A. Proposed Finance Committee Meeting Schedule for Fiscal Year 2026-2027

The Committee discussed and proposed moving to a Teams meeting format instead of Zoom, maintaining the current 8:30 a.m. meeting time.

Kevin Cooper made a motion to approve the Finance Committee meeting schedule for fiscal year 2026-2027. Jenny Infanti made a second. The motion carried unanimously.

INFORMATION ITEMS

A. Program Enrollment Dashboard

The committee reviewed the program enrollment dashboard.

ANNOUNCEMENTS

Finance Committee Chair Disbro announced the upcoming Budget Workshop and Board of Directors meeting.

Chair Disbro announced that Board member headshots will be taken on June 9, 2026. Mrs. Fraga also shared that two CareerSource interns will be working at the Coalition during the summer to support the Coalition's operations.

ADJOURNMENT

There being no further business, Jenny Infanti moved to adjourn the meeting at 9:14 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 Disaster Preparedness Substitute Workforce & Staffing Infrastructure Suite (Tandem)**
FISCAL IMPACT:	Not to exceed $103,500
FUNDING SOURCE:	Disaster Hurricane Impact IAN Grant, American Relief Act Disaster Grant, Florida Department of Education, Division of Early Learning
RECOMMENDED ACTION:	The Finance Committee recommends approval by the full Board to enter into an agreement with Tandem for up to 36 months, not to exceed $103,500.

Overview: In July 2025, the ELC Sarasota was awarded Disaster Hurricane Impact IAN Grant funding through the Department of Education, Division of Early Learning. The funding supports the recovery of Florida's child care system after Hurricane Ian's devasting impact on Southwest Florida. ELC Sarasota was awarded $2,605,108.27 distributed over two years, with the first year (2025-2026) allocation of $1,337,325.00. We anticipate the remaining allocation for year two (2026-2027) in the amount of $1,672,684, which includes the year 1 carry-over of $404,901. To support our child care providers throughout the year, but especially during a crisis, we have partnered with Tandem, a child care workforce platform that helps centers stay open, fully staffed, and focused on delivering high quality care.

Tandem builds and maintains pools of vetted, state-compliant substitutes who can be booked on-demand for both planned and last-minute staffing needs. Through their platform, centers reduce classroom closures, avoid ratio violations, and alleviate the administrative burden that contributes to director burnout.

Tandem currently partners with the ELC of Manatee County and ELC of Flagler/Volusia for their substitute child care staffing needs.

Purpose: The Tandem platform is designed to help child care providers meet staffing and compliance requirements (DEL, DCF, and the Florida Background Screening Clearinghouse). The platform's function is to maintain a newtwork of vetted, state-compliant substitute teachers who can be requested on demand by child care centers experiencing workforce shortages. The platform supports both routine staffing needs and emergency efforts by helping child care centers maintain operations and reopen quickly following disasters.

Procurement: This is a Single Source purchase which is a non-competitive method of procurement. Single Source procurement may be used when only one (1) vendor exists who can perform the service(s) the ELC Sarasota seeks. The Single Source was approved by the Division of Early Learning. The Single Source (Tandem) purchase was public noticed on the ELC Sarasota website for fifteen (15) business days and then public noticed our Intent to Enter into a Single Source contract with Tandem for three (3) business days. There were no protests.

Attachment(s): Tandem's Proposal

tandem

March 2026

Partnership Proposal

Prepared for
ELC of Sarasota

Early Learning
Coalition of Sarasota County
Ready for Learning, Ready for Life!

Who We Are

We founded Tandem to keep child care programs staffed so they can deliver high-quality care and education.

Tandem is a childcare workforce platform that helps centers stay open, fully staffed, and focused on delivering high-quality care. We build and maintain pools of vetted, state-compliant substitutes who can be booked on-demand for both planned and last-minute staffing needs. Through our platform, centers reduce classroom closures, avoid ratio violations, and alleviate the administrative burden that contributes to director burnout.

Tandem currently partners with thousands of centers across Florida, Ohio, Illinois, and North Carolina filling tens of thousands of shifts per year and helping communities build a more dependable child care workforce.

tandem

Partnership Overview

Together, Tandem and ELC Sarasota will **strengthen the child care ecosystem** by improving staffing stability, supporting educator development, and ensuring children receive consistent, high-quality care **every day**.

Tandem's Substitute Workforce & Staffing Infrastructure Suite

Substitute Pool Operations

Tandem will recruit, vet, and onboard a high-quality pool of substitutes so contracted providers can reliably fill staffing gaps.

Provider Training

Directors and leaders will participate in a quarterly training series focused on staffing stability.

Professional Development

Through Tandem's partnership with Show and Tell Me More, providers gain free access to three accredited professional development courses for their staff.

Partnership Management

Tandem will track and report on substitute activity and workforce trends to give the ELC and providers clear visibility into staffing needs, usage, and outcomes across the county, while also customizing the platform to align with and promote the ELC's initiatives and program offerings to increase provider awareness and participation.

Partnership Details

Substitute Pool Operations

Tandem will recruit, vet, and onboard a high-quality pool of substitutes so contracted providers can reliably fill staffing gaps.

Value Propositions

On-Demand Substitute Coverage

Directors can post and fill:

- Call-offs
- Partial-day gaps
- Vacations and planned absences
- Longer-term leaves

Administrative Relief

Tandem manages:

- Credential tracking and compliance
- Timesheets and worker payments
- Background check verification
- Worker onboarding and oversight

Permanent Hiring Pipeline

After 120 hours at a center, a substitute may be hired permanently without any placement or conversion fee, creating a low-risk, high-fit pathway to long-term staffing.

Partnership Details

Provider Training

Directors and leaders will participate in a quarterly training series focused on staffing stability.

Quarterly Session Overview

Session 1: From Staffing Stress to Stability
A practical session that helps programs identify their biggest staffing pain points and turn them into a clear, actionable plan for handling call-offs without disrupting classrooms or child outcomes.

Session 2: Building a Talent Magnet
This session walks administrators through how to attract stronger candidates, write clearer job descriptions, and create a simple recruiting engine that keeps applicants engaged from first click to first shift.

Session 3: Onboarding Tactics That Actually Work
Focused on momentum and connection, this session covers how to keep educators engaged through onboarding, deliver a strong first day, and monitor engagement through the first 90 days.

Session 4: Retaining Your Best Teachers
A retention-focused session that explores simple, meaningful ways to recognize commitment, build loyalty, and reduce preventable turnover among your strongest educators.

tandem

Partnership Details

Professional Development

Through Tandem's partnership with **Show and Tell Me More**, ELC-contracted providers receive access to three accredited professional development courses for their staff.

Details

- Accredited trainings by Show and Tell Me More are powered by Tandem and integrated into the broader substitute staffing and workforce support partnership
- Unlimited access to all three trainings for all teachers and administrators throughout the ELC ecosystem
  - Infant/Toddler Teachers
  - Toddler/Two-Year-Old Teachers
  - Preschool Teachers
- Each course includes a certificate awarding one continuing education hour as well as classroom-ready lesson plans

tandem

Partnership Details

Partnership Management

Tandem will track and report on substitute activity and workforce trends to give the ELC and providers clear visibility into staffing needs, usage, and outcomes across the county, while also customizing the platform to align with and promote the ELC's initiatives and program offerings to increase provider awareness and participation.

Value Propositions

Visibility into Countywide Staffing Needs

Provides clear insight into when, where, and how substitute staffing support is being utilized across approximately 120 licensed programs, helping identify patterns and emerging needs.

Data-Informed Workforce Support

Shares practical workforce trends and learnings from the field that can inform professional development, provider outreach, and broader workforce initiatives.

Accountability and Partnership Transparency

Offers ongoing visibility into partnership activity and outcomes, ensuring alignment between staffing support, provider needs, and countywide early learning goals.

Annual Partnership Investment (Fixed)

The investment outlined below reflects the fixed annual cost to establish, operate, and maintain the substitute pool and associated workforce initiatives. Staffing Access, including Tandem's administrative fee structure, is outlined separately and invoiced monthly based on actual usage.

$76,500

Term: 7/1/2026-6/30/2028

Contract Component	Scope of Work Covered
Substitute Pool Operations	Tandem will recruit, vet, and onboard a high-quality pool of substitutes so contracted providers can reliably fill staffing gaps.
Provider Training	Directors and leaders will participate in a quarterly training series focused on staffing stability.
Professional Development	Through Tandem's partnership with Show and Tell Me More, providers gain free access to three accredited professional development courses for their staff.
Partnership Management	Tandem will track and report on substitute activity and workforce trends to give the ELC and providers clear visibility into staffing needs, usage, and outcomes across the county, while also customizing the platform to align with and promote the ELC's initiatives and program offerings to increase provider awareness and participation.

Term & Renewal Options

Years 2 and 3 of this partnership reflect a reduced investment, with a 30% discount applied in Year 2 and a 40% discount applied in Year 3 from the original Year 1 pricing. In both renewal years, the ELC may choose to continue covering Tandem's administrative fee for providers in full, shift the fee entirely to providers, or implement a shared-cost structure.

Year	Discount	Annual Partnership Investment
1	NA	$45,000
2	30% Reduction from Year 1	$31,500
3	40% Reduction from Year 1	$27,000

Sole Source Notification

Product Name: Tandem Substitute Workforce & Staffing Infrastructure Suite
Exclusive Provider: Tandem

Tandem provides an integrated staffing and workforce-readiness system designed specifically for early childhood education programs. The Tandem platform builds, vets, and maintains a pool of state-compliant substitute teachers who can be requested on demand by child care centers. This comprehensive suite is designed for use by licensed providers and across early learning coalitions and multi-site early care networks that require consistent staffing support to maintain operations and meet state licensing requirements.

Tandem's Substitute Workforce & Staffing Infrastructure Suite includes:

Substitute Workforce Development & Maintenance

• Recruitment, screening, and onboarding driven by a workflow built specifically for early learning substitutes, incorporating state rules, local provider needs, and role-specific eligibility
• Verification and continuous monitoring of all Florida child care staff requirements, including background checks, trainings, and employment verification
• Real-time document tracking supported by automated reminders and status updates to ensure workers remain fully eligible to accept shifts

Compliance Automation & Provider Support

• A compliance engine designed around Florida's child care staffing requirements, consolidating all worker documentation into a single, continuously updated system
• Automated alerts for expiring documents and training deadlines, ensuring substitutes stay compliant and eligible to work
• System logic regularly updated to align with changes to Florida licensing requirements

On-Demand Staffing Platform

• Web-based platform that allow providers to request same-day, next-day, or planned coverage through a streamlined, easily-repeatable booking experience
• A customized matching algorithm that pulls together worker credentials, past performance, classroom preferences, location, availability patterns, and center-specific needs to approve the best possible substitute
• Preference-based continuity features that increase the likelihood of rebooking workers who have been successful in a center
• Integrated shift tracking and time verification that feeds directly into a transparent billing process

Sole Source Notification Cont.

Professional Development & Workforce Quality

• Custom-developed required training modules covering early childhood basics, professionalism, safety, and classroom expectations
• Built-in quizzes at the end of each module that require workers to score 100 percent before being approved to take shifts
• A quality assurance system that includes a user-facing points structure; workers who demonstrate unreliability or repeated policy violations are automatically removed from the active substitute pool

Community Impact & Provider Engagement

• Workforce development strategies built from real-time data on substitute supply, classroom needs, credential timelines, and local market conditions
• Ongoing engagement for participating providers, including training sessions, onboarding assistance, and dedicated support

The components of the Tandem Substitute Workforce & Staffing Infrastructure Suite are designed to operate synchronously. The substitute pool, compliance automation, scheduling platform, and workforce-readiness content function as a single integrated system. Due to the dependence of each component on the others, no part of the suite can be replaced with disparate or standalone products without compromising operational, compliance, or staffing outcomes.

Tandem is the sole developer and exclusive provider of this integrated staffing and compliance suite. No other entity is authorized to build, distribute, implement, or support the Tandem system or its corresponding workforce infrastructure. There are no alternative vendors offering an equivalent combination of:
• a vetted, maintained substitute pool,
• full early-childhood compliance automation,
• on-demand staffing technology, and
• integrated workforce-readiness content designed specifically for early learning providers.

We certify that the information contained in this Sole Source Notification is accurate and true.

Tandem
Olivia Weinstock
Co-Founder & CEO

tandem

Contact Information

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ACTION ITEM III.C.

ITEM:	**Approval Of Assessment Services With Wels Direct Entry (Children's Forum CLASS Observations)**
FISCAL IMPACT:	Not to exceed $70,000
FUNDING SOURCE:	School Readiness & VPK Program Assessments, Florida Department of Education, Division of Early Learning
RECOMMENDED ACTION:	The Finance Committee recommends approval by the full Board to enter into an agreement with Wels Direct Entry for CLASS Observation assessment services, not to exceed $70,000.

Overview: Annual CLASS (Classroom Assessment Scoring System) observations are statutorily mandated by the Department of Education for all contracted School Readiness (SR) and Voluntary Prekindergarten (VPK) providers to ensure taxpayer-funded programs deliver high-quality, measurable educational outcomes. Rather than auditing physical classroom materials, the evidence, based CLASS tool evaluates the effectiveness of teacher-child interactions. Specifically emotional support, classroom organization, and instructional support which are statistically proven to drive kindergarten readiness.

For the Sarasota County coalition, administering these continuous assessments is critical for both state compliance and fiduciary accountability, as non-exempt SR providers must maintain a minimum composite score of 4.00 to remain eligible for contracts, while those scoring 5.00 or higher earn a 7% to 10% performance-based increase in their reimbursement rates.

Purpose: To seek approval to utilize the Children's Forum to perform our mandated CLASS observations assessment services. Partnering with the Children's Forum ensures that all contracted School Readiness and VPK providers receive continuous, standardized, and independent assessments to meet state compliance requirements and drive high-quality educational outcomes.

Attachment(s): N/A

Budget to Actual
June 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	10,942,979	11,166,526	(223,548)	-2.0%	11,894,401	11,166,526	727,875	6.5%
School Readiness Match - DEL	280,760	280,760	-	0.0%	280,760	280,760	-	0.0%
School Readiness - Local Funders:								
Sarasota County	278,303	350,000	(71,697)	-20.5%	278,303	350,000	(71,697)	-20.5%
School Readiness - Local Funders	278,303	350,000	(71,697)	-20.5%	278,303	350,000	(71,697)	-20.5%
Total School Readiness Revenue	**11,502,041**	**11,797,286**	**(295,245)**	**-2.5%**	**12,453,463**	**11,797,286**	**656,177**	**5.6%**
Other Local Funders:								
Apprenticeship Program	11,258	-	11,258	100.0%	11,258	-	11,258	100.0%
Bridges to Success Program	24,349	-	24,349	100.0%	24,349	-	24,349	100.0%
United Way *(Mental Health)*	80	-	80	100.0%	80	-	80	100.0%
United Way *(Strengthening Quality)*	6,950	-	6,950	100.0%	6,950	-	6,950	100.0%
Misc. Donations	9,995	-	9,995	100.0%	9,995	-	9,995	100.0%
Other Local Funders	52,633	-	52,633	100.0%	52,633	-	17,026	100.0%
Total School Readiness Revenue and Local Revenue	**11,554,674**	**11,797,286**	**(242,612)**	**-2.1%**	**12,506,096**	**11,797,286**	**708,810**	**6.0%**
Program Expenses								
School Readiness								
Direct Services	9,312,775	9,020,367	(292,408)	-3.2%	9,864,561	9,020,367	(844,194)	-9.4%
School Readiness Match - DEL	280,760	280,760	-	0.0%	280,760	280,760	0	0.0%
School Readiness - Local Funders	278,303	350,000	71,697	20.5%	278,303	350,000	71,697	20.5%
General Contributions and Gifts	52,633	-	(52,633)	100.0%	52,633	-	(52,633)	100.0%
Total Direct Services	9,924,470	9,651,127	(273,343)	-2.8%	10,476,256	9,651,127	(825,129)	-8.5%
ELCSC Operating	2,029,840	2,146,159	116,319	5.4%	2,029,840	2,146,159	116,319	5.4%
Total School Readiness & Other Expenses	**11,954,310**	**11,797,286**	**(157,024)**	**-1.3%**	**12,506,096**	**11,797,286**	**(708,810)**	**-6.0%**
SR Change in Net Assets	**(399,636)**	**-**	**(399,636)**	**-100.0%**	**-**	**-**	**-**	**0.0%**
GOALS								
< 5.00 % School Readiness - Admin	**3.7%**	**4.2%**	**-0.5%**	**-12.0%**	**3.7%**	**4.2%**	**-0.5%**	**-12.0%**
> 4.00 % School Readiness - Quality	**8.2%**	**9.7%**	**-1.5%**	**-15.3%**	**8.2%**	**9.7%**	**-1.5%**	**-15.3%**
< 22.00% School Readiness - Non-Direct	**16.6%**	**20.0%**	**-3.4%**	**-16.9%**	**16.6%**	**20.0%**	**-3.4%**	**-16.9%**
> 78.00 % School Readiness - Direct	**83.4%**	**80.0%**	**3.4%**	**4.2%**	**83.4%**	**80.0%**	**3.4%**	**4.2%**
VPK Revenue								
Voluntary Pre-Kindergarten	4,996,045	5,407,726	(411,681)	-7.6%	5,182,056	5,207,726	(25,670)	-0.5%
Total VPK Revenue	**4,996,045**	**5,407,726**	**(411,681)**	**-7.6%**	**5,182,056**	**5,207,726**	**(25,670)**	**-0.5%**
Voluntary Pre-Kindergarten								
Direct Services	4,765,264	4,904,428	139,164	2.8%	4,873,480	4,904,428	30,948	0.6%
ELCSC Operating	230,781	303,298	72,517	23.9%	308,576	303,298	(5,278)	-1.7%
Total Voluntary Pre-Kindergarten Expenses	**4,996,045**	**5,407,726**	**411,681**	**7.6%**	**5,182,056**	**5,207,726**	**25,670**	**0%**
VPK Change in Net Assets	**-**	**-**	**-**	**0.0%**	**-**	**-**	**-**	**0.0%**
GOALS								
< 5.00 % VPK - Admin	**3.9%**	**4.0%**	**-0.1%**	**-2.2%**	**3.9%**	**4.0%**	**-0.1%**	**-2.2%**
Ian Disaster Relief								
Hurricane Ian Funding	932,424	-	932,424	100.0%	1,337,325	-	1,337,325	100.0%
Total Ian Disaster Relief	**932,424**	**-**	**932,424**	**100.0%**	**1,337,325**	**-**	**1,337,325**	**100.0%**
Ian Disaster Relief								
Direct Services	-	-	-	0.0%	-	-	-	0.0%
ELCSC Operating	932,424	-	(932,424)	100.0%	1,337,325	-	(1,337,325)	100.0%
Total Ian Disaster Relief Expenses	**932,424**	**-**	**(932,424)**	**100.0%**	**1,337,325**	**-**	**(1,337,325)**	**100.0%**
Ian Disaster Relief Change in Net Assets	**-**	**-**	**-**	**0.0%**	**-**	**-**	**-**	**0.0%**

Budget to Actual
June 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	**17,483,142**	**17,205,012**	**278,130**	**1.6%**	**19,025,477**	**17,005,012**	**2,020,465**	**11.9%**
Total Expenses	**17,882,778**	**17,205,012**	**(677,766)**	**-3.9%**	**19,025,477**	**17,005,012**	**(2,020,465)**	**-11.9%**
Change in Net Assets	**(399,636)**	**-**	**(399,636)**	**-100.0%**	**-**	**-**	**-**	**0.0%**
ELCSC Expenditure Categories								
Personnel	1,541,168	1,684,068	142,900	8.5%	1,585,417	1,684,068	98,651	5.9%
Staff Development	4,581	17,500	12,919	73.8%	4,581	17,500	12,919	73.8%
Professional Services	264,319	343,688	79,369	23.1%	541,924	343,688	(198,236)	-57.7%
Occupancy	86,415	84,900	(1,515)	-1.8%	86,415	84,900	(1,515)	-1.8%
Postage, Freight and Delivery	405	2,250	1,845	82.0%	405	2,250	1,845	82.0%
Rentals	10,236	9,200	(1,036)	-11.3%	10,236	9,200	(1,036)	-11.3%
Supplies	16,293	6,720	(9,573)	-142.5%	16,293	6,720	(9,573)	-142.5%
Communications	18,110	12,500	(5,610)	-44.9%	18,110	12,500	(5,610)	-44.9%
Insurance	27,179	29,950	2,771	9.3%	27,126	29,950	2,824	9.4%
Tangible Personal Property	24,470	-	(24,470)	100.0%	24,470	-	(24,470)	100.0%
Quality	1,133,497	25,000	(1,108,497)	-4434.0%	1,215,297	25,000	(1,190,297)	-4761.2%
Travel	10,339	10,300	(39)	-0.4%	10,339	10,300	(39)	-0.4%
Other Operating	56,034	223,381	167,347	74.9%	57,334	223,381	166,047	74.3%
Other Operating Expenses	1,651,877	765,389	(886,488)	-115.8%	2,012,528	765,389	(1,247,139)	-162.9%
Total ELCSC Operating Expenses	**3,193,044**	**2,449,457**	**(743,587)**	**-30.4%**	**3,597,945**	**2,449,457**	**(1,148,488)**	**-46.9%**

Early Learning Coalition
Sarasota County

DATA AS OF JUNE 30, 2026

PROGRAM ENROLLMENT DASHBOARD

School Readiness

1,386
Children Enrolled

By Billing Group

BG1 (At-Risk Referral)	117
BG8 ECON (Application)	1,074
BG8 SRMT (County Match)	179
BG3	2
CF (Special Needs)	1
SR Plus	13

Special Needs Rate

Children
27
Providers
8

Fiscal Year-to-Year Comparison

Month	2024-2025	2025-2026	
April	1,234	1,306	▲ 72
May	1,255	1,334	▲ 79
June	1,259	1,386	▲ 127

VPK

Please see the next page for definitions of key terms

83
Children Enrolled

By Provider Type

Private Child Care Providers	83
School District	0
VPK SIS (Specialized Instructional Services)	0

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	
April	1,591	1,533	▼ 58
May	1,553	1,484	▼ 69
June	89	83	▼ 6

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).

CF - SN (Special Needs) - Child has current special needs documentation (Individualized Education Program)**.** Income only used to calculate parent copayment if available.

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.