



Early Learning Coalition of Broward County, Inc.

FINANCE Committee Meeting Agenda

May 24, 2022 – 1:30 pm

Virtual Meeting

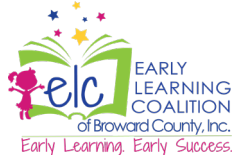
Meeting ID: 817 7286 4736 Passcode: 907440

Zoom Meeting Access: <https://us06web.zoom.us/j/81772864736?pwd=RjlhWVBKT2dwVHJ3RUcvcDEvWFdpQT09>

Members are reminded of conflict-of-interest provisions. In declaring a conflict, please refrain from voting or discussion and declare the following information: 1) Your name and position on the Board, 2) The nature of the conflict, and 3) Who will gain or lose as a result of the conflict. Please also fill out form 8B prior to the meeting.

		PAGE	
I.	Call to Order		Cindy Arenberg-Seltzer, Finance Chair
II.	Roll Call		Melody Martinez, Board Liaison
III.	Finance Committee Consent Agenda a. Approve April 26, 2022, Finance Committee meeting minutes	2	Cindy Arenberg-Seltzer, Finance Chair
IV.	Finance Committee Regular Business a. FIN227RB1 – Approve April Interim Financials b. FIN227RB2 – Approve Preliminary Budget FY23 c. FIN227RB3 – Approve a One-time 3% Cost of Living Increase d. FIN227RB4 – Approve Purchases Over \$35,000 e. FIN227RB5 – Approve Related Party Transactions	6 17 25 30 32	Cindy Arenberg-Seltzer, Finance Chair Christine Klima, CAO
VII.	FYI • FYI-1 Cash Disbursements April 2022 • FYI-2 Match Fund Raising Chart • FYI-3 Exec/Finance Attendance Chart	34 35 36	
VIII.	Unfinished Business New Business Matters from the Board Matters from the CEO Matters from our Partners Public Comment Next Finance Committee: TBD Adjourn		

Please Note: The agenda is subject to revisions and additions per the discretion of the Chair of the Coalition. Notification will be sent of any such revisions or additions. **Members of the Public:** Please sign up at the entry desk for public comments to be made on particular agenda items no later than five minutes after the Coalition meeting has been called to order.



Early Learning Coalition of Broward County, Inc.
Finance Committee Meeting Minutes
April 26, 2022, at 1:30 pm
 Virtual Meeting

Members in Attendance	Cindy Arenberg-Seltzer; Renee Podolsky; Zachary Talbot; Khalil Zeinieh; Dawn Liberta
Members Absent	Laurie Sallarulo; Twan Russell
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Hubert Cesar, CIO; Howard Bakalar, CPO; Judith Merritt, COO, Stephanie Landreville, Controller; Lizbeth Juan, Executive; Melody Martinez, Board Liaison; Samantha Dempsey, Accountant; Elsy Silvestre, Contract Administrator; Jackie Hudson, Accountant
Others in Attendance	Jacob Horowitz, General Counsel

Item	Action/Discussion
Welcome & Call to Order	<p>Chair Cindy Arenberg Seltzer, called the Finance Committee to order at 1:35 pm. Roll was called, and a quorum was established.</p> <p>Hubert updated the committee members that the EFS system is down Statewide. This affects the parent portal, provider porta, reporting system, SharePoint etc. DEL is working on the issues but has not stated what is wrong. Chancellor Matt Mears expressed that it might be down until Friday. The good news is we have a referral system where we can still receive mandated referrals.</p>
<p>CONSENT AGENDA</p> <p>a. Approve March 29, 2022, Finance Committee meeting minutes</p>	<p>There was a Motion to move the Consent Agenda by Renee Podolsky and Seconded by Khalil Zeinieh. Unanimously approved. Motion Passes.</p>
<p>REGULAR BUSINESS:</p> <p>a. FIN226RB1 Approve Related Party Transaction for Junior Achievement Books, Bucks & Backpacks Event Sponsorship</p>	<p><u>Approve Related Party Transaction for Junior Achievement</u></p> <p>All Coalitions are required to secure Board prior approval by a 2/3 vote for all related party contracts and purchases. Since Chair Laurie Sallarulo is the CEO of Junior Achievement, this needs to come to the finance committee and then to the full board for approval. Laurie Sallarulo was absent from the meeting but completed the conflict of interest form prior to this meeting.</p> <p>There was a Motion to Approve FY22 Related Party Purchase for Junior Achievement Event Sponsorship by Renee Podolsky and Seconded by Khalil Zeinieh. Unanimously approved. Motion Passes.</p>
NEW BUSINESS	There was no discussion.
MATTERS FROM CHAIR	
MATTERS FROM COMMITTEES	There was no discussion.
PUBLIC COMMENT	There was no comment.

NEXT MEETING DATE	May 24, 2022, at 1:30 PM
ADJOURN	Meeting adjourned at 1:44 PM.

These minutes contain the action items of the Board meeting of the Early Learning Coalition of Broward. They do not include all of the Committee's discussions or comments on each matter or issue raised during the meeting. A tape recording of the meeting is held in the Coalition office. Corrections from the Committee will be taken prior to approval at the next meeting.

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
MAILING ADDRESS	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:
CITY COUNTY	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY NAME OF POLITICAL SUBDIVISION:
DATE ON WHICH VOTE OCCURRED	MY POSITION IS: <input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTEE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies equally to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing the reverse side and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which inures to his or her special private gain or loss. Each elected or appointed local officer also is prohibited from knowingly voting on a measure which inures to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent organization or subsidiary of a corporate principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a “relative” includes only the officer’s father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A “business associate” means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you otherwise may participate in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on other side)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Laurie Sallarulo, hereby disclose that on April 26, 2022:

(a) A measure came or will come before my agency which (check one)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, _____;
- inured to the special gain or loss of my relative, _____;
- inured to the special gain or loss of Junior Achievement, by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

4/26/22

Date Filed



Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.

ITEM#/MEETING	FIN227RB1 / FINANCE
MEETING DATE:	5/24/2022
SUBJECT:	April 2022 Interim Financial Statements
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve April 2022 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant
FINANCIAL IMPACT:	None
AS RECOMMENDED	N/A

The Interim Financial Statements for the ten-month period ending April 30, 2022 are attached for review. Financial Highlights are as follows:

Overall

Total expenditures were 60% overall, 23% below the 83% target during April due to the combined impact of the expenditure rates in the following key categories:

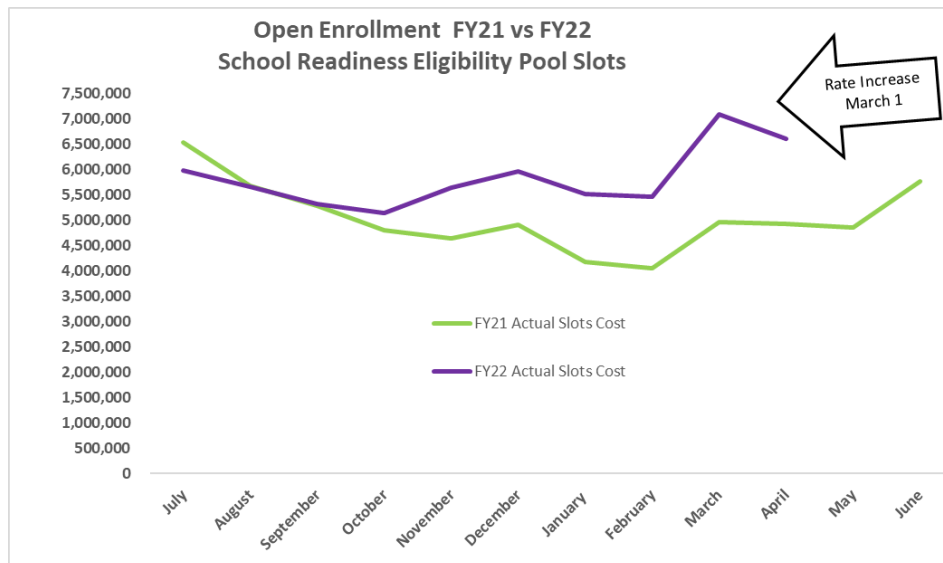
- 82% DEL School Readiness
- 67% Local School Readiness
- 72% VPK
- 76% CRRSA Federal Stimulus
- 17% ARPA Federal Stimulus
- 54% Other Funds

School Readiness

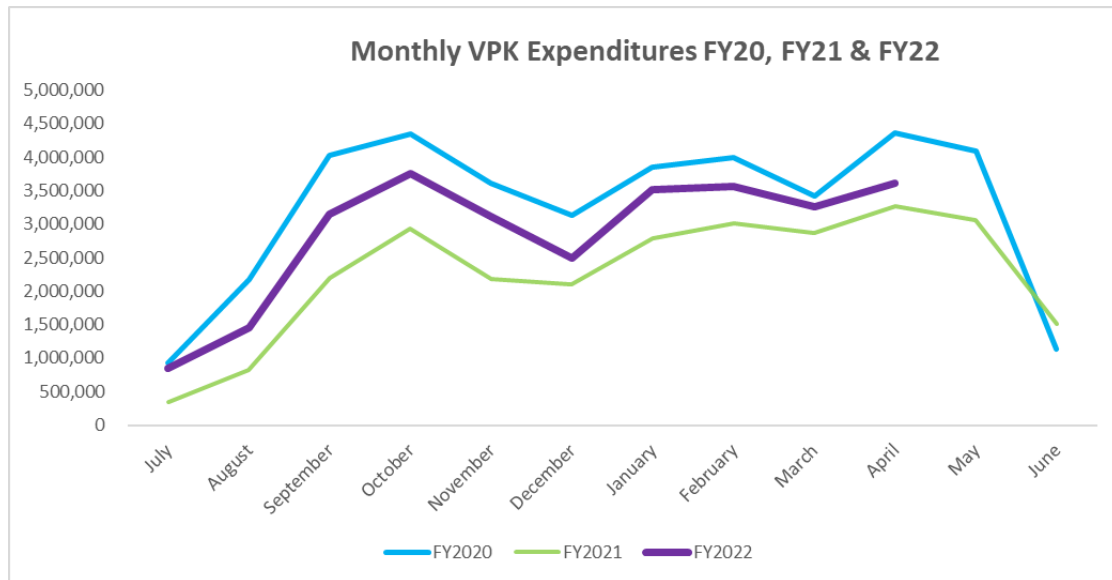
School Readiness slot expenditures, at 82%, are on target to fully utilize the allocation by year end. The pace of expenditures has increased markedly throughout the year, particularly since March, reflecting the combined impact of ELC reaching two key School Readiness Program goals for non-school aged children in March, 2022:

- No waiting time for all eligible families that apply (which means that enrollments are high and that all eligible waiting families formerly on the waiting list are now enrolled)
- Provider reimbursement rates are at the Federal target effective March 1, 2022. (the 75th percentile of the most recent market rate study)

Local School Readiness program expenditures are at a lower rate because staff prioritize consuming the DEL School Readiness funding first, before it expires on June 30, 2022. Local School Readiness Program funds from the Children’s Services Council and Broward County run on a fiscal year that ends September 30, rather than June 30, which allows unused FY22 funds to be carried forward to the first quarter of the next ELC fiscal year. Staff will fully utilize all local funds that are carried forward by prioritizing the expiring local funds between July 1 and September 30.



VPK Program expenditures remain approximately 11% below the 83% target that would be expected at this stage during a normal year due to the lingering impact of the pandemic which led to lower than normal actual enrollments at the start of the school year. The pace of applications for next school year indicates that enrollments for FY 2023 are likely to return to normal. VPK is funded by DEL to match actual usage each year and allocations are determined for each county by the State based on demographic analysis at an annual Statewide estimating conference.



Federal Stimulus Expenditures

Since November 2021 ELC issued nearly \$21 million in CRRSA Federal Stimulus Grants to Providers from a \$25 million allocation received at the end of October. Staff will continue to process applications for this allocation until June 30, 2022.

As of April 30, 2022 staff also issued approximately \$10.6 million in ARPA Federal Provider Stabilization Grants to Providers from a \$60 million allocation received at the end of March 2022. DEL directed the Coalitions to pay out ARPA grants in three installments at 90 day intervals. First installments are being processed on a rolling basis as applications are received. By June 30, 2022 staff estimate that we will have issued \$11.5 million in first installments and \$8.2 million in second installments for an approximate total of \$20 million. Individual grant amounts range from \$12,000 to more than \$360,000, depending on a variety of factors including program size, school readiness participation, participation in workforce incentive activities, and CLASS scores, among other things. The program is open for applications from all providers in Broward County that meet DEL’s eligibility criteria, whether or not they have a contract with ELC.

Federal Stimulus Funds are restricted by DEL to specific expenditures and approved activities. Any funds remaining at year end will revert to the State. However, DEL has indicated that reverted funds will be re-allocated to the Coalitions in the upcoming fiscal year to continue program activities until the funds are fully expended State wide. See the chart below for a summary of all Pandemic Relief Pass through Initiatives for providers and families since March 2020.

Pandemic Relief Special Pass Through Initiatives	FY20	FY21	FY22	Total to Date
			(in process)	
Stipends & Grants (CARES, CRRSA, ARPA) Statewide Initiatives	\$ 462,645	\$ 12,981,868	\$ 41,277,806	\$ 54,722,319
First Responders Slots & Other Support (CARES) Statewide Initiative	2,562,400	12,794,220		15,356,620
Stipends & Grants (CCDF) Local Broward Initiatives	1,784,103	6,177,835		7,961,938
Books for Kids (Bookworms & others) Local Broward Initiatives	3,917	280,982	650,000	934,899
Total	\$ 4,813,065	\$ 32,234,905	\$41,927,806	\$ 78,975,776

Summary:

Staff recommend that the Committee approve April 2022 Interim Financial Statements, pending approval of an annual audit performed by a qualified independent certified public accountant

Supporting Documents:

- April 2022 Interim Financial Statements
- April 2022 School Readiness Utilization Projection



Early Learning Coalition of Broward County, Inc.

INTERIM FINANCIAL STATEMENTS FISCAL YEAR 2021-2022 For The Ten Months Ended April 30, 2022

Submitted to the Finance Committee

May 24, 2022

Early Learning Coalition of Broward County, Inc.
FY 2021-2022 Statement of Financial Position
As of April 30, 2022

	April 30, 2022	April 30, 2021
Assets:		
Cash	\$ 32,368,037	\$ 1,773,763
Grants Receivable	12,249,125	24,682,572
Accounts Receivable	720,922	1,164,476
Due From Providers	387,187	2,854,888
Prepaid Expense	216,266	204,169
Fixed Assets	13,262	17,178
Total Assets	\$ 45,954,799	\$ 30,697,046
Liabilities:		
Accounts Payable	\$ 330,014	\$ 799,150
Salary & Benefits Payable	366,673	(13,730)
Compensated Absences	394,749	303,467
Rent Abatement	206,298	166,350
Due to Providers	9,729,556	7,805,865
Due to Other Agencies	1,332,642	3,015,708
Deferred Revenue	33,268,011	18,357,733
Total Liabilities	\$ 45,627,942	\$ 30,434,543
Net Assets		
Unrestricted	326,857	262,503
Total Net Assets	326,857	262,503
Total Liabilities and Net Assets	\$ 45,954,799	\$ 30,697,046

Early Learning Coalition of Broward County, Inc.
FY 2021-2022 Statement of Activities
For The Month Ending April 30, 2022

	Apr 2022 Actual	FY 2022 YTD Actual	FY 2021 YTD Actual
Revenue			
DEL School Readiness	\$ 7,068,873	\$ 59,926,415	\$ 47,950,974
DEL School Readiness Match Pool	444,120	4,491,876	4,565,061
DEL Preschool Development Grant	39,821	204,218	757,373
DEL Special Funding (Tablets for Providers)	-	-	
DEL-CARES/CRRSA Pandemic Relief	74,925	21,773,259	18,564,814
DEL-ARPA Pandemic Relief	2,438,624	10,599,595	-
DEL - Voluntary Pre-K	3,604,818	28,775,561	22,533,976
CSC - Income Eligible	217,022	2,712,751	3,028,068
CSC - Vulnerable Populations	220,700	1,877,325	1,595,708
Broward County- Match	139,853	1,616,534	1,462,069
Broward County - Special Needs	5,477	134,460	256,001
Univ of Florida Lastinger Ctr	-	31,690	43,150
Local Match: United Way & Cities	20,839	377,204	343,321
BECE & Misc	6,190	12,297	290,193
Total Revenue	\$ 14,281,262	\$ 132,533,186	\$ 101,390,708
Expenses			
Child Care Slots and Incentives:			
DEL School Readiness	\$ 5,834,118	\$ 49,620,004	\$ 40,964,868
DEL School Readiness Match Pool	444,120	4,491,876	4,565,061
DEL-CARES/CRRSA Pandemic Relief	-	13,230	11,438,047
DEL - Voluntary Pre-K	3,449,708	27,535,575	21,560,590
CSC - Income Eligible	188,895	2,434,301	2,742,333
CSC - Vulnerable Populations	194,251	1,702,683	1,295,300
Broward County- Income Eligible	124,314	1,436,919	1,299,616
Broward County - Special Needs	4,868	119,520	227,557
Local Match: United Way & Cities	20,419	376,788	351,338
BECE & Misc	-	250	206,000
Stipends and Grants to Providers	2,461,974	32,575,924	5,846,944
Total Child Care Slots and Incentives	\$ 12,722,668	\$ 120,307,069	\$ 90,497,654
Sub Recipient Expense			
School Board of Broward County	\$ -	\$ -	\$ 1,192,800
Nova Southeastern University			-
Children's Forum	-	65,695	68,514
211 Broward	33,005	359,497	373,355
Total Sub Recipient Expense	\$ 33,005	\$ 425,192	\$ 1,634,669
ELC Expense			
Salaries & Benefits	\$ 1,349,907	\$ 9,917,407	\$ 8,062,298
Attorneys	1,890	37,212	44,726
Auditors	-	36,500	31,000
Temporary Staff	6,150	32,287	-
Consultants	26,606	418,010	94,988
Staff & Board Travel	3,366	56,198	4,339
Insurance	3,740	37,628	27,614
Office Rent & Maintenance	56,324	461,046	430,105
Office Machines & Storage	1,309	6,504	8,984
Software Licenses	18,757	190,018	169,333
Internet, Email, Website, Phones	10,536	188,028	95,535
Cell Phones	-	39,367	46,665
Sponsorships & Memberships	-	60,242	12,426
Books for Kids	-	14,760	1,946
Other Operating Costs	46,325	227,654	119,270
Computer Equipment & Software	691	68,298	53,171
Furniture & Fixtures	-	675	11,542
Total ELC Expense	\$ 1,525,601	\$ 11,791,832	\$ 9,213,943
Total Expenses	\$ 14,281,275	\$ 132,524,093	\$ 101,346,266
Change in net assets	\$ (13)	\$ 9,093	\$ 44,442
Net assets, beginning of year		317,763	321,556
Net assets, end of the period		\$ 326,856	\$ 365,998

Early Learning Coalition of Broward County, Inc.
FY 2021-2022 Annual Budget to Actual by Month
For The Period Ending April 30, 2022
Detail

	FY 2022 Budget Amendment 4	YTD Actual	Balance	% of Budget	Notes
Revenue:					
DEL School Readiness	\$ 74,791,942	\$ 59,926,415	\$ 14,865,527	80%	Rate Increase eff Mar 1 will fully utilize
DEL School Readiness Match Funds	5,380,330	4,491,876	888,454	83%	
DEL Preschool Development Grant	583,513	204,218	379,295	35%	No cost extension expected to Dec 2022
DEL Special Funding (Tablets for Providers)	356,870	-	356,870	0%	Tablets expected June 2022
DEL-CARES/CRRSA Pandemic Relief	28,032,779	21,773,259	6,259,520	78%	Extension to FY23 expected
DEL-ARPA Pandemic Relief	62,858,213	10,599,595	52,258,618	17%	Extension to FY23 expected
DEL - Voluntary Pre-K	40,113,923	28,775,561	11,338,362	72%	Lower than Normal due to Pandemic
CSC - Income Eligible	4,594,530	2,712,751	1,881,779	59%	Balance will be deferred to FY23 1st Qtr
CSC - Vulnerable Populations	2,968,621	1,877,325	1,091,296	63%	Balance will be deferred to FY23 1st Qtr
Broward County- SR Match	1,896,249	1,616,534	279,715	85%	
Broward County - Special Needs	559,084	134,460	424,624	24%	Balance will be shifted to BC Match
Univ of Florida Lastinger Ctr	35,000	31,690	3,310	91%	Intermittent Expenditures
SR Local Match: United Way & Cities	500,000	377,204	122,796	75%	Target to be revised in FY23
BECE & Miscellaneous	50,000	12,297	37,703	25%	Lower fees charged for Virtual BECE
Total Revenue	\$ 222,721,054	\$ 132,533,186	\$ 90,187,868	60%	
Expense					
Child Care Slots and Incentives					
DEL School Readiness	\$ 60,770,917	\$ 49,620,254	\$ 11,150,664	82%	SR + Match 84% of Total Expenditures (78% Required)
DEL School Readiness Match	5,380,330	4,491,876	888,454	83%	
DEL-CARES/CRRSA Pandemic Relief	128,086	13,230	114,856	10%	Restricted to VPK Closure Costs
DEL - Voluntary Pre-K	38,571,079	27,535,575	11,035,505	71%	Lower than normal due to Pandemic
CSC - Income Eligible	4,135,077	2,434,301	1,700,776	59%	Balance will be deferred to FY23 1st Qtr
CSC - Vulnerable Populations	2,671,759	1,702,683	969,076	64%	Balance will be deferred to FY23 1st Qtr
Broward County- SR Match	1,685,555	1,436,919	248,636	85%	
Broward County - Special Needs	496,963	119,520	377,443	24%	Balance will be shifted to BC Match
Municipalities-SR Local Match	500,000	376,788	123,212	75%	Targets to be revised FY23
Grants and Stipends	87,595,574	32,575,924	55,019,650	37%	ARPA/CRRSA grants, ext to FY23 Expected
Placeholder: Restricted Allocations	3,350,118	-	3,350,118	0%	ARPA prgm support, ext to FY23 Expected
Total Child Care Slots and Incentives	\$ 205,285,459	\$ 120,307,069	\$ 84,978,389	59%	
Sub Recipient Expense					
Children's Forum	139,212	65,695	73,517	47%	Invoices Pending/ Staff Turnover
Nova Southeastern University	175,000	-	175,000	0%	Invoices Pending
211 Broward	462,000	359,497	102,503	78%	
Total Sub Recipient Expense	\$ 776,212	\$ 425,192	\$ 351,020	55%	
ELC Expense					
Salaries & Benefits	\$ 13,002,564	\$ 9,917,407	\$ 3,085,157	76%	
Attorneys	99,000	37,212	61,788	38%	Intermittent Expenditures
Auditors	42,500	36,500	6,000	86%	Intermittent Expenditures
Temporary Staff	50,000	32,287	17,713	65%	Intermittent Expenditures
Consultants	971,479	418,010	553,469	43%	Outreach campaign ramping up
Staff & Board Travel & Training	75,000	56,198	18,802	75%	Intermittent Expenditures
Insurance	42,418	37,628	4,790	89%	Workers' Comp Audit Premium Change
Office Rent & Maintenance	468,769	461,046	7,723	98%	Shared Bldg Costs Pro Rata Adjustment
Office Machines & Storage	10,085	6,504	3,581	64%	Storage cost declining
Software Licenses	230,154	190,018	40,136	83%	
Internet, Email, Website, Phones	119,954	188,028	(68,074)	157%	Phone, Email Server Vendor Transitions
Cell Phones	50,000	39,367	10,633	79%	
Sponsorships & Memberships	59,115	60,242	(1,127)	102%	Add'l Sponsorship Added 4th Qtr (JA)
Books for Kids	650,000	14,760	635,240	2%	Bookworms Expenditures in 4th Qtr
Other Operating Costs	281,308	227,654	53,654	81%	
Computer Equipment & Software	58,916	68,298	(9,382)	116%	AV equipment for Hybrid Meetings
Furniture & Fixtures	11,542	675	10,867	6%	Intermittent Expenditures
Unallocated (Budget Only)	436,580	-	436,580	0%	
Total ELC Expense	\$ 16,659,383	\$ 11,791,832	\$ 4,867,552	71%	
Total Non-Slot Expense	\$ 17,435,595	\$ 12,217,024	\$ 5,218,572	70%	
Total Expense	\$ 222,721,054	\$ 132,524,093	\$ 90,196,961	60%	

Early Learning Coalition of Broward County, Inc.
FY 2021-2022 Annual Budget to Actual YTD
For The Period Ending April 30, 2022
Summary

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Revenue:					
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Broward County- SR Match	1,896,249	1,616,534	279,715	85%	
Broward County - Special Needs	559,084	134,460	424,624	24%	Balance will be shifted to BC Match
Univ of Florida Lastinger Ctr	35,000	31,690	3,310	91%	Intermittent Expenditures
SR Local Match: United Way & Cities	500,000	377,204	122,796	75%	Target to be revised in FY23
BECE & Miscellaneous	50,000	12,297	37,703	25%	Lower fees charged for Virtual BECE
Total Revenue	\$ 222,721,054	\$ 132,533,186	\$ 90,187,868	60%	
Expense					
Child Care Slots and Incentives					
DEL School Readiness	\$ 60,770,917	\$ 49,620,254	\$ 11,150,664	82%	SR + Match 84% of Total Expenditures (78% Required)
DEL School Readiness Match	5,380,330	4,491,876	888,454	83%	
DEL-CARES/CRRSA Pandemic Relief	128,086	13,230	114,856	10%	Restricted to VPK Closure Costs
DEL - Voluntary Pre-K	38,571,079	27,535,575	11,035,505	71%	Lower than normal due to Pandemic
CSC - Income Eligible	4,135,077	2,434,301	1,700,776	59%	Balance will be deferred to FY23 1st Qtr
CSC - Vulnerable Populations	2,671,759	1,702,683	969,076	64%	Balance will be deferred to FY23 1st Qtr
Broward County- SR Match	1,685,555	1,436,919	248,636	85%	
Broward County - Special Needs	496,963	119,520	377,443	24%	Balance will be shifted to BC Match
Municipalities-SR Local Match	500,000	376,788	123,212	75%	Targets to be revised FY23
Grants and Stipends	87,595,574	32,575,924	55,019,650	37%	ARPA/CRRSA grants, ext to FY23 Expected
Placeholder: Restricted Allocations	3,350,118	-	3,350,118	0%	ARPA prgm support, ext to FY23 Expected
Total Child Care Slots and Incentives	\$ 205,285,459	\$ 120,307,069	\$ 84,978,389	59%	
Program Expense					
Children's Forum	107,712	55,388	52,324	51%	Invoices Pending/ Staff Turnover
Nova Southeastern University	175,000		175,000	0%	Invoices Pending
211 Broward	337,000	266,022	70,978	79%	
Eligibility, Payments & CCR&R	7,416,980	6,092,740	1,324,240	82%	
Quality & Education	4,693,120	2,433,388	2,259,732	52%	CRRSA & PDG funds, ext to FY23 Expected
Total Program Expense	\$ 12,729,812	\$ 8,847,538	\$ 3,882,274	70%	
Administrative Expense					
Children's Forum	31,500	10,307	21,193	33%	Invoices Pending/ Staff Turnover
211 Broward	125,000	93,476	31,524	75%	
ELC Administration	4,549,283	3,265,703	1,283,580	72%	2.5% of Revenues (ELC Only)
Total Administrative Expense	\$ 4,705,783	\$ 3,369,486	\$ 1,336,297	72%	2.5% of Revenues (All Admin)
Total Expenses	\$ 222,721,054	\$ 132,524,093	\$ 90,196,961	60%	

SCHOOL READINESS 2 YEAR UTILIZATION FY 2021 -2022

New Enrollments from Waitlist:

Enrollment based on zero waiting time eff
April 1, 2022

Funding Changes:

SR Waitlist Allocation: + \$16M
DEL SR Rate Incr. Allocation: + \$6.6M
CSC Income Eligible Fund Deferred tp FY23 as needed

Assumptions:

Daily Average Cost forecast reflects current actual trends.
Rate Increases effective 7/1/21 & 3/1/22



Fiscal Year 2020-21

Act or Proj	Month	Days of Care	Percent Days Used	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	Children's Services Council	Total Slots	Match	Net Billable
A	Jul-20	23	101%	11,173	-145	\$25.29	6,347,721	152,458	6,500,180	(43,871)	6,456,309
A	Aug-20	21	93%	11,345	+172	\$23.37	5,567,577	-	5,567,577	(48,565)	5,519,012
A	Sep-20	22	98%	10,923	-422	\$20.08	4,022,405	803,539	4,825,944	(50,627)	4,775,317
A	Oct-20	22	95%	10,557	-366	18.68	4,200,907	138,151	4,339,059	(40,649)	4,298,409
A	Nov-20	21	87%	10,070	-487	19.85	3,818,306	379,151	4,197,458	(47,479)	4,149,979
A	Dec-20	23	91%	10,099	+29	19.82	4,227,848	376,151	4,603,999	(38,641)	4,565,358
A	Jan-21	21	84%	10,007	-92	17.83	3,459,409	286,708	3,746,117	(28,079)	3,718,039
A	Feb-21	20	79%	10,251	+244	21.97	4,309,646	194,345	4,503,991	(33,513)	4,470,478
A	Mar-21	23	93%	10,893	+642	20.45	4,869,831	253,357	5,123,188	(41,995)	5,081,193
A	Apr-21	22	95%	11,063	+170	19.89	4,587,047	253,357	4,840,404	(52,575)	4,787,829
A	May-21	21	92%	11,257	+194	19.87	4,568,185	129,896	4,698,081	(34,779)	4,663,303
A	Jun-21	22	98%	11,653	+396	20.72	5,226,517	85,093	5,311,610	(47,191)	5,264,419
Average Enrollments (Baseline)				10,774						Projected Total	\$ 57,749,644
Increase to baseline FY21 over FY20				(579)						Budget	57,749,644
										Surplus(Deficit)	\$ -
Increase to baseline FY21 over FY17				1,378	(FY17 Baseline= 9,396)					CSC Carry-Over	\$ -
										Surplus(Deficit)	\$ -

Fiscal Year 2021-22

Act or Proj	Month	Days of Care	Percent Days Used	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	Children's Services Council	Total Slots	Match	Net Billable
A	Jul-21	22	88%	11,467	-186	\$24.60	5,974,922	230,544	6,205,466	(43,029)	6,162,438
A	Aug-21	23	80%	11,806	+339	20.96	5,457,251	233,987	5,691,238	(35,188)	5,656,051
A	Sep-21	22	87%	11,680	-126	20.91	4,729,423	644,212	5,373,636	(35,198)	5,338,437
A	Oct-21	21	88%	11,652	-28	20.91	4,926,156	189,932	5,116,088	(39,627)	5,076,460
A	Nov-21	22	89%	11,755	+103	21.63	5,404,636	189,000	5,593,636	(35,185)	5,558,451
A	Dec-21	23	87%	11,895	+140	21.86	5,792,112	189,000	5,981,112	(40,269)	5,940,843
A	Jan-22	21	88%	12,153	+258	21.35	5,258,094	189,660	5,447,754	(35,712)	5,412,042
A	Feb-22	20	87%	12,465	+312	21.59	5,193,302	189,000	5,382,302	(34,964)	5,347,338
A	Mar-22	23	89%	12,682	+217	24.34	6,909,852	189,000	7,098,852	(43,558)	7,055,294
A	Apr-22	21	89%	12,768	+86	24.77	6,452,153	189,000	6,641,153	(44,772)	6,596,381
P	May-22	22	89%	12,775	+7	25.33	6,930,416	189,000	7,119,416	(47,562)	7,071,854
P	Jun-22	21	94%	12,776	+1	25.61	6,682,071	189,000	6,871,071	(45,400)	6,825,671
Average Enrollments (Baseline)				12,156						Projected Total	\$ 72,041,260
Increase to baseline FY22 over FY21				1,382						Available Budget	72,041,260
										Surplus(Deficit)	\$ (0)
Increase to baseline FY22 over FY17				2,760	(FY17 Baseline= 9,396)					CSC Carry-Over	\$ -
										Surplus(Deficit)	\$ (0)

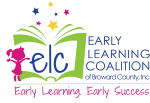
Fiscal Year 2022-23

Act or Proj	Month	Days of Care	Percent Days Used	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	Children's Services Council	Total Slots	Match	Net Billable
P	Jul-21	21	94%	12,128	-648	\$24.48	5,793,311	441,467	6,234,778	(41,422)	6,193,356
P	Aug-21	23	94%	12,143	+15	24.29	6,343,813	441,467	6,785,280	(45,367)	6,739,914
P	Sep-21	22	94%	12,158	+15	24.31	6,061,145	441,467	6,502,612	(43,394)	6,459,218
P	Oct-21	21	94%	12,173	+15	24.66	5,745,297	559,263	6,304,559	(41,422)	6,263,138
P	Nov-21	22	94%	12,188	+15	24.59	6,034,595	559,263	6,593,858	(43,394)	6,550,463
P	Dec-21	22	94%	12,203	+15	24.59	6,042,057	559,263	6,601,320	(43,394)	6,557,926
P	Jan-22	22	94%	12,218	+15	24.59	6,049,519	559,263	6,608,782	(43,394)	6,565,388
P	Feb-22	20	94%	12,233	+15	24.73	5,490,777	559,263	6,050,039	(39,449)	6,010,590
P	Mar-22	23	94%	12,248	+15	24.52	6,348,066	559,263	6,907,329	(45,367)	6,861,962
P	Apr-22	20	94%	12,263	+15	24.72	5,504,344	559,263	6,063,607	(39,449)	6,024,158
P	May-22	23	94%	12,278	+15	24.96	6,490,428	559,263	7,049,691	(46,143)	7,003,548
P	Jun-22	22	94%	12,293	+15	25.99	6,470,986	558,603	7,029,589	(46,364)	6,983,224
Average Enrollments (Baseline)				12,211						Projected Total	\$ 78,212,884
Increase to baseline FY23 over FY22				54						Budget	78,212,884
										Surplus(Deficit)	\$ (0)
Increase to baseline FY22 over FY17				2,815	(FY17 Baseline= 9,396)					CSC Carry-Over	\$ -
										Surplus(Deficit)	\$ (0)

SCHOOL READINESS UTILIZATION FY 2021-2022

Children Services Council Vulnerable Population Contract

Enroll per Mo: 39
 Transfer to Sr/ Mo. 25 Avg
 Age Out/Exit Care: 5 Avg
 Rate Incr Effective 7/1/21 & 3/1/22



Daily Average Cost forecast reflects current actual trends.
 All currently requested rate increases approved

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slots	Adjustments	Net Billable
A	Oct-20	22	197	-57	25.33		109,761		109,761
A	Nov-20	22	205	+8	21.85		98,552		98,552
A	Dec-20	21	185	-20	25.31		98,332		98,332
A	Jan-21	23	148	-37	22.93		78,062		78,062
A	Feb-21	20	162	+14	27.90		90,404		90,404
A	Mar-21	22	157	-5	27.62		95,413		95,413
A	Apr-21	21	168	+11	28.82		101,673		101,673
A	May-21	23	203	+35	25.12		117,272		117,272
A	Jun-21	21	231	+28	29.15		141,411		141,411
							Projected Total		\$ 930,879
							FY21 CSC Contract Year Bud		\$ 2,712,049
							Surplus(Deficit) End of ELC FY21		\$ 1,781,170
A	Jul-21	22	251	+20	28.88		159,452		159,452
A	Aug-21	21	275	+24	30.71		177,365		177,365
A	Sep-21	20	281	+6	31.22		175,445		175,445
							Projected Total		\$ 512,262
							FY21 CSC Contract Year Bud		\$ 904,016
							Surplus(Deficit) ELC FY22 Quarter 1		\$ 391,754
							Total Surplus(Deficit) Life of Contract		\$ 2,172,925
A	Oct-21	22	276	-5	27.74		168,431		168,431
A	Nov-21	22	274	-2	26.44		159,352		159,352
A	Dec-21	21	255	-19	30.62		163,954		163,954
							Projected Total		\$ 491,737
							FY21 CSC Contract Extension		\$ 2,172,925
							Surplus(Deficit) ELC FY22 Quarter 2		\$ 1,681,188
							Total Surplus(Deficit) Life of Contract		\$ 1,681,188
A	Jan-22	23	250	-5	26.18		150,542		150,542
A	Feb-22	20	263	+13	29.93		157,427		157,427
A	Mar-22	22	276	+13	34.78		211,165		211,165
A	Apr-22	21	278	+2	33.18		193,695		193,695
P	May-22	23	287	+9	33.18		219,010		219,010
P	Jun-22	21	296	+9	34.18		212,452		212,452
							Projected Total		\$ 1,144,290
							FY22 CSC Contract Year Bud		\$ 1,681,188
							Surplus(Deficit) End of ELC FY22		\$ 536,897
P	Jul-22	22	305	+9	34.18		229,336		229,336
P	Aug-22	21	314	+9	34.76		229,196		229,196
P	Sep-22	20	323	+9	33.18		214,332		214,332
							Projected Total		\$ 672,864
							FY2022 CSC Contract Extension		\$ 536,897
							Surplus(Deficit) ELC FY23 Quarter 1		\$ (135,966)
P	Oct-22	22	330	+7	33.18		240,874		240,874
P	Nov-22	22	337	+7	33.18		245,984		245,984
P	Dec-22	21	344	+7	33.18		239,680		239,680
P	Jan-23	23	351	+7	34.18		275,921		275,921
P	Feb-23	20	358	+7	33.18		237,556		237,556
P	Mar-23	22	365	+7	33.18		266,422		266,422
P	Apr-23	21	372	+7	33.18		259,189		259,189
P	May-23	23	379	+7	33.18		289,215		289,215
P	Jun-23	21	386	+7	33.18		268,943		268,943
							Projected Total		\$ 2,323,784
							FY23 CSC Contract Year Bud		\$ 2,284,388
							Surplus(Deficit) End of ELC FY22		\$ (39,397)
P	Jul-23	22	396	+10	33.18		289,049		289,049
P	Aug-23	21	406	+10	36.34		309,819		309,819
P	Sep-23	20	416	+10	33.18		276,043		276,043
							Projected Total		\$ 874,911
							FY23 CSC Contract Year Bud		\$ 761,463
							Surplus(Deficit) ELC FY23 Quarter 1		\$ (113,449)
							Total Surplus(Deficit) Life of Contract		\$ (152,846)

SCHOOL READINESS UTILIZATION FY 2021-2022

Broward County Children Services Board Special Need Contract (COSP)

New Enrollments from Waitlist:

Rate Incr Effective 7/1/21

Funding Changes:

FY21- \$350K Transferred to
Subsidized Contract

Assumptions:



Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	Total Slots	Adjustments	Net Billable
A	Oct-20	22	41	-8	27.07	24,415		24,415
A	Nov-20	22	30	-11	31.22	20,603		20,603
A	Dec-20	21	30	+	28.65	18,047		18,047
A	Jan-21	23	25	-5	25.63	14,739		14,739
A	Feb-21	20	20	-5	32.94	13,175		13,175
A	Mar-21	22	22	+2	36.77	17,799		17,799
A	Apr-21	21	26	+4	37.15	20,283		20,283
A	May-21	23	25	-1	36.60	21,048		21,048
A	Jun-21	21	27	+2	37.56	21,297		21,297
Projected Total								\$ 171,405
FY20 SPN Contract Year Bud								\$ 206,455
Surplus(Deficit) End of ELC FY21								\$ 35,050
A	Jul-21	22	28	+3	36.21	22,305		22,305
A	Aug-21	21	26	-2	29.26	15,978		15,978
A	Sep-21	20	20	-6	36.49	14,597		14,597
Projected Total								\$ 52,880
FY20 SPN Contract Year Bud								\$ 68,818
Surplus(Deficit) ELC Quarter 1 FY22								\$ 15,938
Total Surplus(Deficit) Life of Contract								\$ 50,988
A	Oct-21	22	21	-5	32.70	15,108		15,108
A	Nov-21	22	20	-1	31.12	13,695		13,695
A	Dec-21	21	15	-5	33.30	10,489		10,489
A	Jan-22	23	12	-3	24.92	6,879		6,879
A	Feb-22	20	11	-1	33.10	7,281		7,281
A	Mar-22	22	8	-3	43.88	7,723		7,723
A	Apr-22	21	6	-2	38.64	4,868		4,868
P	May-22	23	8	+2	38.64	7,109		7,109
P	Jun-22	21	10	+2	38.64	8,113		8,113
Projected Total								\$ 81,266
FY20 SPN Contract Year Bud								\$ 141,245
Surplus(Deficit) End of ELC FY22								\$ 59,979
P	Jul-22	22	12	+2	38.64	10,200		10,200
P	Aug-22	21	16	+4	40.48	13,600		13,600
P	Sep-22	20	21	+5	38.64	16,227		16,227
Projected Total								\$ 40,026
FY20 SPN Contract Year Bud								\$ 47,082
Surplus(Deficit) ELC Quarter 1 FY23								\$ 7,056
Total Surplus(Deficit) Life of Contract								\$ 67,035

ITEM#/MEETING	FIN227RB2 / FINANCE
MEETING DATE:	5/24/2022
SUBJECT:	Preliminary FY 2023 Budget Framework
FOR ACTION:	Yes
RECOMMENDED ACTION:	Approve Preliminary FY 2023 Budget Framework
FINANCIAL IMPACT:	\$188,828,140 FY 2023 Revenue and Expense
ELC STAFF LEAD	C. Klima

Background Information:

Each year ELC estimates revenues and expenses for the upcoming fiscal year using preliminary allocation information from the State Legislature and the Florida Department of Education Division of Early Learning (DEL), as well as prior year spending patterns and future year program needs. The preliminary budget is used as a basis to complete new agreements and contract renewals for ELC’s vendors and to ensure continuity of service pending the Governor’s signature on the Budget Act and receipt of formal award letters from DEL.

At the first FY 2023 Finance Committee and Board meetings currently scheduled for August/September 2022, staff will update the budget as appropriate with the actual amounts of the awards received.

Current Status:

The overall Framework of the FY 2023 Budget is as follows:

Category	Expenditure Type	Expenditure Type Amount	Total Category Amount	Percent of Revenue
	Payments for Child Care Services to Providers	\$126,701,795		
	Provider Rate Increase Additional Cost	\$6,375,243		
	Stimulus Grants, Wage Supports & Stipends	37,645,551		
	Direct Payments to Child Care Providers		\$170,722,589	90%
	ELC Program Service Staff	\$11,174,878		
	Sub Recipients Program Services	451,979		
	Consulting & Supply Vendors (Including Outreach)	<u>1,657,453</u>		
	Quality, Provider & Family Services Staff & Vendors		\$13,284,310	7%
	Total Expenditures for Program Services		\$184,006,899	97%
	Administration		4,821,241	3%
	Grand Total		\$188,828,140	100%

1. Key Assumptions for Payments to Providers: Slots, Grants & Stipends. \$170,722,589

- **Unprecedented Opportunity to Expand the Reach of School Readiness in Broward County.**

ELC will begin FY 2023 fully enrolled in the School Readiness Program after more than 5,000 children were called from the waiting list since DEL began allocating funds for this purpose in FY 2021. With waiting times for children 5 years of age and under now eliminated for the first time since ELC was founded, staff will enroll new applicants as quickly as possible in real time to keep enrollment levels as high as possible. At the same time, staff will step up efforts to keep children enrolled longer by providing enhanced services to parents completing the sometimes arduous State process of renewing services every year. Staff will also launch an intensive, targeted outreach campaign to encourage more families to apply for School Readiness with the assistance of the Miami-based communications firm M Network.

ELC currently serves only a fraction of the estimated 66,000 children age 5 or younger that are thought to be living in poverty in Broward County and staff are optimistic that the absence of waiting time for services and increase awareness will inspire more families to apply. The attrition rate for children enrolled is 20-25% per month, so a steady flow of new enrollments is needed to replace them. If the number of children served each month increases significantly, DEL has indicated that additional funding would be allocated to meet the needs of every eligible family that applies and encouraged all of the Coalitions to continue enrolling full speed ahead.

- **SR Slots @ 84% of Total School Readiness Allocation Including Quality Differentials**

ELC's current policy is to budget at least 82% of the total annual School Readiness allocation to direct payments to providers for child care services/slots (DEL requires at least 78%). This year, however, ELC has allocated 84% in order to cover the cost of a recently approved rate increase and also align Broward's budget with the rules of DEL's new funding formula. Gold Seal differentials for quality care will no longer be limited or capped by the base funding allocation. Rather, they will be drawn down by each coalition to meet actual need, ensuring availability of funds for parents to choose higher quality centers for their children going forward. Additionally, if there are unexpended funds available in the ELC Budget at the end of the fiscal year, ELC will sweep all remaining dollars into slot expenses that would otherwise be covered by local funds to avoid leaving OEL funding unspent.

- **VPK Expenditures Return to Normal Utilization Patterns, but at higher rates**

VPK enrollment and utilization are expected to return to normal levels in FY 2023 following two years of pandemic-related challenges. Staff will also launch an intensive outreach campaign with M Network to encourage families to enroll children for the upcoming school year. Pending the Governor's signature, the base student allocation (BSA) for school year VPK will be increased by \$317 per child, from \$2,486 to \$2,803. The rate for Summer VPK will increase from \$2,122 to \$2,393, which is an increase of \$271 (which is the largest increase, and the most funding the State's VPK program has ever received). Also pending the Governor's signature, the State allocated \$100 million of non-recurring dollars to support per-child supplements for any VPK provider that agrees to pay wages of at least \$15 per hour to its VPK instructors (Broward has received an allocation of approximately \$10 million from this \$100 million).

- **Vulnerable Populations Program Revenue will be \$2.4 million in FY 2023 to match current level of need.**

The Vulnerable Populations program is a funder of last resort for vulnerable children ages birth to 5 in Broward County that are urgently in need of child care when School Readiness funding is not an option or not immediately available. Now that ELC has successfully eliminated waiting time for School Readiness, enrollments in the Vulnerable Populations program have been reduced as many of the enrolled children are very quickly transferred into long term services through School Readiness. With this new, lower level of need, CSC has adjusted the annual funding award down to \$2.4 million annually, a 40% decrease from the \$4 million FY 2021 contract that had to be extended through FY 2022 to be fully utilized.

- **Broward County Funding may become more flexible and possibly receive a one-time \$500K increase in FY 2023**

As ELC negotiates the first five-year contract cycle renewal with Broward County since services were brought in house, the County is considering combining the funding allocations for Special Needs and School Readiness Match into a single pool to permit the ELC more flexibility to reassign funding between the two programs according to

need and to ensure full utilization each year. Special Needs children would still receive top priority for services. Now that ELC has successfully eliminated waiting time for School Readiness, enrollments in the Special Needs program have been reduced as many of the enrolled children are very quickly transferred into long term services through School Readiness. The County Commission will also consider an additional, one-time allocation of \$500k to the School Readiness Program in June, 2022. ELC can easily utilize one-time match allocations using DEL annual match fund awards.

- **Wage Supports and Stipends for Individual Educators:**

- \$1,725,000 for Broward Above and Beyond Program Incentives with Federal Stimulus CRRSA Funding

- 525,000 for INCENTIVE\$ program wage supplements with CCDF Funding through the Children’s Forum

- 78,000 for stipends for Mental Health Training attendees with Preschool Development Grant Funding

- 70,000 for stipends for educators who complete online trainings with University of Florida Grant Funding

- **\$2,398,000 Total**

- **ARPA Stabilization Grants Rounds 1 and 2**

Staff estimate that \$35 million for the second and third installments of ARPA Round 1 stimulus grants will be paid out in FY 2023. DEL has indicated that allocations for Round 2 stimulus grants will be forthcoming in September. Individual Round 1 grant amounts range from \$12,000 to over \$360,000, depending on a variety of factors including program size, school readiness participation, participation in workforce incentive activities, and CLASS scores, among other things. The program is open for applications from all providers in Broward County that meet DEL’s eligibility criteria, whether or not they have a contract with ELC.

2. Key Assumptions Expenditures for Quality, Provider and Family Support Services \$13,284,310

- **Nine (9) new staff positions to support enrollment expansion and State-mandated CLASS Program Expansion**

Staff propose adding two eligibility managers, 6 CLASS Observers, and 1 Quality Program manager to support vigorous eligibility enrollment, client retention, and new State requirements to expand CLASS observations to include VPK classrooms. Some CLASS observer roles will be filled by FY 2022 Consultants that are being converted into full time employees. See staffing plan below.

- **No Change to School Readiness-Funded Sub Recipient Expenditures**

Sub-recipient arrangements with 211 Broward for Community Referral Services and Customer Service Support and the Children’s Forum for INCENTIVE\$ Program Support will remain unchanged

- **Consulting & other program vendor expense**

- **a. Eliminate CLASS Observer Consultants (savings of \$355,200, see staffing assumptions in item 4 below)**

- **b. All other consultant and supply vendor expenses unchanged:**

- i. Bookworms Program Scholastic Books for Kids
 - ii. BLI Provider Business Training
 - iii. Teachstone CLASS Certification Trainers
 - iv. Contracted Mental Health Supports Trainers for Providers
 - v. Contracted CPR Trainers
 - vi. Contracted BECE Conference Professional Development Trainers
 - vii. Contracted Interpreter Services
 - viii. BlueJeanware Application and Service
 - ix. TS Gold Child Assessment Licensed Seats from Providers
 - x. Client Appointment Software
 - xi. Tableau Licensed Seats for EFS Mod Reporting
 - xii. Computers, Cell Phones
 - xiii. Shared Occupancy Expenses

3. Key Assumptions Expenditures for Administration \$4,821,241

- **One additional staff position**
Add one staff member to support contract, purchasing and procurement activities on the fiscal team.
- **No Change to School Readiness-Funded Sub-Recipient Admin Arrangements**
Sub-recipient administrative cost arrangements will remain as follows:

<u>Sub Recipient Name & Service</u>	<u>Admin % of Total Expenditures</u>
211 Broward for Community Referral Services	25%
Children’s Forum for INCENTIVE\$ Program	5%

- **No Change to Consulting & other administrative vendor expenses including:**
 - a. Staff Management and Human Resource Related Professional Development
 - b. Flex System CRM
 - c. Financial, Payroll, Benefits and Banking Software
 - d. Cloud Storage and Hosting Software
 - e. Communications Software, including online platforms
 - f. Network Security and System Support Software
 - g. Human Resource Applications for Background Screens and Employee Management
 - h. Supplies, Fees, Memberships and other Miscellaneous Operation Costs
 - i. Computers, Cell Phones
 - j. Shared Occupancy Expenses

4. FY22 Staff Cost Assumptions (See attached Organizational Chart) \$1,557,281 Increase over prior year

- \$550,000 Add ten (10) additional staff as shown below to support on-going enrollment and new State requirements to expand CLASS Observations to VPK classrooms. This cost is partially off-set by \$355,200 in savings that will be realized when FY 2022 CLASS Observer consultants are hired on as full time employees.
- \$270,000 One-time salary administration policy exception for 3% Cost of Living Increase for all staff to adjust for extraordinary inflation and updated FY 2022 salary scale provided by ELC’s Compensation Consultants (see separate action item)
- \$330,000 Merit increase pool calculation based on 3.5% average increase in accordance with existing salary administration policy
- \$497,281 Estimated increase in benefits cost primarily due to an expected 15% increase in premiums for health coverage beginning 8/1. The increase is due to high utilization of health care by staff during the pandemic, including several long stays in hospital ICUs for serious illness. Staff benefits, including health benefits, retirement, workman’s comp and FICA average 37% of salaries.

FY 2023 Proposed Amended Staffing Plan

Business Unit	FY 2022 Approved Dec 2021	FY 2023 Proposed	Proposed FTE Change	Notes
CEO & Support	2.0	2.0	0.0	Contract Administration Specialist Re-structuring Communications Staff Re-structuring Communications Staff
Finance & Contracts	10.0	11.0	1.0	
Operations	15.0	12.0	(3.0)	
IT	7.0	7.0	0.0	
CPO	1.0	4.0	3.0	
Total Admin FTE	35.0	36.0	1.0	
Provider Payments	15.0	15.0	0.0	2 Eligibility Manager 6 CLASS Observer/Coaches, 1 Manager
Provider Rel	13.0	13.0	0.0	
Customer Service	22.0	22.0	0.0	
Eligibility	72.0	74.0	2.0	
Quality & Education	39.0	46.0	7.0	
Total Program FTE	161.0	170.0	9.0	
Total Budget FTE	196.0	206.0	10.0	

Supporting Documentation:

- Preliminary FY 2023 Budget Detail and Comparative Chart
- ELC Organizational Chart

FY2023 Preliminary Budget by Business Activity (Proposed)



Revenue:

	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
	Child Care Slots	Program Support Subsidized Child Care & CCR&R	Quality and Education Activities	Administration	Total Budget
DEL School Readiness	\$ 67,917,249	\$ 5,825,000	\$ 3,373,511	\$ 4,362,952	\$ 81,478,712
DEL School Readiness Match	5,380,330	-	-	-	5,380,330
DEL Preschool Development Grant	-	-	332,500	17,500	350,000
OEL-Special Funding SRPAS, ESSER II	-	-	256,870	-	256,870
DEL-CRRSA	128,086	-	3,521,914	-	3,650,000
DEL-ARPA	-	-	35,000,000	-	35,000,000
DEL - Voluntary Pre-K	51,607,673	1,548,230	-	516,077	53,671,980
CSC - Income Eligible	3,460,077	288,340	-	96,113	3,844,530
CSC - Vulnerable Populations	2,221,759	185,147	-	61,716	2,468,621
Broward County- Income Eligible	1,518,376	142,348	-	47,449	1,708,173
Broward County - Special Needs	443,487	41,577	-	13,859	498,923
Univ of Florida Lasting Ctr	-	-	70,000	-	70,000
Local Match: United Way & Cities	400,000	-	-	-	400,000
BECE & Misc	-	-	50,000	-	50,000
Total Revenue	\$ 133,077,038	\$ 8,030,641	\$ 42,604,795	\$ 5,115,666	\$ 188,828,140

Expense:

Child Care Slots & Incentives

DEL - School Readiness	\$ 67,917,249	-	-	-	\$ 67,917,249
DEL - School Readiness Match	5,380,330	-	-	-	5,380,330
DEL - CARES First Responders	128,086	-	-	-	128,086
DEL - Voluntary Pre-K	51,607,673	-	-	-	51,607,673
CSC - Income Eligible	3,460,077	-	-	-	3,460,077
CSC - Vulnerable Populations	2,221,759	-	-	-	2,221,759
Broward County-Income	1,518,376	-	-	-	1,518,376
Broward County - Special Needs	443,487	-	-	-	443,487
Local Match: United Way & Cities	400,000	-	-	-	400,000
Stipends & Grants to Providers	-	-	37,398,000	-	37,398,000
Placeholder: Restricted Allocations	-	-	247,551	-	247,551
Total Child Care Slots & Incentives	\$ 133,077,038	\$ -	\$ 37,645,551	\$ -	\$ 170,722,589

Sub Recipient Operating Expenses

Nova Southeastern University	-	-	-	-	\$ -
Children's Forum	-	-	114,979	\$ 33,817	\$ 148,797
211 Broward	-	337,000	-	\$ 125,000	\$ 462,000
Total Sub Recipient Operating	\$ -	\$ 337,000	\$ 114,979	\$ 158,817	\$ 610,797

ELC Operating Expenses

Staff Costs	-	\$ 7,435,530	\$ 3,739,348	\$ 3,384,966	\$ 14,559,844
Attorneys	-	-	-	109,000	109,000
Auditors	-	-	-	42,500	42,500
Temporary Staff	-	-	-	50,000	50,000
Consultants	-	23,300	435,479	157,500	616,279
Staff & Board Travel	-	-	15,000	60,000	75,000
Insurance	-	34,071	8,755	9,591	52,418
Office Rent & Utilities	-	310,155	75,693	82,921	468,769
Office Machines & Storage	-	-	-	10,085	10,085
Software Licenses	-	34,381	20,925	174,848	230,154
Phones/Internet/Web Page	-	77,527	19,922	22,505	119,954
Cell Phones	-	-	-	91,200	91,200
Sponsorships & Memberships	-	-	-	59,115	59,115
Books for Kids	-	-	550,000	-	550,000
Instructional Materiels	-	-	47,505	-	47,505
Fees, Supplies & Other Costs	-	-	4,740	229,063	233,803
Computers & Software	-	-	-	58,916	58,916
Furniture & Fixtures	-	-	-	11,542	11,542
Unallocated Budget Only	-	(221,322)	(73,103)	403,095	108,670
Total ELC Operating	\$ -	\$ 7,693,641	\$ 4,844,264	\$ 4,956,848	\$ 17,494,754

Total ELC & Sub Recipient

	\$ -	\$ 8,030,641	\$ 4,959,243	\$ 5,115,666	\$ 18,105,550
Total Expense	\$ 133,077,038	\$ 8,030,641	\$ 42,604,795	\$ 5,115,666	\$ 188,828,140
Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

Percent Total Expenses

70.48% 4.25% 22.56% 2.71% 100.00%

Proposed FY2023 Preliminary Budget Three Year Comparison

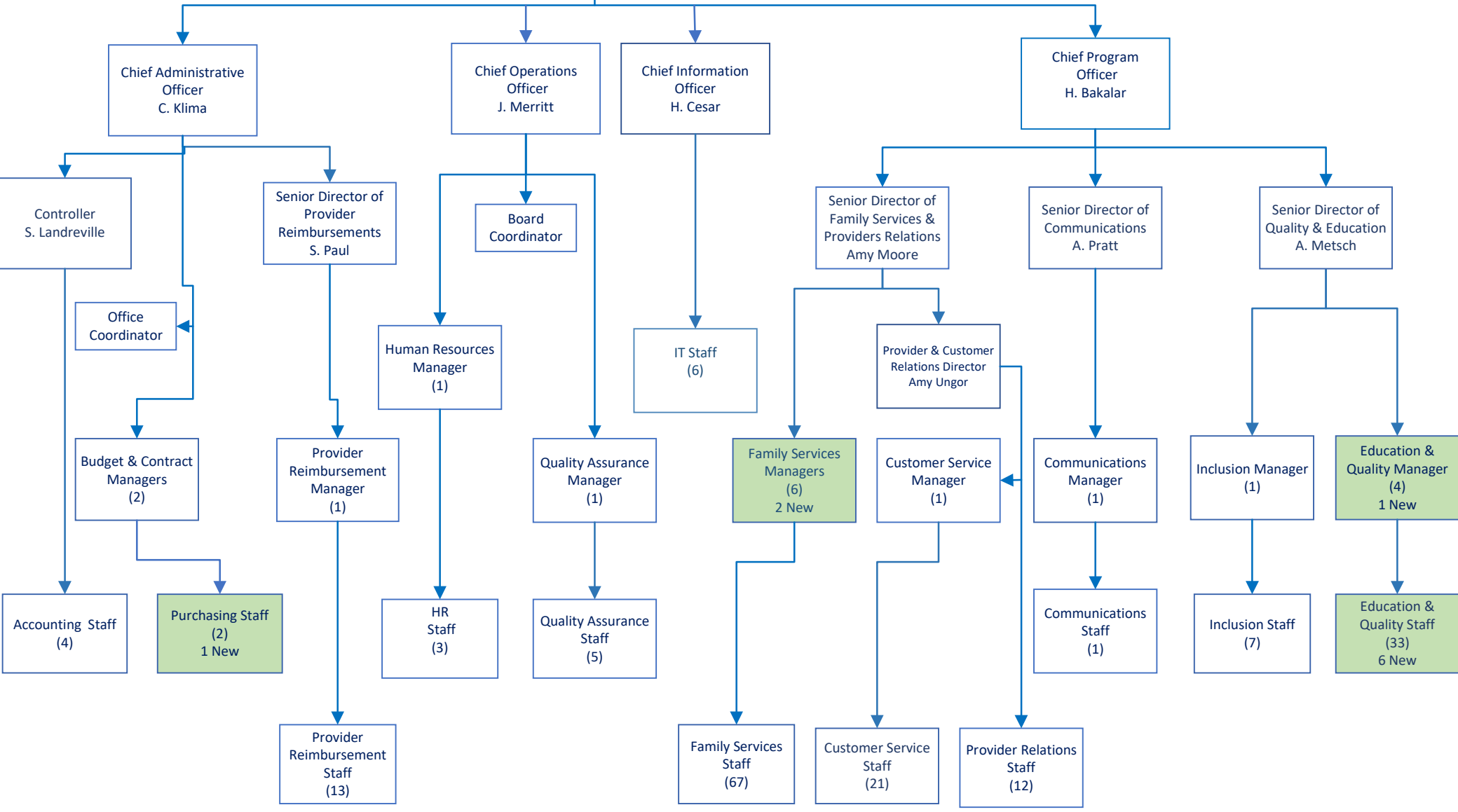


	FY2020	FY21	FY22	FY22	FY22	+/-	
	FY2020 Actual	FY2021 Actual	FY22 Preliminary Approved June 2021	FY22 Amendment #4 Approved February 2022	Preliminary FY23 (Proposed)	Change Preliminary FY23 over FY22	
Revenue:							
DEL School Readiness	\$ 60,326,862	\$ 64,093,701	\$ 66,273,494	\$ 74,791,942	\$ 81,478,712	\$ 6,686,770	New funding formula estimate
DEL School Readiness Match Pool	5,185,466	5,489,725	5,489,738	5,380,330	5,380,330	-	
DEL Preschool Development Grant	265,519	872,970	160,000	583,513	350,000	(233,513)	One-time funding carry fwd
DEL Special Funding				356,870	256,870	(100,000)	One-time funding carry fwd
DEL-CRRSA Pandemic Relief	2,954,519	27,543,012	-	28,032,779	3,650,000	(24,382,779)	One-time funding carry fwd
DEL - ARPA				62,858,213	35,000,000	(27,858,213)	One-time funding carry fwd
DEL - Voluntary Pre-K	39,117,306	27,139,415	40,341,291	40,113,923	53,671,980	13,558,057	Increase rates, differentials
CSC - Income Eligible	5,725,342	4,502,338	5,592,850	4,594,530	3,844,530	(750,000)	Funding decrease Oct-June 2023
CSC - Vulnerable Populations	3,951,231	1,725,958	4,242,850	2,968,621	2,468,621	(500,000)	Funding decrease Oct-June 2024
Broward County- Income Eligible	2,141,397	1,902,157	2,198,564	1,896,249	1,708,173	(188,076)	Additional Allocation Pending
Broward County - Special Needs	495,025	303,639	665,231	559,084	498,923	(60,161)	Allocation Adjustments Pending
DCF Entrant	184,057	-	-	-	-	-	
Univ of Florida Lastinger Ctr	38,530	49,900	35,000	35,000	70,000	35,000	Additional Allocation Pending
Local Match: United Way & Cities	523,313	371,301	500,000	500,000	400,000	(100,000)	Adjust to reflect actuals expected
BECE & Misc	73,671	291,221	100,000	50,000	50,000	-	
Total Revenue	\$ 120,982,237	\$ 134,285,337	\$ 125,599,018	\$ 222,721,054	\$ 188,828,140	\$ (33,892,915)	
Expense:							
Child Care Slots & Incentives							
DEL School Readiness	\$ 49,831,906	\$ 49,029,070	\$ 53,766,096	\$ 60,770,917	\$ 67,917,249	\$ 7,146,332	Projected Actual
DEL School Readiness Match Pool	5,185,466	5,489,725	5,489,738	5,380,330	5,380,330	-	
DEL-CARES Pandemic Relief	2,562,400	12,861,548	-	128,086	128,086	-	
DEL - Voluntary Pre-K	37,543,126	26,047,263	38,741,253	38,571,079	51,607,673	13,036,594	Higher Rates Expected
CSC - Income Eligible	5,103,427	3,981,297	5,033,565	4,135,077	3,460,077	(675,000)	Funding decrease Oct-June 2023
CSC - Vulnerable Populations	3,610,433	1,552,987	4,157,993	2,671,759	2,221,759	(450,000)	Funding decrease Oct-June 2024
Broward County- Income Eligible	1,925,666	1,690,800	1,954,279	1,685,555	1,518,376	(167,179)	Additional Allocation Pending
Broward County - Special Needs	469,544	269,901	591,316	496,963	443,487	(53,476)	Allocation Adjustments Pending
DCF Entrant Refugee Program	162,911	-	-	-	-	-	
Local Match: United Way & Cities	523,312	371,341	500,000	500,000	400,000	(100,000)	Adjust to reflect actuals expected
Learning Pods Collaborative	-	206,000	-	-	-	-	
Stipends and Grants to Providers	2,576,747	19,009,243	420,000	87,595,574	37,398,000	(50,197,574)	One-time funding carry fwd
Placeholder: Restricted Allocations				3,350,118	247,551	(3,102,567)	One-time funding carry fwd
Total Child Care Slots & Incentives	\$ 109,494,938	\$ 120,509,176	\$ 110,654,241	\$ 205,285,459	\$ 170,722,589	\$ (34,562,870)	
Sub Recipient Expense							
School Board of Broward County	-	1,192,800	-	-	-	-	
Nova Southeastern University	-	-	-	175,000	-	(175,000)	Moved to Consultants, lower amt
Children's Forum	\$ 88,903	72,739	100,900	139,212	148,797	9,585	Higher stipend scale in place
211-Broward	427,750	455,193	462,000	462,000	462,000	-	
Total Sub Recipient Expense	\$ 516,653	\$ 1,720,732	\$ 562,900	\$ 776,212	\$ 610,797	\$ (165,415)	
ELC Expense							
Salaries & Benefits	\$ 9,335,956	\$ 10,279,570	\$ 11,976,253	\$ 13,002,563	\$ 14,559,844	\$ 1,557,281	10 Staff, salary adj, benefits cost
Attorneys	68,400	62,127	90,000	99,000	109,000	10,000	ERISA attorney
Auditors	33,480	37,500	42,500	42,500	42,500	-	
Temporary Staff	12,085	2,697	-	50,000	50,000	-	
Consultants	155,781	185,427	399,888	971,479	616,279	(355,200)	CLASS Consultants to be hired
Staff & Board Travel	64,739	10,465	75,000	75,000	75,000	-	
Insurance	19,833	33,492	31,693	42,418	52,418	10,000	Estimated Premium Increases
Office Rent & Utilities	428,257	432,396	445,680	468,769	468,769	-	
Office Machines & Storage	12,152	8,545	10,085	10,085	10,085	-	
Software Licenses	142,271	194,325	230,154	230,154	230,154	-	
Internet & Phones	88,514	101,141	103,954	119,954	119,954	-	
Cell Phones	63,104	55,444	50,000	50,000	91,200	41,200	More users, State Term Contract
Sponsorships & Memberships	49,680	46,984	47,950	59,115	59,115	-	
Books for Kids	44,117	280,982	250,000	650,000	550,000	(100,000)	Adjusted forecast
Instructional Materials	75,978	27,436	-	47,505	47,505	-	
Other Operating Costs	260,489	254,987	233,803	233,803	233,803	-	
Computer Equipment & Software	75,952	35,013	58,916	58,916	58,916	-	
Furniture & Fixtures	19,525	6,773	11,542	11,542	11,542	-	
Depreciation	3,916	3,916	-	-	-	-	
Unallocated (Budget Only)			324,459	436,580	108,670	(327,910)	
Total ELC Expense	\$ 10,954,227	\$ 12,059,221	\$ 14,381,877	\$ 16,659,383	\$ 17,494,754	\$ 835,371	
Total Non-Slot Expense	\$ 11,470,880	\$ 13,779,953	\$ 14,944,777	\$ 17,435,595	\$ 18,105,550	\$ 669,955	
Total Expense	\$ 120,965,818	\$ 134,289,129	\$ 125,599,018	\$ 222,721,054	\$ 188,828,140	\$ (33,892,915)	
Revenue over Expense	\$ 16,419	\$ (3,792)	\$ -	\$ -	\$ -	\$ -	



Chief Executive Officer
R. Jaffe

Executive Assistant



ITEM/MEETING	FIN227RB3 / FINANCE
DATE:	5/24/2022
SUBJECT:	Proposed One-Time Cost of Living Increase for All Staff
FOR ACTION:	Yes
RECOMMENDED ACTIONS:	Approve a One-Time, 3% Cost of Living Increase Effective July 1, 2022 for All Staff, Including the CEO, as Recommended by Salary Survey Consultants
AS RECOMMENDED BY	None
FINANCIAL IMPACT:	\$270,000 FY23 Budget
ELC STAFF LEAD	C. Klima

Background/History

In December 2021 Compensation Resources, Inc. (CRI) ELC’s Compensation Consultants updated ELC’s salary structure for FY 2023 based on updated salary survey data. In April 2022, CRI revised ELC’s FY 2023 salary structure after new data related to the current rate of inflation, the cost of living became available and the availability of qualified staff in the local marketplace. The new structure reflects a 3% cost of living shift in the marketplace and intensifying competition for qualified staff. In order to preserve the gradual progress ELC has made toward bringing the majority of staff into the middle band of the most current salary structure, CRI recommends that ELC implement a one-time 3% Cost of Living Adjustment for all staff, including the CEO, effective July 1, 2022. Please see attached CRI memo and updated scale.

This adjustment requires a one-time salary administration policy exception to implement a 3% cost of living adjustment in addition to annual merit increases based on individual performance that are normally given effective July 1. The proposed cost of living increase would raise the salaries of all staff, including the CEO, effective July 1, 2022. Merit increases, by contrast, are based on performance only and are pro-rated for staff that have been in their role for less than 1 year.

A 3% cost of living increase would bring the CEO total compensation into alignment with the 2022 HHS salary cap.

Current Status

Staff recommend that the members approve a One-Time, 3% Cost of Living Increase Effective July 1, 2022 for All Staff, Including the CEO, as Recommended by Salary Survey Consultants

Supporting Documentation

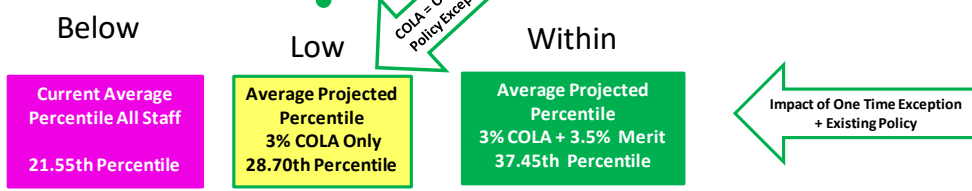
1. Charts Illustrating Current Staff Salaries Against Salary Administration Benchmarks
2. Memo from Compensation Resources and Updated Salary Scale effective July 1, 2022

All Staff Current Salary Distribution Map FY 2022 **Adjusted** Scale

Grade	Low Band Percentiles										Middle Band Percentiles						High Percentiles		Range	Mid to Mid
	MIN	5th	10th	15th	20th	25th	30th	35th	40th	45th	Midpoint	55th	60th	65th	70th	75th	MAX			
50						CEO												0.75	0.18	
49						CAO												0.75	0.18	
48						COO, CIO	CPO											0.60	0.18	
47																		0.60	0.15	
46							1											0.55	0.15	
45					4													0.55	0.15	
44					1													0.55	0.15	
43					6	1	4	1										0.50	0.13	
42						3	1											0.50	0.13	
41				23	6	1	4							1			1	0.45	0.10	
40				4	1													0.45	0.10	
39				12	3		1											0.45	0.10	
38				6	1		2			1								0.45	0.10	
37				37	17	2	2	1		1								0.45	0.10	
36				12	4	2												0.45	0.10	
35																		0.50	0.10	

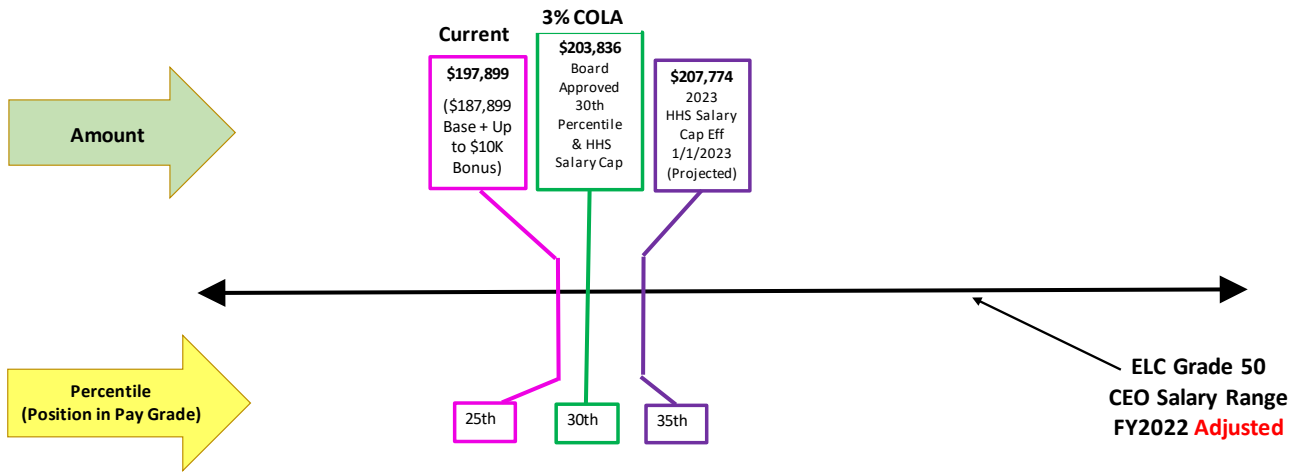
*CEO Salary Set by Board, Bonus May Be Awarded Annually

*Merit Increases Estimated at 3.5%, Actuals Determined by Performance Up to 5%



CEO Salary Adjustment vs Other Benchmarks

FY 2022 Grade Range *Adjusted for Inflation May 2022*



Grade	Low Band Percentiles							Middle Band Percentiles							High Percentiles		
	MIN	5th	10th	15th	20th	25th	30th	35th	40th	45th	Midpoint	55th	60th	65th	70th	75th	MAX
50	\$166,397	\$172,637	\$178,877	\$185,116	\$191,356	\$197,596	\$203,836	\$210,076	\$216,316	\$222,556	\$228,796	\$235,036	\$241,275	\$247,515	\$253,755	\$259,995	\$291,194

May 23, 2022

Ms. Christine Klima
Chief Administrative Officer
Early Learning Coalition of Broward County
1475 W. Cypress Creed Rd., Suite 301
Ft. Lauderdale, FL 33309

Dear Christine:

EA Compensation Resources LLC (hereinafter "Compensation Resources") completed a market study and salary structure update for the Early Learning Coalition of Broward County (also referred to herein as "ELC" or the "Coalition") in the fall of 2021. As an outcome of the study, the salary structure was updated for FY 2023, effective July 1, 2022.

Due to the volatile marketplace since the conclusion of 2021 market study, Compensation Resources has updated the FY 2023 salary structure by 3.0%, effective as of July 1, 2022, in order for the salary structure to continue to remain competitive, in light of recent data on trends in salary increases.¹

In addition, a 3.0% COLA should be applied to all staff across the board, including the CEO, to reflect the growth in salaries within the external marketplace and to continue to target ELC's salaries with the 30th percentile or higher of an employee's respective grade. This increase should be separate from an employee's eligibility to receive an annual merit increase based on performance, in accordance with ELC's policies.

If you have any questions regarding your FY 2023 salary planning, please do not hesitate to give me a call.

Sincerely,



Sara D. Schmidt, CCP, PHR, SHRM-CP
Senior Manager

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¹ WorldatWork's Salary Budget Quick Poll (2022) found that salary increases budgets have increased to an average of 4.0%. Salary structure movement is typically a percentage point below the salary increases.

Early Learning Coalition of Broward County
 FY 2023 Salary Structure - Revised

Grade	Low		Middle Band			High	Range	Mid to Mid Percentage
	Minimum	25th Percentile	30th Percentile	Midpoint	70th Percentile	Maximum		
50	\$166,397	\$197,596	\$203,836	\$228,796	\$253,755	\$291,194	0.75	0.18
49	\$141,614	\$168,167	\$173,478	\$194,720	\$215,962	\$247,825	0.75	0.18
48	\$127,476	\$146,597	\$150,422	\$165,719	\$181,016	\$203,962	0.60	0.18
47	\$108,490	\$124,764	\$128,019	\$141,037	\$154,056	\$173,584	0.60	0.15
46	\$96,189	\$109,415	\$112,060	\$122,641	\$133,222	\$149,093	0.55	0.15
45	\$83,643	\$95,144	\$97,444	\$106,645	\$115,845	\$129,646	0.55	0.15
44	\$72,733	\$82,734	\$84,734	\$92,734	\$100,735	\$112,736	0.55	0.15
43	\$64,511	\$72,575	\$74,187	\$80,639	\$87,090	\$96,766	0.50	0.13
42	\$57,343	\$64,511	\$65,944	\$71,679	\$77,413	\$86,014	0.50	0.13
41	\$52,012	\$57,863	\$59,033	\$63,714	\$68,395	\$75,417	0.45	0.10
40	\$47,283	\$52,603	\$53,667	\$57,922	\$62,178	\$68,561	0.45	0.10
39	\$42,985	\$47,821	\$48,788	\$52,657	\$56,525	\$62,328	0.45	0.10
38	\$39,077	\$43,473	\$44,353	\$47,870	\$51,387	\$56,662	0.45	0.10
37	\$35,525	\$39,521	\$40,321	\$43,518	\$46,715	\$51,511	0.45	0.10
36	\$32,295	\$35,928	\$36,655	\$39,562	\$42,468	\$46,828	0.45	0.10
35	\$29,359	\$32,662	\$33,984	\$35,965	\$38,607	\$42,571	0.45	

Effective:7/1/2022

Updated 2.2% (from 7/1/2021)

Additional 3% adjustment based on current market conditions

May 2022 recommendation



ITEM#/MEETING	FIN227RB4 / FINANCE
MEETING DATE:	5/24/2022
SUBJECT:	FY 2023 Purchases over \$35,000
FOR ACTION:	Yes
RECOMMENDED ACTION:	Approve FY 2023 Purchases over \$35,0000
FINANCIAL IMPACT:	\$2,295,840
ELC STAFF LEAD	C. Klima

Background Information:

In accordance with ELC Fiscal Policy adopted in September 2019, all ELC Vendor Purchases over \$35,000 require prior approval from the Board. Contracts for the purchases will be presented to the Executive Committee

Current Status:

Program Purchases over \$35,000 for approval

Item	Vendor	Amount	Purpose	Renewal Status	Services
a.	Children's Forum	\$676,348	INCENTIVES® Wage Supplement Program	<ul style="list-style-type: none"> • Sole Sourced • FY23 = Year 2 	<ul style="list-style-type: none"> • Provide wage supplements to educators that meet educational & professional milestones • \$528K (78%) for wage supplements
b.	First Call for Help 211 Broward	\$461,092	Community Referral Services	<ul style="list-style-type: none"> • Sole Sourced • FY23 = Year 1 (New Cycle) • Up to 4 Renewals 	<ul style="list-style-type: none"> • Provides Directory of Broward County Services • Referrals to ELC for CCR&R • Call Center Back Up & Emergency Coverage • Customer Service Training for ELC Call Center
c.	Scholastic	\$500,000	Book Worms Reading Packets	<ul style="list-style-type: none"> • Procured FY21 • FY23 = Year 3 • Up to 2 Renewals 	<ul style="list-style-type: none"> • Continue to supply & deliver book sets for kids to promote literacy • "Baby" Bookworms Expands Services to Families with Newborns
d.	Business Leadership Institute	\$50,000	Business Development	<ul style="list-style-type: none"> • Procured FY20 • FY23 = Year 3 • Up to 2 Renewals 	<ul style="list-style-type: none"> • Business Leadership Training for Child Care Center Operators • Content promotes business resiliency & staff retention

Operating Purchases Over \$35,000 for Approval

Item	Vendor	Amount	Purpose	Renewal Status	Services
a.	M Network	\$300,000	Outreach Services	<ul style="list-style-type: none"> • Procured FY22 • FY23 = Year 1 • Up to 4 Renewals 	<ul style="list-style-type: none"> • Outreach Campaigns to Encourage SR & VPK Participation • Outreach to promote ELC Literacy Activities • Outreach to Encourage Educator PD Training Participation • Outreach to Raise Awareness of Child Care Impact • Fixed fee includes media buys, Negotiation & Planning in Process
b.	Goren, Cherof, Doody & Ezrol PA	\$100,000	Legal Services	<ul style="list-style-type: none"> • Procured FY22 • FY23 = Year 1 • Up to 4 Renewals 	<ul style="list-style-type: none"> • General Counsel Services Est. 400 hrs @ 250/hr= \$100,000
c.	AT&T	\$91,200	Cell Phones & Data	<ul style="list-style-type: none"> • Procured FY22 • FY23 = Year 1 • Up to 4 Renewals 	<ul style="list-style-type: none"> • 110 Cell phones@ \$50/phone/mo = \$5,500 X 12: \$66,000 • 60 Hot spots @\$35/device/mo = 2,100 x 12: 25,200 <li style="text-align: right;">TOTAL Annualized \$91,200
d.	Webauthor	\$65,000	CRM Software	<ul style="list-style-type: none"> • Procured FY20 • FY23 = Year 3 • Up to 2 Renewals 	<ul style="list-style-type: none"> • Unlimited User Licenses \$5,000/month x 12 = \$60,000 • Customization: 1,000 hours @ \$150/hour =15,000 <li style="text-align: right;">TOTAL Not to Exceed \$75,000
e.	Keefe McCullough, LLP	\$40,500	External Audit	<ul style="list-style-type: none"> • Procured FY20 • FY23 = Year 3 • Up to 2 Renewals 	<ul style="list-style-type: none"> • Financial Audit of Fiscal Year 2022 \$27,250 • Financial Audit ELC Retirement Plan Year 2022 10,600 • Preparation of Annual IRS Form 990 2,750 • Preparation of Annual IRS Form 5500 2,000 <li style="text-align: right;">TOTAL Not to Exceed \$42,200

Recommended Action:

Approve FY 2023 Vendor Purchase over \$35,000

ITEM#/MEETING	FIN227RB5 / FINANCE
MEETING DATE:	5/24/2022
SUBJECT:	FY 2023 Estimated Related Party Purchases and Agreements
FOR ACTION:	Yes
RECOMMENDED ACTION:	Approve FY 2023 Estimated Related Party Purchases and Agreements
FINANCIAL IMPACT:	\$3,990,000
ELC STAFF LEAD	C. Klima

Background Information:

In accordance with Florida Statutes and the DEL Grant Agreement, all Coalitions are required to secure Board prior approval by a 2/3 vote for all related party contracts and purchases.

According to the Coalition's DEL Grant Agreement (the full text of the section is attached), related party activities and/or conflicts of interest occur when for any transaction the benefits of an interested party may be seen as competing with those of the State of Florida. Such conflicts of interest:

- May be financial or non-financial.
- May include actual, potential and perceived conflicts of interest.
- Include organizational conflicts of interest that occur because of a relationship with an affiliate or subsidiary organization.
- May occur due to governing board members and/or active entity employees.

Current Status:

Below is a list of estimated amounts of estimated FY 2023 related party purchases and agreements.

Item No.	Estimated Amount	Related Party and Affiliated Organization	Activity
a	\$3,900,000	Laurie Rich Levinson / School Board of Broward County	Provider Contract for VPK Services
b	\$65,000	Beverly Batson / Ark Christian Preschool	Provider Contract for SR and/or VPK Services, ARPA Grants
c	\$25,000	Cindy Arenburg Selzer / Children's Services Council of Broward County	Sponsorship for annual publication of the Broward County Family Resource Guide

Recommended Action:

Approve FY 2023 Estimated Related Party Agreements and Purchases

Supporting Documentation:

Related party disclosure requirements under DEL Grant Agreement

**DEL FY2021-22 GRANT AGREEMENT
EXHIBIT III AUDIT REQUIREMENTS (Page 59)**

2. Related Party Disclosures

...[T]he grantee shall comply with all applicable provisions of Chapter 112, F.S., Public Officers and Employees, as required by s. 1002.83(8) and s. 1002.84(20), F.S. for related party transactions.

2.1. Documentation of related party activity to support proper written notification to the entity's governing board is required and must be submitted to OEL for review/acceptance. Such supporting documentation includes the following items.

2.1.1. The impacted individual must complete the necessary conflict of interest disclosure forms.

2.1.2. Any governing board member(s) benefitting from the activity must disclose in advance in writing the conflict of interest and must abstain from the vote process.

2.1.3. Meeting minutes that reflect a valid vote of approval by two-thirds vote of the entire membership of the governing board.

2.1.4. A copy of the agreement or written summary of the transaction including the start date, purpose, amount/cost incurred and funding/OCA code(s) charged.

2.1.5. Related documentation to verify compliance with state purchasing rules.

2.2. No related party activities may be executed without approval from the Office.

2.2.1. Transactions under \$25,000 must be submitted to OEL for processing within 30 days after receipt of governing board approval.

2.2.2. Transactions of \$25,000 or more must be submitted to OEL for prior written approval before the contract/agreement/activity can be executed.

2.3. Related party activities and/or conflicts of interest occur when for any transaction the benefits of an interested party may be seen as competing with those of the State of Florida. Such conflicts of interest:

2.3.1. May be financial or non-financial.

2.3.2. May include actual, potential and perceived conflicts of interest.

2.3.3. Include organizational conflicts of interest that occur because of a relationship with an affiliate or subsidiary organization.

2.3.4. May occur due to governing board members and/or active entity employees.

2.4. Each ELC shall submit one electronic copy of the support files described above in Section 2.1 and any other supporting files considered necessary electronically to the report recipient indicated in Exhibit VI – List of Reports. If the ELC does not have access to the OEL SharePoint site, OEL will provide alternative written instructions.

FYI 1 – Cash Disbursements

In accordance with ELC Cash Disbursement Policy Approved September 12, 2019 cash disbursements issued by ELC in amounts greater than \$1,000 and less than \$35,000 are submitted to the ELC Board for review monthly.

Cash disbursement for April 2022

Vendor Name	Amount	Purpose
ADP, Inc.	2,110.92	Processing Charges for 3/19/22 & 4/2/22
Ann Marie Maceda-Calderon	2,100.00	CLASS Observations for March 2022
Audacy Operations, Inc.	4,008.00	150 Radio Spot Ads for VPK/SR 3/28/22-4/10/22
Bluejean Software, Inc.	1,171.88	Hosting, Maintenance, and Support March 2022
Broward Family Life Magazine, Inc.	2,415.00	April 2022 Broward Bookworm Ad
Business Card	1,385.06	Bank of America Ops Purchases C. Klima (No Individual Items > \$1,000)
Business Card - AT&T	4,361.08	Cell Phone and Data Charges February 2022
Business Card - AT&T	4,361.02	Cell Phone and Data Charges March 2022
Carmen Nicholas	4,550.00	CLASS Observations March 2022
Children's Services Council of Broward	25,000.00	Family Resource Guide - Article Submission 22/23
Colonial Life & Accident Insurance	5,093.51	April 2022 Employee Health Benefits
Crown Castle Fiber, LLC.	1,050.00	April 2022 Internet Services
Evelyn Puerto	3,500.00	CLASS Observations March 2022
Fort Lauderdale Crown Center, LLC.	34,379.10	May 2022 Rent Suite 301
Guardian	12,334.67	May 2022 Employee Health Benefits
Humana Insurance Co.	1,213.37	May 2022 Employee Health Benefits
iHeartMedia Entertainment	2,556.00	April 2022 Ads on WMIB
iHeartMedia Entertainment	3,992.00	April 2022 Ads on WZTU
iHeartMedia Entertainment	7,668.00	March 2022 Ads on WMIB
iHeartMedia Entertainment	11,976.00	March 2022 Ads on WZTU
Indeed	6,000.00	March 2022 Job Postings
K&G, LLC.	1,600.00	Online vendor reg & pmt website for 2022 event
Kimesha House	4,550.00	CLASS Observations March 2022
Lianne Betancourt	5,950.00	CLASS Observations March 2022
Maria Caro	2,450.00	CLASS Observations March 2022
Maria Lopez	2,450.00	CLASS Observations March 2022
Nova Southeastern University	2,981.00	State-Mandated Online Trainings
Revation Systems, Inc.	7,253.14	March 2022 Services
Robert Half International DBA OfficeTeam	1,540.00	AP Temp - T. Barnes 3/19/22 - 3/25/22
Robert Half International DBA OfficeTeam	1,232.00	AP Temp - T. Barnes 3/28-4/1/22
Robert Half International DBA OfficeTeam	1,540.00	AP Temp - T. Barnes 4/2/22 - 4/8/22
Robert Half International DBA OfficeTeam	1,540.00	AP Temp - T. Barnes 4/9 - 4/15/22
SHI International Corp.	21,600.00	Kid Size Stereo Headphones
Teachstone Training LLC	6,022.00	Infant, Toddler, & Pre-K Observation Score Sheets
The Devereux Foundation	1,525.00	Keynote Speaker at ELC of Broward Annual Conference
The Lincoln National Life Insurance	8,279.06	May 2022 Employee Health Benefits
ThreatTrack Security, Inc.	3,960.00	VIPRE Antivirus Renewal (3/30/22 - 3/29/23)
Webauthor.com LLC	5,000.00	CRM Software License April 2022
Yvette Veras	4,200.00	CLASS Observations March 2022



Match YTD Match Fundraising Report

Funder	Requested FY21/22	Status as of 4/21/2022
Coconut Creek	25,690	Recommended for Funding
Cooper City	-	No Funding Available
Coral Springs (Community Chest)	2,500	Recommended for Funding
Dania Beach	-	Not Funded
Davie	-	No Funding Available
Deerfield Beach	15,000	Recommended for Funding
Ft. Lauderdale	50,000	Recommended for Funding
Hallandale	10,000	Recommended for Funding
Hollywood	7,611	Recommended for Funding
Lauderdale By The Sea	2,000	Recommended for Funding
Lighthouse Point	1,000	Recommended for Funding
Lauderdale Lakes	-	No Funding Available
Lauderhill	3,000	Recommended for Funding
Margate	1,000	Recommended for Funding
Miramar	5,000	Recommended for Funding
North Lauderdale	5,000	Recommended for Funding
Oakland Park	-	Not Funded
Parkland	3,000	Recommended for Funding
Pembroke Park (Town)	-	No Funding Available
Pembroke Pines	35,000	Recommended for Funding
Plantation	22,000	Recommended for Funding
Pompano Beach	40,000	Recommended for Funding
Tamarac	-	Not Funded
Sunrise	55,890	Recommended for Funding
Southwest Ranches	-	No Funding Available
West Park	-	No Funding Available
Weston	6,850	Recommended for Funding
Wilton Manors	-	No Funding Available
Total Municipalities (SR)	\$ 290,541	Total Requested FY21
United Way	130,000	Committed as of July 1, 2021
Child Care Providers	500,000	Committed as of July 1, 2021
Broward County	1,490,872	Committed as of July 1, 2021
CSC	2,939,423	Committed as of July 1, 2021
Total All Match	\$ 5,350,836	Total SR Match



Executive Finance Committee Attendance Chart FY 2021-2022

QUORUM # NEEDED: 5

Member	Position	Term Started	Term Exp	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
EXECUTIVE															
1	Laurie Sallarulo - CHAIR	Chair			V			P	V		ABS	V			
2	Dawn Liberta	First Vice Chair	Jun 2020	Jun 2023		V			V	V		V	V		
3	Twan Russell	Second Vice Chair	Jun 2020	Jun 2023		V			V	ABS		V	V		
4	Cindy Arenberg Seltzer	Treasurer	Jun 2020	Jun 2023		V			V	V		ABS	V		
5	Monica King	Secretary	Jun 2020	Jun 2023		V			V	V		V	V		
6	Khalil Zeinieh	Program Rev. Chair	Jun 2020	Jun 2023		V			ABS	V		V	V		
7	Michael Asseff	Nominating Chair	Jun 2020	Jun 2023		V			V	V		V	V		
8	Richard Campillo	Audit Chair	Jul 2018	Jun 2023		V			V	V		V	V		
FINANCE															
QUORUM # NEEDED: 4															
1	Cindy Arenberg Seltzer- CHAIR				V			V	V		ABS	V	V		
2	Renee Podolsky				P			V	ABS		V	V	V		
3	Laurie Sallarulo				V			ABS	V		ABS	V	ABS		
4	Twan Russell				V			ABS	ABS		V	V	ABS		
5	Zachary Talbot				ABS			V	V		V	ABS	V		
6	Khalil Zeinieh	August 2021						V	V		V	V	V		
7	Dawn Liberta	August 2021						V	V		V	V	V		
V - Virtual present at meeting															
ABS - Absent from Meeting															
FM First Meeting LM Last Meeting															
C- Confirmed Attendance															
P - Via Phone attendance															
Shaded areas - no meeting scheduled															
O:\Board\Board and Committee Meetings\Executive Finance Committee Packets\FY 2021-2022 Exec Finance Committee															

Except for Chair an Officers term is for two years
 No officer may hold the same elected position for more than (1) term of two years