



**Early Learning Coalition of Broward County, Inc.**  
**FINANCE Committee Meeting Agenda – March 23, 2021 – 1:30 pm**

*Virtual Meeting*

Meeting Call-In Number: 1 (872)240-3412 Access Code: 534-097-765

Go To Meeting Access: <https://global.gotomeeting.com/join/534097765>

*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   |   |
|--------------|--|--|---|
| <b>I.</b>    | <b>Call to Order</b>   |  | Cindy Arenberg-Seltzer, Finance Chair                             |
| <b>II.</b>   | <b>Roll Call</b>   |  | Elsy Silvestre, Executive Assistant                               |
| <b>III.</b>  | <b>Finance Committee Consent Agenda</b><br>a. Approve February 2, 2021 Finance Committee meeting minutes   | <b>1</b>   | Cindy Arenberg-Seltzer, Finance Chair                             |
| <b>IV.</b>   | <b>Finance Committee Regular Business</b><br>a. FIN214RB1 Approve February 2021 Interim Financial Statements<br>b. FIN214RB2 Approve Proposed Provider Rate Increase<br>c. FIN214RB3 Approve Budget Amendment #4<br>d. FIN214RB4 Approve Initiation of FY22 Procurements | <b>4</b><br><b>12</b><br><b>13</b><br><b>22</b>  | Cindy Arenberg-Seltzer, Finance Chair<br><br>Christine Klima, CAO |
| <b>VII.</b>  | <b>FYI</b><br>• FYI1 January Cash Disbursements<br>• FYI2 February Cash Disbursements<br>• FYI3 ELC Match Funding Raising Chart<br>• FYI4 Exec/Finance Attendance Chart  | <b>23</b><br><b>24</b><br><b>25</b><br><b>26</b> |   |
| <b>VIII.</b> | <b>Unfinished Business</b><br><b>New Business</b><br><b>Matters from the Board</b><br><b>Matters from the CEO</b><br><b>Matters from our Partners</b><br><b>Public Comment</b><br><b>Next Finance Committee: April 27, 2021 @ 1:30 PM</b><br><b>Adjourn</b>              |  |   |

**Please Note:** Agenda 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**  
**February 2, 2021 at 1:30 pm directly following the Executive Committee Meeting**  
 Virtual Meeting

|                       |   |
|-----------------------|---|
| Members in Attendance | Renee Podolsky; Cindy Arenberg-Seltzer; Laurie Sallarulo; Zachary Talbot;   |
| Members Absent        | Twan Russell  |
| Staff in Attendance   | Renee Jaffe, CEO; Christine Klima, CAO; Hubert Cesar, CIO; Howard Bakalar, CPO; Judith Merritt, COO, Reiner Potts, Financial Analyst; Sandra Paul; Keisha Dunn-Pettis; Allison Metsch, Director of Education & Quality Initiatives; Elsy Silvestre, Executive Assistant |
| Others in Attendance  | Jacob Jackson, General Counsel; Monica King; Cara Cerchione; Dawn Liberta, Michael Asseff; Richard Campillo; Khalil Zeinieh.  |

| Item  | Action/Discussion  |
|---|--|
| Welcome & Call to Order   | Cindy Arenberg Seltzer called the Finance Committee to order at 1:33 pm. Roll was called and initially a quorum was not established, however, a quorum was established 30 minutes into the meeting.  |
| <b>CONSENT AGENDA</b><br><br>a. Approve December 1, 2020 Finance Committee meeting minutes  | There was a <b>Motion</b> to move the Consent Agenda by Renee P. and <b>Seconded</b> by Laurie S. <b>Unanimously approved. Motion Passes.</b>  |
| <b>REGULAR BUSINESS:</b><br><br>a. FIN213RB1 Approve December 2020 Interim Financials<br><br>b. FIN213RB2 Approve Budget Amendment #3 | <p><b><u>Approve December 2020 Interim Financials</u></b></p> <p>The School Readiness Program was on target at 50% as of December 31, 2020. There was a decline from July to December due to schools re-opening in August and a gradual phase out of some State emergency waivers. We are expecting that after waivers expire at the end of December, we will have a steeper decline. Our SR is at a normal level at midyear, but that may change in January.</p> <p>In November ELC received \$10M to enroll new children off the waitlist. We are inviting about 400 kids every two weeks, 800 kids/month. There are about 1400 still on the waitlist. We are working to enroll every child that we can because we have so much funding.</p> <p>VPK expenditures were low for the first few months of the fiscal year because of COVID19 closures. Our enrollment levels are now closer to where they would normally be, but the late ramp up likely means that we won't utilize our full allocation this year and a budget adjustment will be necessary.</p> <p>Committee Chair thought that Program Review Committee may want to look at the</p> |

|                                |  |
|--------------------------------|--|
|                                | <p>impact of low VPK enrollment on families and if additional supports may be needed. CPO stressed the importance of advocating for extending the VPK deadline beyond June 30 to allow children to stay enrolled longer. Chair suggested adding this to the legislative agenda and reaching out to Children’s Movement about advocacy. Chair will also add the issue to the CSC legislative agenda to make it clear that they need to extend the deadline.</p> <p>Chair will bring it to Executive Committee from Finance Committee.</p> <p>CPO noted that we still have 1,400 school aged children attending full time care compared to 70 the prior year. Staff will continue to monitor this trend.</p> <p>CEO added that we are currently reaching out to those that have applied for VPK but not enrolled.</p> <p><b><u>Approve Budget Amendment #3</u></b></p> <p>CAO went over the budget amendment, noting that \$4 million surplus is currently projected at year end.</p> <p>She suggested that the committee consider the following in order to utilize the funds:</p> <ul style="list-style-type: none"> <li>1)A rate increase beyond the one currently being implemented by OEL as high as OEL will allow</li> <li>2)Infrastructure &amp; Health &amp; Safety Grants to Providers</li> </ul> <p>Committee Chair reiterated the importance of continuing to enroll as many children as possible</p> <p>Committee Chair mentioned that now that a quorum was established, the committee should vote on all action items.</p> <p>There was a <b>Motion</b> to move the Consent Agenda by Renee Podolsky and Seconded by Laurie Sallarulo. <b>Unanimously approved. Motion Passes.</b></p> <p>There was a <b>Motion</b> to move the Approve December 2020 Interim Financials by Renee Podolsky and Seconded by Laurie Sallarulo. <b>Unanimously approved. Motion Passes.</b></p> <p>There was a <b>Motion</b> to move the Approve Budget Amendment #3 by Renee Podolsky and Seconded by Laurie Sallarulo. <b>Unanimously approved. Motion Passes.</b></p> |
| <b>NEW BUSINESS</b>            | There was no discussion.   |
| <b>MATTERS FROM CHAIR</b>      | There was no discussion  |
| <b>MATTERS FROM COMMITTEES</b> | There was no discussion.   |
| <b>PUBLIC COMMENT</b>          | There was no comment.  |

|                          |  |
|--------------------------|--|
| <b>NEXT MEETING DATE</b> | March 23, 2021 at 1:30 PM                                  |
| <b>ADJOURN</b>           | Renee Podolsky motioned to adjourn the meeting at 2:27 PM. |

*These minutes contain the action items of the Board meeting of the Early Learning Coalition of Broward. They do not include all 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.*

DRAFT

|                     |   |
|---------------------|---|
| ITEM#/MEETING       | FIN214RB1 / FINANCE   |
| MEETING DATE:       | 3/23/2021   |
| SUBJECT:            | February 2021 Interim Financial Statements  |
| FOR ACTION:         | YES   |
| RECOMMENDED ACTION: | <b>Approve February 2021 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant</b> |
| FINANCIAL IMPACT:   | None  |
| AS RECOMMENDED      | Finance Committee   |

**Background Information:**

The Interim Financial Statements for the eight-month period ending February 28, 2021 are attached for review. Financial Highlights for the period are as follows:

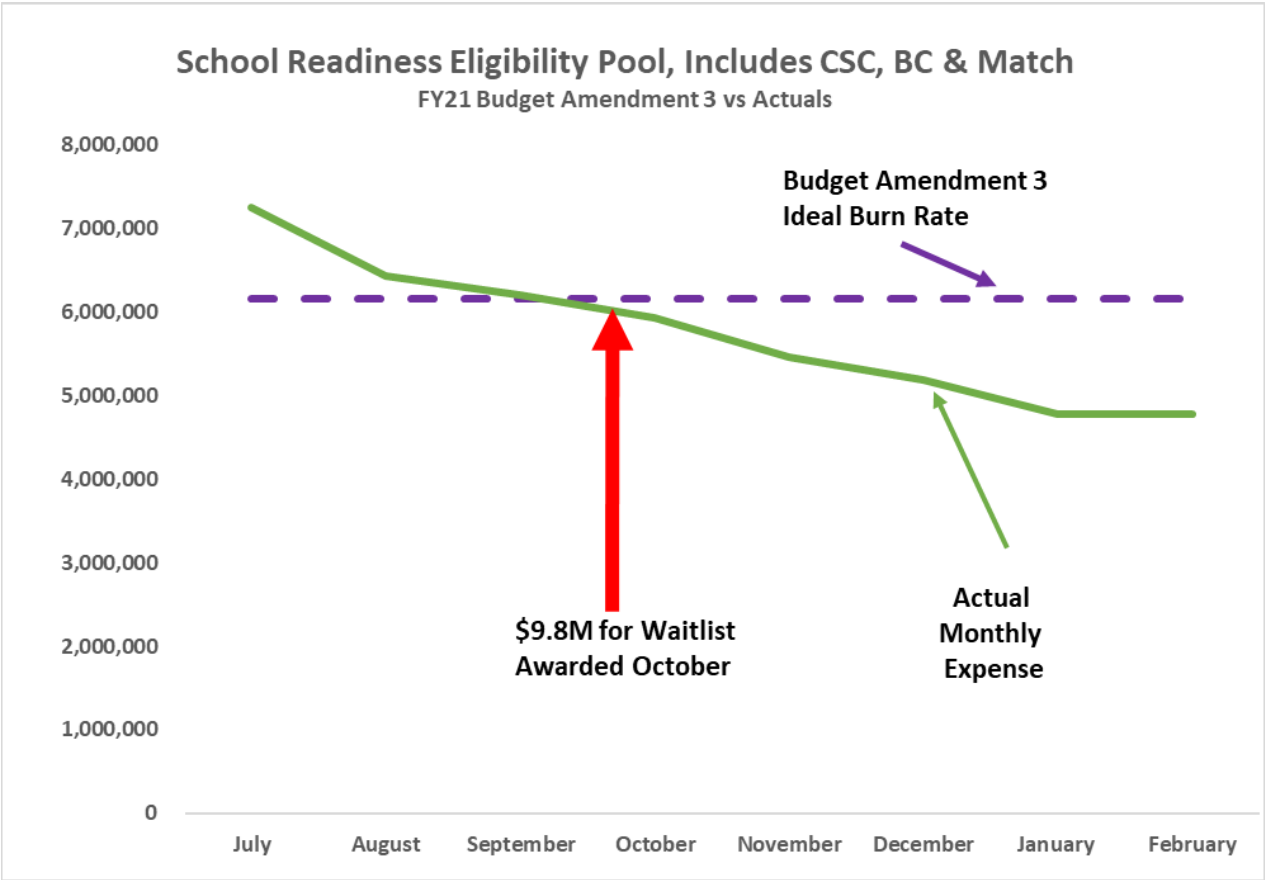
**1. Overall**

At 70%, ELC’s overall year-to-date expenditures appear to be 3% above the 67% target for February expenditures, which would imply that the pace of spending is too fast. However, deeper analysis of trends within individual funding streams contradicts that conclusion. Instead, staff project that the return “normal” School Readiness program rules starting January 1 and low attendance as the pandemic drags could yield a year end surplus as high as \$6.2 million by fiscal year end despite ongoing efforts to clear Broward’s School Readiness waitlist, a recent increase to the maximum provider reimbursement rate and ELC’s on-going drive to add sorely needed new staff. See the Action Item for Budget Amendment #4 for the plan to address this projected surplus.

**2. OEL School Readiness Program**

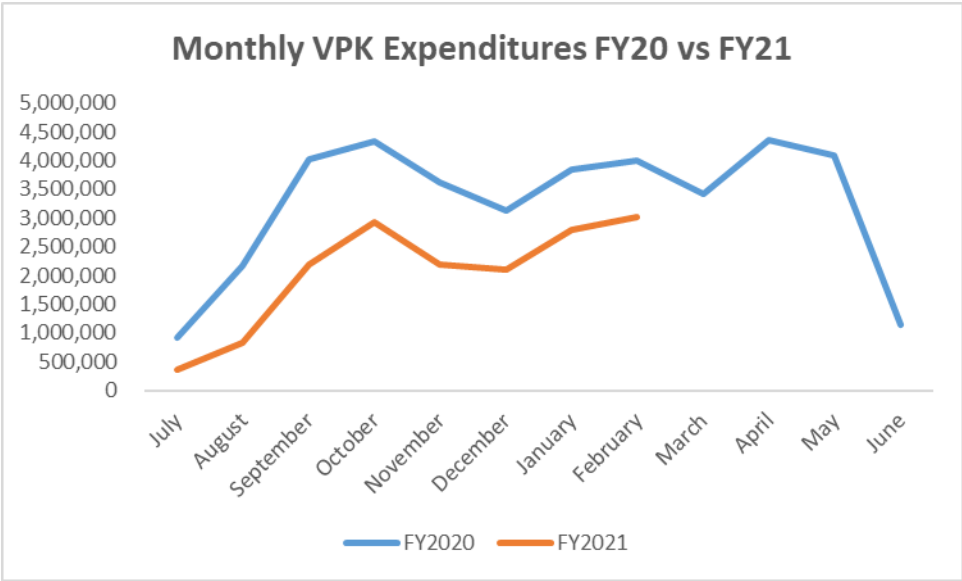
The pace of expenditures in the School Readiness Eligibility pool of funds (Including OEL, CSC, Broward County and other local match funds) has been steadily falling as Schools began to reopen and OEL phased out State Emergency waivers of co-pays and child absence limits between August and January. Significantly fewer referrals for services from ChildNet compared to the prior year also contributed to the decline. Unfortunately, OEL delayed issuing the funding allocations needed to plan the pace of waitlist enrollments until October and did not decide on a provider rate increase methodology until February, which delayed implementation and the ramp up of new expenditures.

In February, monthly expenditures began to level off as spending gains from over 900 new enrollments from the waitlist and a newly approved provider rate increase caught up with losses from low attendance due to the pandemic, lower than normal ChildNet referrals and higher than usual monthly attrition. The trend of expenditure gains is expected to continue over the coming months as staff continue to work toward clearing the remaining 1,500 non-school aged children from the waitlist. But these gains are not expected to be enough to prevent a significant year end surplus currently projected at approximately \$6 million. See the Action Item for Budget Amendment #4 for the plan to address this projected surplus



**3. OEL VPK Program**

VPK slot expenditures through February were far below normal for the year because most summer programs were closed due to health and safety concerns with in-person instruction and the slower than normal enrollment rate after the start of the school year. While most programs are now open and the pace of contract utilization has increased as a result, staff estimate that up to 50% of the original \$40 million allocation could remain unused by year end. (See Budget Amendment #3 for updated allocation projection). VPK is funded by OEL 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.



**4. OEL CARES ACT First Responder Program**

Slot expenditures are declining for this temporary, pandemic-related initiative pending the program’s scheduled sunset on March 31, 2021. More than 2,500 new children of essential health workers and first responders were actively enrolled in this program by the end of July with a YTD cost of approximately \$11M as of February 28, 2021. Families received services in three month increments regardless of income. Families must qualify as income eligible in order to continue after the program sunsets.

**5. CARES Act Grants to Providers:**

More than \$5 million in CARES pandemic relief grants were awarded to providers as of February to help sustain the operating capacity of the provider community and preserve the workforce. All remaining grants for Phase IV have now been issued.

|               |  |
|---------------|--|
| Phase I:      | \$2M for high quality providers that were open since April (Contracted & Non-Contracted) |
| Phase II:     | \$1.4M for high quality providers that re-opened by August 31                            |
| Phase III:    | \$740K for all other providers   |
| Phase IV:     | <u>\$900K for supplemental grants for all providers issued in January 2021</u>           |
| <b>Total:</b> | <b>\$5.04M</b>   |

**Supporting Documents:**

- February 2021 Interim Financial Statements



## **Early Learning Coalition of Broward County, Inc.**

# **INTERIM FINANCIAL STATEMENTS FISCAL YEAR 2020-2021 For The Eight Months Ended February 28, 2021**

**Submitted to the Finance Committee**

**March 23, 2021**



**Early Learning Coalition of Broward County, Inc.**  
**FY 2019-2020 Statement of Financial Position**  
**As of February 28, 2021**

|   | <b>February 28, 2021</b> | <b>February 28, 2020</b> |
|---|--------------------------|--------------------------|
| <b>Assets:</b>                              |                          |                          |
| Cash  | \$ 3,064,076             | \$ 1,518,758             |
| Grants Receivable                           | 16,437,592               | 18,680,824               |
| Accounts Receivable                         | 1,039,397                | 1,250,043                |
| Due From Providers                          | 2,651,274                | 356                      |
| Prepaid Expense                             | 192,200                  | 233,395                  |
| Fixed Assets                                | 17,178                   | 21,094                   |
| <b>Total Assets</b>                         | <b>\$ 23,401,716</b>     | <b>\$ 21,704,469</b>     |
| <br><b>Liabilities:</b>                     |                          |                          |
| Accounts Payable                            | \$ 260,225               | \$ 264,574               |
| Salary & Benefits Payable                   | 22,392                   | 20,815                   |
| Compensated Absences                        | 303,467                  | 201,522                  |
| Rent Abatement                              | 154,864                  | 115,803                  |
| Due to Providers                            | 7,727,558                | 8,468,776                |
| Due to 211-Broward                          | 0                        | 31,129                   |
| Due to Children's Forum                     | 0                        | 32,959                   |
| Due to Other Agencies                       | 2,647,917                | 18,720                   |
| Deferred Revenue                            | 12,135,760               | 12,295,052               |
| <b>Total Liabilities</b>                    | <b>\$ 23,252,183</b>     | <b>\$ 21,449,350</b>     |
| <br><b>Net Assets</b>                       |                          |                          |
| Unrestricted                                | 149,533                  | 255,119                  |
| <b>Total Net Assets</b>                     | <b>149,533</b>           | <b>255,119</b>           |
| <br><b>Total Liabilities and Net Assets</b> | <br><b>\$ 23,401,716</b> | <br><b>\$ 21,704,469</b> |

**Early Learning Coalition of Broward County, Inc.**  
**FY 2019-2020 Statement of Activities**  
**For The Month Ending February 28, 2021**

|  | February 2021<br>Actual | FY 2021<br>YTD Actual | FY 2020<br>YTD Actual |
|--|-------------------------|-----------------------|-----------------------|
| <b>Revenue</b>                               |                         |                       |                       |
| OEL School Readiness                         | \$ 3,767,853            | \$ 39,694,901         | \$ 34,856,881         |
| OEL School Readiness Match                   | 598,545                 | 2,377,861             | 3,698,177             |
| OEL Preschool Development Grant              | 22,693                  | 593,371               | 212,347               |
| OEL CARES                                    | 641,843                 | 17,815,700            | -                     |
| OEL - SR Program Assessments                 | -                       | -                     | 90,942                |
| OEL - Voluntary Pre-K                        | 3,009,769               | 16,372,470            | 26,046,001            |
| OEL - VPK Monitoring & Outreach              | 644                     | 5,192                 | 54,232                |
| CSC - Income Eligible                        | 220,728                 | 2,480,399             | 4,069,281             |
| CSC - Vulnerable Populations                 | 122,352                 | 1,342,618             | 2,705,437             |
| Broward County- Match                        | 130,598                 | 1,184,165             | 1,490,361             |
| Broward County - Special Needs               | 14,822                  | 213,160               | 361,601               |
| DCF Entrant                                  | -                       | -                     | 184,057               |
| Univ of Florida Lastinger Ctr                | -                       | 23,740                | 11,230                |
| Municipalities-SR Local Match                | 32,733                  | 311,604               | 353,187               |
| Learning Pods, 3Ts, BECE & Misc              | 18                      | 286,543               | 63,195                |
| <b>Total Revenue</b>                         | <b>\$ 8,562,597</b>     | <b>\$ 82,701,723</b>  | <b>\$ 74,196,929</b>  |
| <b>Expenses</b>                              |                         |                       |                       |
| <b>Child Care Slots and Incentives:</b>      |                         |                       |                       |
| OEL School Readiness                         | \$ 3,049,607            | \$ 33,900,890         | \$ 29,237,212         |
| OEL School Readiness Match                   | 598,545                 | 2,377,745             | 3,697,997             |
| OEL CARES - First Responders                 | 641,843                 | 11,190,209            | -                     |
| OEL - Voluntary Pre-K                        | 2,900,361               | 15,626,281            | 25,249,830            |
| CSC - Income Eligible                        | 194,866                 | 2,227,504             | 3,669,058             |
| CSC - Vulnerable Populations                 | 90,770                  | 1,098,668             | 2,506,554             |
| Broward County- Match                        | 116,087                 | 1,052,591             | 1,346,968             |
| Broward County - Special Needs               | 13,175                  | 189,475               | 350,950               |
| DCF Entrant                                  | -                       | -                     | 162,359               |
| Univ of Florida Lastinger Ctr                | -                       | -                     | 8,625                 |
| Municipalities-SR Local Match                | 84,514                  | 319,621               | 291,127               |
| Learning Pods Funders Collaborative          | -                       | 206,000               | -                     |
| Grants to Providers                          | 22,558                  | 5,688,743             | 9,900                 |
| <b>Total Child Care Slots and Incentives</b> | <b>\$ 7,712,326</b>     | <b>\$ 73,877,729</b>  | <b>\$ 66,530,579</b>  |
| <b>Sub Recipient Expense</b>                 |                         |                       |                       |
| School Board of Broward County               | \$ -                    | \$ 1,192,800          | \$ -                  |
| Nova Southeastern University                 | -                       | -                     | -                     |
| Children's Forum                             | 7,687                   | 50,986                | 268,381               |
| 211 Broward                                  | 36,205                  | 300,715               | 258,254               |
| <b>Total Sub Recipient Expense</b>           | <b>\$ 43,893</b>        | <b>\$ 1,544,501</b>   | <b>\$ 526,634</b>     |
| <b>ELC Expense</b>                           |                         |                       |                       |
| Salaries & Benefits                          | \$ 797,323              | \$ 6,416,651          | \$ 6,017,776          |
| Attorneys                                    | 2,204                   | 36,556                | \$ 48,412             |
| Auditors                                     | 11,250                  | 28,250                | \$ 31,380             |
| Temporary Staff                              | -                       | -                     | \$ 10,556             |
| Consultants                                  | 2,243                   | 66,707                | \$ 94,867             |
| Staff & Board Travel                         | 550                     | 3,140                 | \$ 51,624             |
| Insurance                                    | 2,771                   | 22,142                | \$ 9,575              |
| Office Rent & Maintenance                    | 47,802                  | 309,692               | \$ 283,905            |
| Office Machines & Storage                    | 2,162                   | 7,346                 | \$ 8,507              |
| Software Licences                            | 14,367                  | 134,618               | \$ 80,389             |
| Internet, Email, Website, Phones             | 6,269                   | 71,161                | \$ 54,755             |
| Cell Phones                                  | 4,743                   | 37,912                | \$ 38,135             |
| Sponsorships & Memberships                   | 1,845                   | 8,736                 | \$ 13,139             |
| Books for Kids                               | -                       | 1,790                 | \$ -                  |
| Other Operating Costs                        | 9,649                   | 90,881                | \$ 359,666            |
| Computer Equipment & Software                | -                       | 48,429                | \$ 69,546             |
| Furniture & Fixtures                         | -                       | 8,548                 | \$ 16,956             |
| <b>Total ELC Expense</b>                     | <b>\$ 903,179</b>       | <b>\$ 7,292,559</b>   | <b>\$ 7,189,187</b>   |
| <b>Total Expenses</b>                        | <b>\$ 8,659,397</b>     | <b>\$ 82,714,789</b>  | <b>\$ 74,246,401</b>  |
| <b>Change in net assets</b>                  | <b>\$ (96,800)</b>      | <b>\$ (13,065)</b>    | <b>\$ (49,472)</b>    |
| Net assets, beginning of year                |                         | 162,598               | 304,591               |
| <b>Net assets, end of the period</b>         |                         | <b>\$ 149,533</b>     | <b>\$ 255,119</b>     |

**Early Learning Coalition of Broward County, Inc.**  
**FY 2019-2020 Annual Budget to Actual by Month**  
**For The Period Ending February 28, 2021**  
**Detail**

|  | FY2021<br>Budget<br>Amendment #3 | YTD<br>Actual        | Balance              | % of<br>Budget | Notes   |
|--|----------------------------------|----------------------|----------------------|----------------|---|
| <b>Revenue:</b>                              |                                  |                      |                      |                |   |
| OEL School Readiness                         | \$ 61,664,790                    | \$ 39,694,901        | \$ 21,969,889        | 64%            | Low due to pandemic                           |
| OEL School Readiness Match                   | 5,489,738                        | 2,377,861            | 3,111,877            | 43%            | 100% utilization expected                     |
| OEL Preschool Development Grant              | 1,004,332                        | 593,371              | 410,961              | 59%            | Ramping up, award rec'd in Dec                |
| OEL - CARES First Resp & Grants              | 16,776,496                       | 17,815,700           | (1,039,204)          | 106%           | Add'l funding received, budget adj req'd      |
| OEL - SR Program Assessments                 | -                                | -                    | -                    | 0%             |   |
| OEL - Voluntary Pre-K                        | 20,290,903                       | 16,372,470           | 3,918,433            | 81%            | Utilization ramping up, addl allocation avail |
| OEL - VPK Monitoring & Outreach              | 50,388                           | 5,192                | 45,196               | 10%            | 100% utilization expected                     |
| CSC - Income Eligible                        | 4,592,850                        | 2,480,399            | 2,112,451            | 54%            | Low due to pandemic                           |
| CSC - Vulnerable Populations                 | 4,267,850                        | 1,342,618            | 2,925,232            | 31%            | Funder of last resort, xfers to SR            |
| Broward County- SR Match                     | 1,677,564                        | 1,184,165            | 493,399              | 71%            |   |
| Broward County - Special Needs               | 665,231                          | 213,160              | 452,071              | 32%            | Funder of last resort, reallocation pending   |
| DCF Entrant                                  | -                                | -                    | -                    | 0%             |   |
| Univ of Florida Lastinger Ctr                | 35,000                           | 23,740               | 11,260               | 68%            |   |
| SR Local Match: United Way & Cities          | 500,000                          | 311,604              | 188,396              | 62%            |   |
| Learning Pods, 3Ts, BECE & Misc              | 336,000                          | 286,543              | 49,457               | 85%            | Periodic project expenditures                 |
| <b>Total Revenue</b>                         | <b>\$ 117,351,142</b>            | <b>\$ 82,701,724</b> | <b>\$ 34,649,418</b> | <b>70%</b>     |   |
| <b>Expense</b>                               |                                  |                      |                      |                |   |
| <b>Child Care Slots and Incentives</b>       |                                  |                      |                      |                |   |
| OEL School Readiness                         | \$ 49,986,959                    | \$ 33,900,890        | \$ 16,086,069        | 68%            | SR + SR Match Slots=86% of total              |
| OEL School Readiness Match                   | 5,489,738                        | 2,377,745            | 3,111,993            | 43%            | expenditures; 78% Required                    |
| OEL - CARES First Responders                 | 9,636,600                        | 11,190,209           | (1,553,609)          | 116%           | Add'l funding rec'd; sunsets 3/21             |
| OEL - Voluntary Pre-K                        | 19,510,484                       | 15,626,281           | 3,884,203            | 80%            | Additional allocation avail                   |
| CSC - Income Eligible                        | 4,133,565                        | 2,227,504            | 1,906,061            | 54%            | Interchangeable with BC SR Match              |
| CSC - Vulnerable Populations                 | 3,841,065                        | 1,098,668            | 2,742,397            | 29%            | Funder of last resort, xfers to SR            |
| Broward County- SR Match                     | 1,491,168                        | 1,052,591            | 438,577              | 71%            | Interchangeable with CSC Income Elig          |
| Broward County - Special Needs               | 591,316                          | 189,475              | 401,841              | 32%            | Funder of last resort, xfers to SR            |
| Municipalities-SR Local Match                | 500,000                          | 319,621              | 180,379              | 64%            |   |
| Learning Pods, 3Ts, BECE & Misc              | 206,000                          | 206,000              | -                    | 100%           | Project complete                              |
| Grants & Stipends to Providers               | 5,804,092                        | 5,688,743            | 115,349              | 98%            | All YTD Grants have been awarded              |
| <b>Total Child Care Slots and Incentives</b> | <b>\$ 101,190,987</b>            | <b>\$ 73,877,729</b> | <b>\$ 27,313,258</b> | <b>73%</b>     |   |
| <b>Sub Recipient Expense</b>                 |                                  |                      |                      |                |   |
| School Board of Broward County               | \$ 1,192,800                     | \$ 1,192,800         | \$ -                 | 100%           | Sunsets 3/31                                  |
| Children's Forum                             | 100,900                          | 50,986               | 49,914               | 51%            | Billing delay                                 |
| 211 Broward                                  | 462,000                          | 300,715              | 161,285              | 65%            |   |
| <b>Total Sub Recipient Expense</b>           | <b>\$ 1,755,700</b>              | <b>\$ 1,544,501</b>  | <b>\$ 211,199</b>    | <b>88%</b>     |   |
| <b>ELC Expense</b>                           |                                  |                      |                      |                |   |
| Salaries & Benefits                          | \$ 10,784,020                    | \$ 6,416,651         | \$ 4,367,369         | 60%            | Hiring for new positions                      |
| Attorneys                                    | 104,000                          | 36,556               | 67,444               | 35%            |   |
| Auditors                                     | 31,000                           | 28,250               | 2,750                | 91%            | Audit wrapping up                             |
| Temporary Staff                              | -                                | -                    | -                    | 0%             |   |
| Consultants                                  | 434,888                          | 66,707               | 368,181              | 15%            | CLASS observations pending                    |
| Staff & Board Travel & Training              | 75,921                           | 3,140                | 72,781               | 4%             | Low due to pandemic                           |
| Insurance                                    | 41,423                           | 22,142               | 19,281               | 53%            | New carriers, policy billing shifts           |
| Office Rent & Maintenance                    | 441,973                          | 309,692              | 132,281              | 70%            |   |
| Office Machines & Storage                    | 10,085                           | 7,346                | 2,739                | 73%            |   |
| Software Licenses                            | 244,241                          | 134,618              | 109,623              | 55%            |   |
| Internet, Email, Website, Phones             | 57,046                           | 71,161               | (14,115)             | 125%           | More cost eff. Email host pending             |
| Cell Phones                                  | 40,002                           | 37,912               | 2,090                | 95%            | Vendor discount pending                       |
| Sponsorships & Memberships                   | 53,214                           | 8,736                | 44,478               | 16%            | Seasonal expenditures                         |
| Books for Kids                               | 100,000                          | 1,790                | 98,210               | 2%             | Projects Pending                              |
| Other Operating Costs                        | 184,602                          | 90,881               | 93,721               | 49%            |   |
| Computer Equipment & Software                | 56,600                           | 48,429               | 8,171                | 86%            | New staff equip, budget adj req'd             |
| Furniture & Fixtures                         | 2,253                            | 8,548                | (6,295)              | 379%           | One time expenditures                         |
| Unallocated (Budget Only)                    | 1,743,187                        | -                    | 1,743,187            | 0%             |   |
| <b>Total ELC Expense</b>                     | <b>\$ 14,404,455</b>             | <b>\$ 7,292,559</b>  | <b>\$ 7,111,896</b>  | <b>51%</b>     |   |
| <b>Total Non-Slot Expense</b>                | <b>\$ 16,160,155</b>             | <b>\$ 8,837,060</b>  | <b>\$ 7,323,095</b>  | <b>55%</b>     |   |
| <b>Total Expense</b>                         | <b>\$ 117,351,142</b>            | <b>\$ 82,714,789</b> | <b>\$ 34,636,353</b> | <b>70%</b>     |   |

**Early Learning Coalition of Broward County, Inc.**  
**FY 2019-2020 Annual Budget to Actual YTD**  
**For The Period Ending February 28, 2021**  
**Summary**

|  | FY2021<br>Budget<br>Amendment #3 | YTD<br>Actual        | Balance              | % of<br>Budget | Notes   |
|--|----------------------------------|----------------------|----------------------|----------------|---|
| <b>Revenue:</b>                              |                                  |                      |                      |                |   |
| OEL School Readiness                         | \$ 61,664,790                    | \$ 39,694,901        | \$ 21,969,889        | 64%            | Low due to pandemic   |
| OEL School Readiness Match                   | 5,489,738                        | 2,377,861            | 3,111,877            | 43%            | 100% utilization expected                                   |
| OEL Preschool Development Grant              | 1,004,332                        | 593,371              | 410,961              | 59%            | Ramping up, award rec'd in Dec                              |
| OEL - CARES First Resp & Grants              | 16,776,496                       | 17,815,700           | (1,039,204)          | 106%           | Add'l funding received, budget adj req'd                    |
| OEL - Voluntary Pre-K                        | 20,290,903                       | 16,372,470           | 3,918,433            | 81%            | Utilization ramping up, addl allocation avail               |
| OEL - VPK Monitoring & Outreach              | 50,388                           | 5,192                | 45,196               | 10%            | 100% utilization expected                                   |
| CSC - Income Eligible                        | 4,592,850                        | 2,480,399            | 2,112,451            | 54%            | Low due to pandemic   |
| CSC - Vulnerable Populations                 | 4,267,850                        | 1,342,618            | 2,925,232            | 31%            | Funder of last resort, xfers to SR                          |
| Broward County- SR Match                     | 1,677,564                        | 1,184,165            | 493,399              | 71%            |   |
| Broward County - Special Needs               | 665,231                          | 213,160              | 452,071              | 32%            | Funder of last resort, reallocation pending                 |
| Univ of Florida Lastinger Ctr                | 35,000                           | 23,740               | 11,260               | 68%            |   |
| SR Local Match: United Way & Cities          | 500,000                          | 311,604              | 188,396              | 62%            |   |
| Learning Pods, 3Ts, BECE & Misc              | 336,000                          | 286,543              | 49,457               | 85%            | Periodic project expenditures                               |
| <b>Total Revenue</b>                         | <b>\$ 117,351,142</b>            | <b>\$ 82,701,724</b> | <b>\$ 34,649,418</b> | <b>70%</b>     |   |
| <b>Expense</b>                               |                                  |                      |                      |                |   |
| <b>Child Care Slots and Incentives</b>       |                                  |                      |                      |                |   |
| OEL School Readiness                         | \$ 49,986,959                    | \$ 33,900,890        | \$ 16,086,069        | 68%            | SR + SR Match Slots=86% of Total Expenditures; 78% Required |
| OEL School Readiness Match                   | 5,489,738                        | 2,377,745            | 3,111,993            | 43%            |   |
| OEL - CARES First Responders                 | 9,636,600                        | 11,190,209           | (1,553,609)          | 116%           | Add'l funding rec'd; sunsets 3/21                           |
| OEL - Voluntary Pre-K                        | 19,510,484                       | 15,626,281           | 3,884,203            | 80%            | Additional allocation avail                                 |
| CSC - Income Eligible                        | 4,133,565                        | 2,227,504            | 1,906,061            | 54%            | Interchangeable with BC SR Match                            |
| CSC - Vulnerable Populations                 | 3,841,065                        | 1,098,668            | 2,742,397            | 29%            | Funder of last resort, xfers to SR                          |
| Broward County- SR Match                     | 1,491,168                        | 1,052,591            | 438,577              | 71%            | Interchangeable with CSC Income Elig                        |
| Broward County - Special Needs               | 591,316                          | 189,475              | 401,841              | 32%            | Funder of last resort, xfers to SR                          |
| Municipalities-SR Local Match                | 500,000                          | 319,621              | 180,379              | 64%            |   |
| Learning Pods, 3Ts, BECE & Misc              | 206,000                          | 206,000              | -                    | 100%           | Project complete  |
| Grants & Stipends to Providers               | 5,804,092                        | 5,688,743            | 115,349              | 98%            | All YTD Grants have been awarded                            |
| <b>Total Child Care Slots and Incentives</b> | <b>\$ 101,190,987</b>            | <b>\$ 73,877,729</b> | <b>\$ 27,313,258</b> | <b>73%</b>     |   |
| <b>Program Expense</b>                       |                                  |                      |                      |                |   |
| School Board of Broward County               | \$ 1,192,800                     | \$ 1,192,800         | \$ -                 | 100%           | Sunsets 3/21  |
| Children's Forum                             | 80,900                           | 42,971               | 37,929               | 53%            | Billing Delays  |
| 211 Broward                                  | 337,000                          | 219,268              | 117,732              | 65%            |   |
| Eligibility, Payments & CCR&R                | 6,388,455                        | 3,800,401            | 2,588,054            | 59%            |   |
| Quality & Education                          | 3,615,740                        | 1,576,399            | 2,039,341            | 44%            |   |
| <b>Total Program Expense</b>                 | <b>\$ 11,614,895</b>             | <b>\$ 6,831,839</b>  | <b>\$ 4,783,056</b>  | <b>59%</b>     |   |
| <b>Administrative Expense</b>                |                                  |                      |                      |                |   |
| School Board of Broward County               | \$ -                             | \$ -                 | \$ -                 | 0%             |   |
| Children's Forum                             | 20,000                           | 8,014                | 11,986               | 40%            | Billing delay   |
| 211 Broward                                  | 125,000                          | 81,447               | 43,553               | 65%            |   |
| ELC Administration                           | 4,400,260                        | 1,915,760            | 2,484,500            | 44%            | 2.3% of Revenues (ELC Only)                                 |
| <b>Total Administrative Expense</b>          | <b>\$ 4,545,260</b>              | <b>\$ 2,005,221</b>  | <b>\$ 2,540,039</b>  | <b>44%</b>     | <b>2.4% of Revenues (All Admin)</b>                         |
| <b>Total Expenses</b>                        | <b>\$ 117,351,142</b>            | <b>\$ 82,714,789</b> | <b>\$ 34,636,353</b> | <b>70%</b>     |   |

|                     |   |
|---------------------|---|
| ITEM#/MEETING       | FIN214RB2 / FINANCE   |
| MEETING DATE:       | 3/23/2021   |
| SUBJECT:            | <b>Revised Provider Maximum Reimbursement Rate Increase Proposal</b>  |
| FOR ACTION:         | Yes   |
| RECOMMENDED ACTION: | <b>Approved Revised Provider Maximum Reimbursement Rate Increase Proposal Effective April 1, 2021 Pending OEL Review and Approval</b> |
| FINANCIAL IMPACT:   | \$2.7 million FY21  |
| AS RECOMMENDED      | NA  |

**Background Information:**

Since the beginning of the current fiscal year, OEL has deferred approval for proposed increases to Broward’s maximum provider reimbursement base rate on four occasions most likely because OEL preferred to complete its own analysis and Statewide increase using appropriations earmarked for this purpose first. In February 2021, OEL finalized its methodology for implementing that increase effective January 1, 2021 and allocated paired funding to cover the additional cost for the remainder of the fiscal year. OEL has also indicated that funds to support their increase will be recurring in FY22. Upon completion of their process, OEL gave the greenlight to Coalitions to submit additional rate increase requests as they wished using the normal, 30-day turn around review process following approval of the proposal by the Coalition’s Board.

**Current Status:**

Interim analysis for FY21 expenditures and projections indicate that Broward will realize a surplus of approximately \$6.2 million by year end unless slot expenditures significantly increase as soon as possible. If School Readiness Allocations remain flat in FY22, the surplus could be even higher next year, even after the process of clearing the School Readiness waitlist of non-school aged children is complete and sustained going forward. Therefore, staff propose increasing all provider maximum reimbursement base rates as shown below to reach the Federal market rate targets for all non-school aged care levels effective April 1, 2022. Using the same methodology used by OEL, the estimated financial impact of the increase will be \$2.7 million in FY21 and \$11 million in FY22 with no decrease in the number of children served or deficit, assuming flat funding. See Utilization chart in Budget Amendment 4 Action Item for projections.

| <b>Proposed Increase to Maximum Base Reimbursement Rates by Care Level Eff. 4/1/21</b> |            |   |  |                              |  |                      |                      |  |
|--|------------|---|--|------------------------------|--|----------------------|----------------------|--|
| Unit of Care   | Care Level | Prior FY21 Maximum Base Rates Centers (Non-Gold Seal) | OEL Increase Implemented January 1, 2021 | Proposed Additional Increase | Proposed New Rate (Federal Target 75th Percentile) | Percent Increase OEL | Percent Increase ELC |  |
| Full time  | INF        | 30.80   | 13.20                                    | -                            | 44.00  | 43%                  | 0%                   |  |
|  | TOD        | 27.01   | 6.59                                     | 4.40                         | 38.00  | 24%                  | 16%                  |  |
|  | 2YR        | 26.73   | 5.57                                     | 7.30                         | 39.60  | 21%                  | 27%                  |  |
|  | PR3        | 25.17   | 1.83                                     | 9.00                         | 36.00  | 7%                   | 36%                  |  |
|  | PR4        | 24.88   | 1.83                                     | 8.90                         | 35.61  | 7%                   | 36%                  |  |
|  | PR5        | 24.88   | -  | 8.12                         | 33.00  | 0%                   | 33%                  |  |
|  | SCH        | 20.00   | -  | -                            | 20.00  | 0%                   | 0%                   |  |
|  | SPCR       | 35.43   | 15.18                                    | -                            | 50.61  | 43%                  | 0%                   |  |
| Part Time  | INF        | 23.10   | 14.90                                    | -                            | 38.00  | 65%                  | 0%                   |  |
|  | TOD        | 20.30   | 9.45                                     | 3.25                         | 33.00  | 47%                  | 16%                  |  |
|  | 2YR        | 20.05   | 8.00                                     | 6.95                         | 35.00  | 40%                  | 35%                  |  |
|  | PR3        | 18.88   | 3.62                                     | 7.50                         | 30.00  | 19%                  | 40%                  |  |
|  | PR4        | 18.66   | 3.09                                     | 7.25                         | 29.00  | 17%                  | 39%                  |  |
|  | PR5        | 18.66   | 3.09                                     | 7.25                         | 29.00  | 17%                  | 39%                  |  |
|  | SCH        | 15.00   | -  | -                            | 15.00  | 0%                   | 0%                   |  |
|  | SPCR       | 26.57   | 17.14                                    | -                            | 43.71  | 64%                  | 0%                   |  |

|                     |   |
|---------------------|---|
| ITEM#/MEETING       | FIN214RB3 / Finance                                       |
| MEETING DATE:       | 3/23/21   |
| SUBJECT:            | FY 2021 Budget Amendment #4                               |
| FOR ACTION:         | YES   |
| RECOMMENDED ACTION: | <b>Approve FY2021 Budget Amendment #4</b>                 |
| AS RECOMMENDED BY:  | Finance Committee   |
| FINANCIAL IMPACT:   | \$9,424,148 Net Decrease to Projected Revenue and Expense |

**Background Information:**

In June 2020, the Board approved a preliminary annual budget that reflected estimated revenues and expenditures pending receipt of actual grant award letters from funders. In September 2020, December 2020, and February 2021 the Board approved Amendments 1-3, which updated the budget to reflect final allocations received by that time. Since then, ELC has received additional allocations from OEL that require an updated expenditure plan, and analyzed actual expenditures and trends recorded through February 28, 2021. Staff propose amending the annual budget to reflect these changes.

**Current Status:** Key changes and updates Included in FY2021 Budget Amendment #4 are as follows:

**1. Revenue:**

***\$1,996,843 Increase to OEL School Readiness Allocation for Targeted Provider Rate Increases:***

In Early February 2021, OEL finally settled on a methodology for distributing a \$50 million pool earmarked by the State legislature to pay for targeted provider reimbursement rates Statewide. The change, which went into effect for services starting January 1, 2021 raised rates as a percentage of the Broward 2019 market survey rate for each care level as listed below. The change did not have any significant impact on ELC’s projected year-end surplus, however, because the OEL rate increase was paired with additional revenue to pay for it. To see a list of the prior rates and the updated rates in dollar terms, please see the Provider Rate Increase action item included in this packet.

| Care Level                           | Percentage of the Target 75 <sup>th</sup> Percentile of Broward Marketplace |
|--------------------------------------|---|
| Infant                               | 100%  |
| 1-year old                           | 85%   |
| 2-year old                           | 85%   |
| 3-year old                           | 70%   |
| 4-year old                           | 70%   |
| 5-year old (not yet in kindergarten) | 70%   |
| School Age                           | No change   |

***\$3,213,815 OEL CARES funding for First Responder Slots through March 31, 2021:***

At the end of February 2021, OEL allocated additional funds Statewide to cover the projected costs of phasing out the CARES First Responder child care slots program. The program sunsets on March 31, 2021 and staff anticipate that the funds will be fully utilized by that time.

***\$3,250,000 CSC Revenue Deferrals for FY22 First Quarter:***

- a. Shift \$1 million CSC Income Eligible Funding to FY22 Quarter 1: Because CSC provides slot funding for income eligible and vulnerable populations children on a fiscal year that runs October to September, staff are able to shift some of these funds out of ELC’s fiscal year 21 in order to use OEL SR Income Eligible funds

first, before they expire on June 30, 2021 and retain. In this way, ELC is able to eliminate a portion of the expected year end surplus in School Readiness funds while retaining the CSC funds for use in the first quarter of Fiscal Year 2022. Staff must take care in exercising this option, however, to ensure that ELC has secured sufficient other funding in FY21 to meet its annual commitment to draw down from the State's Federal match pool, since some of CSC's funds are currently earmarked for this match. ELC is able to fully utilize all CSC awards for subsidized dollars each year because it is part of pooled match funding that can be allocated to enrolled children easily through funding assignment adjustments.

- b. *Shift \$2,250 CSC Vulnerable Populations Funding to FY22 Quarter 1:* CSC's Vulnerable Populations program is a funder of last resort for vulnerable young children referred from other CSC-funded child and family programs. Whenever possible, staff transfer these children out of Vulnerable Population program funds into the School Readiness program to receive services for the long term. The program provides an important safety net for especially vulnerable children to receive care when their families might not be otherwise eligible for School Readiness or if funding is not immediately available. In FY22, ELC anticipates Vulnerable Populations program utilization will return to normal after the pandemic subsidies and the current SR waitlist enrollment effort is complete.

### ***\$300,000 reallocation of funds between Broward County Special Needs and School Readiness Match***

Broward County is a funder of last resort for Special Needs children waiting for SR funding and we continue to enroll all eligible children as quickly as possible when they appear on the SR waitlist. With the award of \$9.8 million in funds from OEL to enroll from the waitlist, staff have transferred a significant number of children enrolled in the County's Special Needs program into SR for seamless, long term services. Additionally, parent health and safety concerns due to the pandemic have slowed the pace of new enrollments for Special Needs children. As a result, ELC currently projects that the Special Needs portion of the contract will be under-utilized by approximately \$300,000 and the County has approved a request to temporarily re-allocate the funds into Broward County's School Readiness match program for Contract year FY21 only. In FY22, ELC anticipates Special Needs utilization will return to normal after the pandemic subsidies and the current waitlist enrollment effort is complete. Reallocating the funds to the Subsidized program will allow the ELC to maintain the total annual funding for the FY21 contract at its current levels overall and it will also yield a dollar for dollar match for the County from the State of Florida for slot expenditures. ELC is able to fully utilize all County awards for subsidized dollars each year because it is part of pooled match funding that can be allocated to enrolled children easily through funding assignment adjustments.

## **2. Expenses:**

### ***Plan to address an estimated \$6.2 million year-end funding surplus for slots.***

As of the eighth month of this extraordinary financial year, the full impact of the on-going pandemic on ELC's projected contract utilization is becoming more clear. The effort to enroll approximately 2,000 new children from the waitlist has gained traction since OEL awarded nearly \$10 million for this purpose in November. To date more than non-school aged children have been enrolled (calling approximately 800 per month) and approximately 1,500 non-school aged children remain on the waitlist. At the same time, the combined impact of cost reductions across the board following expiration of emergency state waivers on December 31; significantly lower costs for ChildNet referrals compared to prior year; coupled with Broward estimated 25% attrition rate for income eligible redeterminations, are projected to create a surplus of approximately \$6.2 million by year-end.

To address this projected surplus, staff propose the following:

**a. *Approximately \$ 2.7 million for rate increase to bring all non-school aged rates to 75<sup>th</sup> Percentile:***

As stated above, additional costs associated with a recent provider rate increase implemented on January 1, 2021 was paired with additional funding and will not affect ELC's currently projected surplus. That means that the ELC must request another rate increase of its own for the maximum amount allowable in order to utilize the lion's share of the expected surplus by fiscal year end.

Staff estimate that the rate proposal to bring all non-school-aged rates up to the Federal target levels as detailed in a separate action item will increase costs for child care by \$2.7 million for the remainder of the current fiscal year. Staff also estimate that the increase will be sustainable through FY22 assuming that current SR funding levels remain in place and effort to clear the waitlist of non-school aged children is complete and maintained through on-going, limited open enrollment. See attached utilization projections for more detail.

**b. *Approximately \$3 million in grants to providers to supplement CARES grants and help sustain provider infrastructure immediately***

Similar to ELC's initial Infrastructure and "Booster" Grants issued to providers at the onset of the pandemic, staff are prepared to implement 1 or more local grant initiatives as quickly as possible to help providers with operating costs and to help preserve Broward child care provider infrastructure as the pandemic wears on.

**c. *Approximately \$500,000 for Book Club expenditures***

ELC staff is proposing to coordinate a Summertime Book Club for Broward families with children age 0-5. Packets of books and accompanying activities based on the book themes would be mailed directly from a large publisher/distributor of children's books to the families' home addresses. We will make every effort to ensure these book packets respect and reflect the racial, ethnic, and language diversity of our community. ELC education staff, as well as prominent members of our community, would then lead scheduled online activities including "read-a-longs," and modeling the activities listed in the mailers. The concept was approved by the Program Review Committee on March 17, 2021 and staff are prepared to implement procurement for a vendor upon approval of budget authority.

***\$1,429,669 unallocated expense funding for supplemental provider grants at year-end, if available.***

Approximately \$1.4 million for operating expenses, including savings realized from \$550K in unused CARES administration funding; \$550K freed up by a last-minute December PDG award for quality activities; and \$300K in projected unused funding for open staff positions and CLASS Observer Consultant costs. These funds are available either directly or as offsets to free up SR dollars for supplemental grants to providers at year-end to ensure utilization before the funds expire on June 30, 2021.

**Supporting Documents:**

- Draft FY2021 Budget Amendment #4
- Three Year Financial Comparison Including FY2021 Budget Amendment #4
- Draft Amendment #4 vs FY21 Year to Date Actuals
- Utilization Projections



# FY2021 Amendment #4 Budget by Business Activity



**Revenue:**

|                                  | FY 2021              | FY 2021                                       | FY 2021                          | FY 2021             | FY 2021               |
|----------------------------------|----------------------|---|----------------------------------|---------------------|-----------------------|
|                                  | Child Care Slots     | Program Support Subsidized Child Care & CCR&R | Quality and Education Activities | Administration      | Total Budget          |
| OEL School Readiness             | \$ 48,624,370        | \$ 5,492,694                                  | \$ 6,062,000                     | \$ 3,482,569        | \$ 63,661,633         |
| OEL School Readiness Match Pool  | 5,489,738            | -   | -                                | -                   | 5,489,738             |
| OEL Preschool Development Grant  | -                    | -   | 954,115                          | 50,217              | 1,004,332             |
| OEL-CLASS Observations           | -                    | -   | -                                | -                   | -                     |
| OEL-CARES                        | 12,850,415           | -   | 6,559,667                        | 580,229             | 19,990,311            |
| OEL - Voluntary Pre-K            | 19,510,484           | 585,315                                       | -                                | 195,105             | 20,290,903            |
| OEL - VPK Monitoring & Outreach  | -                    | -   | -                                | 50,388              | 50,388                |
| CSC - Income Eligible            | 3,233,565            | 269,464                                       | -                                | 89,821              | 3,592,850             |
| CSC - Vulnerable Populations     | 1,816,065            | 151,339                                       | -                                | 50,446              | 2,017,850             |
| Broward County- Income Eligible  | 1,757,835            | 164,797                                       | -                                | 54,932              | 1,977,564             |
| Broward County - Special Needs   | 324,650              | 30,436  | -                                | 10,145              | 365,231               |
| DCF Entrant                      | -                    | -   | -                                | -                   | -                     |
| Univ of Florida Lastinger Ctr    | -                    | -   | 35,000                           | -                   | 35,000                |
| Local Match: United Way & Cities | 500,000              | -   | -                                | -                   | 500,000               |
| Learning Pods, 3 Ts, BECE & Misc | 206,000              | -   | 130,000                          | -                   | 336,000               |
| <b>Total Revenue</b>             | <b>\$ 94,313,122</b> | <b>\$ 6,694,044</b>                           | <b>\$ 13,740,782</b>             | <b>\$ 4,563,852</b> | <b>\$ 119,311,800</b> |

**Expense:**

**Child Care Slots & Incentives**

|  |                      |             |                     |             |                       |
|--|----------------------|-------------|---------------------|-------------|-----------------------|
| OEL - School Readiness                         | \$ 48,624,370        |             |                     |             | \$ 48,624,370         |
| OEL - School Readiness Match                   | 5,489,738            |             |                     |             | 5,489,738             |
| OEL - CARES First Responders                   | 12,850,415           |             |                     |             | 12,850,415            |
| OEL - Voluntary Pre-K                          | 19,510,484           |             |                     |             | 19,510,484            |
| CSC - Income Eligible                          | 3,233,565            |             |                     |             | 3,233,565             |
| CSC - Vulnerable Populations                   | 1,816,065            |             |                     |             | 1,816,065             |
| Broward County-Income                          | 1,757,835            |             |                     |             | 1,757,835             |
| Broward County - Special Needs                 | 324,650              |             |                     |             | 324,650               |
| DCF Entrant                                    | -                    |             |                     |             | -                     |
| Local Match: United Way & Cities               | 500,000              |             |                     |             | 500,000               |
| Learning Pods Collaborative                    | 206,000              |             |                     |             | 206,000               |
| Stipends & Grants to Providers                 | -                    |             | 8,804,092           |             | 8,804,092             |
| <b>Total Child Care Slots &amp; Incentives</b> | <b>\$ 94,313,122</b> | <b>\$ -</b> | <b>\$ 8,804,092</b> | <b>\$ -</b> | <b>\$ 103,117,214</b> |

**Sub Recipient Operating Expenses**

|                                      |             |                   |                     |                   |                     |
|--------------------------------------|-------------|-------------------|---------------------|-------------------|---------------------|
| School Board of Broward County       |             |                   | \$ 1,192,800        | -                 | \$ 1,192,800        |
| Children's Forum                     |             |                   | 80,900              | \$ 20,000         | 100,900             |
| 211 Broward                          |             | \$ 337,000        | -                   | 125,000           | 462,000             |
| <b>Total Sub Recipient Operating</b> | <b>\$ -</b> | <b>\$ 337,000</b> | <b>\$ 1,273,700</b> | <b>\$ 145,000</b> | <b>\$ 1,755,700</b> |

**ELC Operating Expenses**

|                              |             |                     |                     |                     |                      |
|------------------------------|-------------|---------------------|---------------------|---------------------|----------------------|
| Staff Costs                  |             | \$ 5,914,992        | \$ 2,160,147        | \$ 2,529,831        | \$ 10,604,969        |
| Attorneys                    |             | -                   | -                   | 104,000             | 104,000              |
| Auditors                     |             | -                   | -                   | 42,500              | 42,500               |
| Temporary Staff              |             | -                   | -                   | -                   | -                    |
| Consultants                  |             | 33,600              | 341,500             | 59,788              | 434,888              |
| Staff & Board Travel         |             | -                   | 1,670               | 74,251              | 75,921               |
| Insurance                    |             | 26,646              | 7,581               | 7,196               | 41,423               |
| Office Rent & Utilities      |             | 282,245             | 84,516              | 75,213              | 441,973              |
| Office Machines & Storage    |             | -                   | -                   | 10,085              | 10,085               |
| Software Licenses            |             | 34,238              | 45,750              | 129,453             | 209,441              |
| Phones/Internet/Web Page     |             | 59,095              | 16,814              | 15,937              | 91,846               |
| Cell Phones                  |             | -                   | -                   | 40,002              | 40,002               |
| Sponsorships & Memberships   |             | -                   | 5,000               | 48,214              | 53,214               |
| Books for Kids               |             | -                   | 600,000             | -                   | 600,000              |
| Fees, Supplies & Other Costs |             | 4,811               | 15,887              | 163,904             | 184,603              |
| Computers & Software         |             | -                   | -                   | 62,100              | 62,100               |
| Furniture & Fixtures         |             | -                   | -                   | 12,253              | 12,253               |
| Depreciation                 |             | -                   | -                   | -                   | -                    |
| Unallocated Budget Only      |             | 1,418               | 384,125             | 1,044,126           | 1,429,669            |
| <b>Total ELC Operating</b>   | <b>\$ -</b> | <b>\$ 6,357,044</b> | <b>\$ 3,662,990</b> | <b>\$ 4,418,852</b> | <b>\$ 14,438,887</b> |

**Total ELC & Sub Recipient**

|  |      |              |              |              |               |
|--|------|--------------|--------------|--------------|---------------|
|  | \$ - | \$ 6,694,044 | \$ 4,936,690 | \$ 4,563,852 | \$ 16,194,587 |
|--|------|--------------|--------------|--------------|---------------|

|                      |                      |                     |                      |                     |                       |
|----------------------|----------------------|---------------------|----------------------|---------------------|-----------------------|
| <b>Total Expense</b> | <b>\$ 94,313,122</b> | <b>\$ 6,694,044</b> | <b>\$ 13,740,782</b> | <b>\$ 4,563,852</b> | <b>\$ 119,311,800</b> |
|----------------------|----------------------|---------------------|----------------------|---------------------|-----------------------|

|                             |             |             |             |             |                   |
|-----------------------------|-------------|-------------|-------------|-------------|-------------------|
| <b>Revenue Over Expense</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ PAGE 16</b> |
|-----------------------------|-------------|-------------|-------------|-------------|-------------------|

|                               |               |              |               |              |                |
|-------------------------------|---------------|--------------|---------------|--------------|----------------|
| <b>Percent Total Expenses</b> | <b>79.05%</b> | <b>5.61%</b> | <b>11.52%</b> | <b>3.83%</b> | <b>100.00%</b> |
|-------------------------------|---------------|--------------|---------------|--------------|----------------|

## Proposed FY2021 Budget Three Year Comparison



|  | FY2019                | FY2020                | FY21                             | FY21                                 | FY21                                 | FY21                          | +/-                                 |                              |
|--|-----------------------|-----------------------|----------------------------------|--------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|
|  | FY2019 Actual         | FY2020 Actual         | FY2021 Preliminary Approved June | FY2021 Amendment 2 Approved December | FY2021 Amendment 3 Approved February | FY2021 Amendment 4 (Proposed) | Change Amendment 4 over Amendment 3 |                              |
| <b>Revenue:</b>                                |                       |                       |                                  |                                      |                                      |                               |                                     |                              |
| OEL School Readiness                           | \$ 52,575,264         | \$ 60,212,381         | \$ 52,142,391                    | \$ 61,664,790                        | \$ 61,664,790                        | \$ 63,661,633                 | \$ 1,996,843                        | Targeted OEL rate increase   |
| OEL School Readiness Match Pool                | 2,774,949             | 5,185,466             | 5,185,581                        | 5,489,738                            | 5,489,738                            | 5,489,738                     | -                                   |                              |
| OEL Preschool Development Grant                |                       | 265,519               | 265,519                          | 428,480                              | 1,004,332                            | 1,004,332                     | -                                   |                              |
| OEL-CLASS Observations                         | 253,237               | 114,480               | 250,000                          | -                                    | -                                    | -                             | -                                   |                              |
| OEL-CARES Pandemic Relief                      |                       | 2,954,519             |                                  | 16,776,496                           | 16,776,496                           | 19,990,311                    | 3,213,815                           | CARES program close out      |
| OEL - Voluntary Pre-K                          | 40,120,101            | 39,044,851            | 40,290,903                       | 30,290,903                           | 20,290,903                           | 20,290,903                    | -                                   |                              |
| OEL - VPK Monitoring & Outreach                | 71,358                | 72,455                | 72,142                           | 50,388                               | 50,388                               | 50,388                        | -                                   |                              |
| CSC - Income Eligible                          | 2,670,951             | 5,725,342             | 4,592,850                        | 4,592,850                            | 4,592,850                            | 3,592,850                     | (1,000,000)                         | Defer to FY22 1st Qtr        |
| CSC - Vulnerable Populations                   | 2,687,509             | 3,951,231             | 4,017,850                        | 4,267,850                            | 4,267,850                            | 2,017,850                     | (2,250,000)                         | Defer to FY22 1st Qtr        |
| Broward County- Income Eligible                | 1,291,274             | 2,141,397             | 1,677,564                        | 1,677,564                            | 1,677,564                            | 1,977,564                     | 300,000                             | Reallocate FY21 Only         |
| Broward County - Special Needs                 | 632,429               | 495,025               | 665,231                          | 665,231                              | 665,231                              | 365,231                       | (300,000)                           | Reallocate FY21 Only         |
| DCF Entrant                                    | 278,756               | 184,057               | -                                | -                                    | -                                    | -                             | -                                   |                              |
| Univ of Florida Lastinger Ctr                  | 41,701                | 38,530                | -                                | 35,000                               | 35,000                               | 35,000                        | -                                   |                              |
| Local Match: United Way & Cities               | 573,318               | 523,313               | 500,000                          | 500,000                              | 500,000                              | 500,000                       | -                                   |                              |
| Learning Pods, 3 Ts, BECE & Misc               | 54,084                | 73,671                | 65,000                           | 336,000                              | 336,000                              | 336,000                       | -                                   |                              |
| <b>Total Revenue</b>                           | <b>\$ 104,024,932</b> | <b>\$ 120,982,237</b> | <b>\$ 109,725,031</b>            | <b>\$ 126,775,290</b>                | <b>\$ 117,351,142</b>                | <b>\$ 119,311,800</b>         | <b>\$ 1,960,658</b>                 |                              |
| <b>Expense:</b>                                |                       |                       |                                  |                                      |                                      |                               |                                     |                              |
| <b>Child Care Slots &amp; Incentives</b>       |                       |                       |                                  |                                      |                                      |                               |                                     |                              |
| OEL - School Readiness                         | \$ 44,131,821         | \$ 49,831,906         | \$ 42,233,340                    | \$ 49,986,959                        | \$ 49,986,959                        | \$ 48,624,370                 | \$ (1,362,589)                      | Reallocate to grants         |
| OEL - CCEP/ School Readiness Match             | 2,492,128             | 5,185,466             | 5,185,581                        | 5,489,738                            | 5,489,738                            | 5,489,738                     | -                                   |                              |
| OEL - CARES Pandemic Relief                    |                       | 2,562,400             |                                  | 8,636,600                            | 9,636,600                            | 12,850,415                    | 3,213,815                           | First Responder close out    |
| OEL - Voluntary Pre-K                          | 38,577,120            | 37,543,126            | 38,741,253                       | 29,125,868                           | 19,510,484                           | 19,510,484                    | -                                   |                              |
| CSC - Income Eligible                          | 2,415,705             | 5,103,427             | 4,133,565                        | 4,133,565                            | 4,133,565                            | 3,233,565                     | (900,000)                           | Defer to FY22 1st Qtr        |
| CSC - Vulnerable Populations                   | 2,501,477             | 3,610,433             | 3,616,065                        | 3,841,065                            | 3,841,065                            | 1,816,065                     | (2,025,000)                         | Defer to FY22 1st Qtr        |
| Broward County- Income Eligible                | 1,147,799             | 1,925,666             | 1,491,168                        | 1,491,168                            | 1,491,168                            | 1,757,835                     | 266,667                             | Reallocate FY21 only         |
| Broward County - Special Needs                 | 580,258               | 469,544               | 591,316                          | 591,316                              | 591,316                              | 324,650                       | (266,667)                           | Reallocate FY21 only         |
| DCF Entrant Refugee Program                    | 250,472               | 162,911               | -                                | -                                    | -                                    | -                             | -                                   |                              |
| Local Match: United Way & Cities               | 573,318               | 523,312               | 500,000                          | 500,000                              | 500,000                              | 500,000                       | -                                   |                              |
| Learning Pods Collaborative                    | -                     | -                     | -                                | 206,000                              | 206,000                              | 206,000                       | -                                   |                              |
| Stipends and Grants to Providers               | 516,755               | 2,576,747             | 350,000                          | 6,837,925                            | 5,804,092                            | 8,804,092                     | 3,000,000                           | CCDF grants to provider      |
| <b>Total Child Care Slots &amp; Incentives</b> | <b>\$ 93,186,854</b>  | <b>\$ 109,494,938</b> | <b>\$ 96,842,288</b>             | <b>\$ 110,840,205</b>                | <b>\$ 101,190,987</b>                | <b>\$ 103,117,214</b>         | <b>\$ 1,926,226</b>                 |                              |
| <b>Sub Recipient Expense</b>                   |                       |                       |                                  |                                      |                                      |                               |                                     |                              |
| School Board of Broward County                 | -                     | -                     | 100,000                          | 1,192,800                            | 1,192,800                            | 1,192,800                     | \$ -                                |                              |
| Family Central                                 | 99,433                | -                     | -                                | -                                    | -                                    | -                             | -                                   |                              |
| Nova Southeastern University                   | 65,563                | -                     | -                                | -                                    | -                                    | -                             | -                                   |                              |
| Children's Forum                               | 89,546                | \$ 88,903             | \$ 100,900                       | 100,900                              | 100,900                              | 100,900                       | -                                   |                              |
| 211-Broward                                    | 711,094               | 427,750               | 462,000                          | 462,000                              | 462,000                              | 462,000                       | -                                   |                              |
| <b>Total Sub Recipient Expense</b>             | <b>\$ 965,635</b>     | <b>\$ 516,653</b>     | <b>\$ 662,900</b>                | <b>\$ 1,755,700</b>                  | <b>\$ 1,755,700</b>                  | <b>\$ 1,755,700</b>           | <b>\$ -</b>                         |                              |
| <b>ELC Expense</b>                             |                       |                       |                                  |                                      |                                      |                               |                                     |                              |
| Salaries & Benefits                            | \$ 7,640,213          | \$ 9,335,956          | \$ 10,434,036                    | \$ 11,009,537                        | \$ 10,784,020                        | \$ 10,604,969                 | \$ (179,051)                        | Hiring in Progress           |
| Attorneys                                      | 71,916                | 68,400                | 90,000                           | 104,000                              | 104,000                              | 104,000                       | -                                   |                              |
| Auditors                                       | 18,100                | 33,480                | 33,450                           | 31,000                               | 31,000                               | 42,500                        | 11,500                              | Additional Services          |
| Temporary Staff                                | 257,454               | 12,085                | -                                | -                                    | -                                    | -                             | -                                   |                              |
| Consultants                                    | 365,193               | 155,781               | 160,936                          | 434,888                              | 434,888                              | 434,888                       | -                                   |                              |
| Staff & Board Travel                           | 94,535                | 64,739                | 75,000                           | 75,921                               | 75,921                               | 75,921                        | -                                   |                              |
| Insurance                                      | 14,509                | 19,833                | 30,000                           | 41,423                               | 41,423                               | 41,423                        | -                                   |                              |
| Office Rent & Utilities                        | 345,161               | 428,257               | 445,673                          | 441,973                              | 441,973                              | 441,973                       | -                                   |                              |
| Office Machines & Storage                      | 50,456                | 12,152                | 14,865                           | 10,085                               | 10,085                               | 10,085                        | -                                   |                              |
| Software Licences                              | 84,381                | 142,271               | 172,468                          | 244,241                              | 244,241                              | 209,441                       | (34,800)                            | Account group correction     |
| Internet & Phones                              | 70,992                | 88,514                | 93,896                           | 57,046                               | 57,046                               | 91,846                        | 34,800                              | Account group correction     |
| Cell Phones                                    | 40,468                | 63,104                | 60,124                           | 40,002                               | 40,002                               | 40,002                        | -                                   |                              |
| Sponsorships & Memberships                     | 46,159                | 49,680                | 49,680                           | 53,214                               | 53,214                               | 53,214                        | -                                   |                              |
| Books for Kids                                 | -                     | 75,978                | 100,000                          | 100,000                              | 100,000                              | 600,000                       | 500,000                             | Book Club                    |
| Other Operating Costs                          | 261,199               | 304,605               | 301,321                          | 184,603                              | 184,603                              | 184,603                       | -                                   |                              |
| Computer Equipment & Software                  | 93,715                | 75,952                | 50,000                           | 56,600                               | 56,600                               | 62,100                        | 5,500                               | Match actual                 |
| Office Move & Outfitting Costs                 | 358,855               | 19,525                | -                                | 2,253                                | 2,253                                | 12,253                        | 10,000                              | File Cabinet & Table Panels  |
| Depreciation                                   | 14,663                | 3,916                 | -                                | -                                    | -                                    | -                             | -                                   |                              |
| Unallocated (Budget Only)                      |                       |                       | 108,394                          | 1,292,601                            | 1,743,186                            | 1,429,669                     | (313,518)                           | Year end grants to Providers |
| <b>Total ELC Expense</b>                       | <b>\$ 9,827,967</b>   | <b>\$ 10,954,227</b>  | <b>\$ 12,219,843</b>             | <b>\$ 14,179,386</b>                 | <b>\$ 14,404,455</b>                 | <b>\$ 14,438,887</b>          | <b>\$ 34,432</b>                    |                              |
| <b>Total Non-Slot Expense</b>                  | <b>\$ 10,793,603</b>  | <b>\$ 11,470,880</b>  | <b>\$ 12,882,743</b>             | <b>\$ 15,935,086</b>                 | <b>\$ 16,160,155</b>                 | <b>\$ 16,194,587</b>          | <b>\$ 34,432</b>                    |                              |
| <b>Total Expense</b>                           | <b>\$ 103,980,457</b> | <b>\$ 120,965,818</b> | <b>\$ 109,725,031</b>            | <b>\$ 126,775,290</b>                | <b>\$ 117,351,142</b>                | <b>\$ 119,311,800</b>         | <b>\$ 1,960,658</b>                 |                              |
| <b>Revenue over Expense</b>                    | <b>\$ 44,475</b>      | <b>\$ 16,419</b>      | <b>\$ -</b>                      | <b>\$ -</b>                          | <b>\$ -</b>                          | <b>\$ -</b>                   | <b>\$ (0)</b>                       |                              |

## Proposed Amendment #4 vs Year to Date Actual



|  | FY21                                | February                | Balance              | %                     |                                    |
|--|-------------------------------------|-------------------------|----------------------|-----------------------|------------------------------------|
|  | FY2021<br>Amendment 4<br>(Proposed) | February 2021<br>Actual | Remaining<br>Balance | % YTD<br>Expenditures | Notes                              |
| <b>Revenue:</b>                                |                                     |                         |                      |                       |                                    |
| OEL School Readiness                           | \$ 63,661,633                       | \$ 39,694,901           | \$ 23,966,732        | 62%                   |                                    |
| OEL School Readiness Match Pool                | 5,489,738                           | 2,377,861               | 3,111,877            | 43%                   |                                    |
| OEL Preschool Development Grant                | 1,004,332                           | 593,371                 | 410,961              | 59%                   |                                    |
| OEL-CARES Pandemic Relief                      | 19,990,311                          | 17,815,700              | 2,174,611            | 89%                   | Program sunsets March 31           |
| OEL - Voluntary Pre-K                          | 20,290,903                          | 16,372,470              | 3,918,433            | 81%                   | Addl allocation available          |
| OEL - VPK Monitoring & Outreach                | 50,388                              | 5,192                   | 45,196               | 10%                   |                                    |
| CSC - Income Eligible                          | 3,592,850                           | 2,480,399               | 1,112,451            | 69%                   |                                    |
| CSC - Vulnerable Populations                   | 2,017,850                           | 1,342,618               | 675,232              | 67%                   |                                    |
| Broward County- Income Eligible                | 1,977,564                           | 1,184,165               | 793,399              | 60%                   |                                    |
| Broward County - Special Needs                 | 365,231                             | 213,160                 | 152,071              | 58%                   |                                    |
| DCF Entrant                                    | -                                   | -                       | -                    | 0%                    |                                    |
| Univ of Florida Lastinger Ctr                  | 35,000                              | 23,740                  | 11,260               | 68%                   |                                    |
| Local Match: United Way & Cities               | 500,000                             | 311,604                 | 188,396              | 62%                   |                                    |
| Learning Pods, 3 Ts, BECE & Misc               | 336,000                             | 286,543                 | 49,457               | 85%                   | Seasonal expenditures              |
| <b>Total Revenue</b>                           | <b>\$ 119,311,800</b>               | <b>\$ 82,701,724</b>    | <b>\$ 36,610,077</b> | <b>69%</b>            |                                    |
| <b>Expense:</b>                                |                                     |                         |                      |                       |                                    |
| <b>Child Care Slots &amp; Incentives</b>       |                                     |                         |                      |                       |                                    |
| OEL - School Readiness                         | \$ 48,624,370                       | \$ 33,900,890           | 14,723,480           | 70%                   | SR slots + match =86% of total SR  |
| OEL - School Readiness Match                   | 5,489,738                           | 2,377,745               | 3,111,993            | 43%                   | expenditures. 78% required         |
| OEL- CARES First Responders                    | 12,850,415                          | 11,190,209              | 1,660,207            | 87%                   | Program sunsets March 31           |
| OEL - Voluntary Pre-K                          | 19,510,484                          | 15,626,281              | 3,884,202            | 80%                   | Addl allocation available          |
| CSC - Income Eligible                          | 3,233,565                           | 2,227,504               | 1,006,061            | 69%                   |                                    |
| CSC - Vulnerable Populations                   | 1,816,065                           | 1,098,668               | 717,397              | 60%                   | Funder of last resort              |
| Broward County- Income Eligible                | 1,757,835                           | 1,052,591               | 705,243              | 60%                   |                                    |
| Broward County - Special Needs                 | 324,650                             | 189,475                 | 135,175              | 58%                   | Funder of last resort              |
| DCF Entrant Refugee Program                    | -                                   | -                       | -                    | 0%                    |                                    |
| Local Match: United Way & Cities               | 500,000                             | 319,621                 | 180,379              | 64%                   |                                    |
| Learning Pods Collaborative                    | 206,000                             | 206,000                 | -                    | 100%                  |                                    |
| Stipends and Grants to Providers               | 8,804,092                           | 5,688,743               | 3,115,349            | 65%                   |                                    |
| <b>Total Child Care Slots &amp; Incentives</b> | <b>\$ 103,117,214</b>               | <b>\$ 73,877,729</b>    | <b>\$ 29,239,485</b> | <b>72%</b>            |                                    |
| <b>Sub Recipient Expense</b>                   |                                     |                         |                      |                       |                                    |
| School Board of Broward County                 | 1,192,800                           | 1,192,800               | \$ -                 | 100%                  |                                    |
| Children's Forum                               | 100,900                             | 50,986                  | 49,914               | 51%                   | Billing delay                      |
| 211-Broward                                    | 462,000                             | 300,715                 | 161,285              | 65%                   |                                    |
| <b>Total Sub Recipient Expense</b>             | <b>\$ 1,755,700</b>                 | <b>\$ 1,544,501</b>     | <b>\$ 211,199</b>    | <b>88%</b>            |                                    |
| <b>ELC Expense</b>                             |                                     |                         |                      |                       |                                    |
| Salaries & Benefits                            | \$ 10,604,969                       | \$ 6,416,651            | \$ 4,188,318         | 61%                   | Hiring in progress                 |
| Attorneys                                      | 104,000                             | 36,556                  | 67,444               | 35%                   |                                    |
| Auditors                                       | 42,500                              | 28,250                  | 14,250               | 66%                   |                                    |
| Temporary Staff                                | -                                   | -                       | -                    | 0%                    |                                    |
| Consultants                                    | 434,888                             | 66,707                  | 368,181              | 15%                   | CLASS Observers low due to Covid   |
| Staff & Board Travel                           | 75,921                              | 3,140                   | 72,781               | 4%                    |                                    |
| Insurance                                      | 41,423                              | 22,142                  | 19,281               | 53%                   |                                    |
| Office Rent & Utilities                        | 441,973                             | 309,692                 | 132,281              | 70%                   |                                    |
| Office Machines & Storage                      | 10,085                              | 7,346                   | 2,739                | 73%                   |                                    |
| Software Licences                              | 209,441                             | 134,618                 | 74,823               | 64%                   |                                    |
| Internet & Phones                              | 91,846                              | 71,161                  | 20,685               | 77%                   | New cost effective Vendors pending |
| Cell Phones                                    | 40,002                              | 37,912                  | 2,089                | 95%                   | Vendor discount expected           |
| Sponsorships & Memberships                     | 53,214                              | 8,736                   | 44,478               | 16%                   |                                    |
| Books for Kids                                 | 600,000                             | 1,790                   | 598,210              | 0%                    | Book Club                          |
| Other Operating Costs                          | 184,603                             | 90,881                  | 93,722               | 49%                   |                                    |
| Computer Equipment & Software                  | 62,100                              | 48,429                  | 13,671               | 78%                   |                                    |
| Office Move & Outfitting Costs                 | 12,253                              | 8,548                   | 3,704                | 70%                   |                                    |
| Unallocated (Budget Only)                      | 1,429,669                           | -                       | 1,429,669            | 0%                    |                                    |
| <b>Total ELC Expense</b>                       | <b>\$ 14,438,887</b>                | <b>\$ 7,292,559</b>     | <b>\$ 7,146,327</b>  | <b>51%</b>            |                                    |
| <b>Total Non-Slot Expense</b>                  | <b>\$ 16,194,587</b>                | <b>\$ 8,837,060</b>     | <b>\$ 7,357,527</b>  | <b>55%</b>            |                                    |
| <b>Total Expense</b>                           | <b>\$ 119,311,800</b>               | <b>\$ 82,714,789</b>    | <b>\$ 36,597,012</b> | <b>69%</b>            |                                    |

# SCHOOL READINESS 2 YEAR UTILIZATION FY 2021 -2022

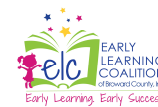
**New Enrollments from Waitlist:**

Enrollments Paused due to Provider Closures

**Funding Changes:**

+\$9.2M for Waitlist Reduction

**Assumptions:**

 Daily Average Cost forecast reflects current actual trends.  
 Projected total days paid at 100% Jul-Oct 20  
 Parent Fee Suspension Jul-Dec 20 \$3.2M  
 No Attrition or Absences \$3.8M


## 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           | 94%               | 11,173          | -145                   | \$25.29          | 6,347,721        | 152,458                     | 6,500,180   | (43,871)                | 6,456,309           |
| A                                   | Aug-20 | 21           | 94%               | 11,345          | +172                   | \$23.37          | 5,567,577        | -                           | 5,567,577   | (48,565)                | 5,519,012           |
| A                                   | Sep-20 | 22           | 94%               | 10,923          | -422                   | \$20.08          | 4,022,405        | 803,539                     | 4,825,944   | (50,627)                | 4,775,317           |
| A                                   | Oct-20 | 22           | 94%               | 10,557          | -366                   | 18.68            | 4,200,907        | 138,151                     | 4,339,059   | (40,649)                | 4,298,409           |
| A                                   | Nov-20 | 21           | 94%               | 10,070          | -487                   | 19.85            | 3,818,306        | 379,151                     | 4,197,458   | (47,479)                | 4,149,979           |
| A                                   | Dec-20 | 23           | 94%               | 10,099          | +29                    | 19.82            | 4,227,848        | 376,151                     | 4,603,999   | (38,641)                | 4,565,358           |
| A                                   | Jan-21 | 21           | 94%               | 10,007          | -92                    | 17.83            | 3,459,409        | 286,708                     | 3,746,117   | (28,079)                | 3,718,039           |
| A                                   | Feb-21 | 20           | 94%               | 10,251          | +244                   | 21.97            | 4,309,646        | 194,345                     | 4,503,991   | (33,513)                | 4,470,478           |
| P                                   | Mar-21 | 23           | 94%               | 10,354          | +103                   | 23.51            | 5,345,777        | 253,357                     | 5,599,135   | (38,540)                | 5,560,595           |
| P                                   | Apr-21 | 22           | 94%               | 10,456          | +103                   | 22.97            | 5,029,508        | 253,357                     | 5,282,865   | (42,578)                | 5,240,288           |
| P                                   | May-21 | 21           | 94%               | 10,554          | +98                    | 23.80            | 5,021,888        | 253,357                     | 5,275,246   | (41,456)                | 5,233,789           |
| P                                   | Jun-21 | 22           | 94%               | 10,789          | +235                   | 24.62            | 5,589,588        | 253,357                     | 5,842,945   | (46,840)                | 5,796,105           |
| Average Enrollments (Baseline)      |        |              |                   | 10,548          |                        |                  |                  |                             |             | Projected Total         | \$ 59,783,677       |
| Increase to baseline FY21 over FY20 |        |              |                   | (805)           |                        |                  |                  |                             |             | Budget                  | 62,679,654          |
| Increase to baseline FY21 over FY17 |        |              |                   | 1,152           | (FY17 Baseline= 9,396) |                  |                  |                             |             | <b>Surplus(Deficit)</b> | <b>\$ 2,895,977</b> |
|                                     |        |              |                   |                 |                        |                  |                  |                             |             | <b>CSC Carry-Over</b>   | <b>\$ -</b>         |
|                                     |        |              |                   |                 |                        |                  |                  |                             |             | <b>Surplus(Deficit)</b> | <b>\$ 2,895,977</b> |

## 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  |
|-------------------------------------|--------|--------------|-------------------|-----------------|------------------------|------------------|------------------|-----------------------------|-------------|-------------------------|---------------|
| P                                   | Jul-21 | 23           | 94%               | 10,092          | -697                   | \$23.13          | 5,023,650        | 344,464                     | 5,368,114   | (34,323)                | 5,333,791     |
| P                                   | Aug-21 | 22           | 94%               | 10,162          | +70                    | 23.10            | 4,819,147        | 344,464                     | 5,163,611   | (32,831)                | 5,130,780     |
| P                                   | Sep-21 | 21           | 94%               | 10,232          | +70                    | 22.96            | 4,588,691        | 344,464                     | 4,933,155   | (31,339)                | 4,901,816     |
| P                                   | Oct-21 | 23           | 94%               | 10,302          | +70                    | 23.12            | 5,034,271        | 444,464                     | 5,478,734   | (34,323)                | 5,444,411     |
| P                                   | Nov-21 | 21           | 94%               | 10,372          | +70                    | 23.41            | 4,655,130        | 444,464                     | 5,099,593   | (31,339)                | 5,068,255     |
| P                                   | Dec-21 | 22           | 94%               | 10,442          | +70                    | 23.36            | 4,922,485        | 444,464                     | 5,366,949   | (32,831)                | 5,334,118     |
| P                                   | Jan-22 | 23           | 94%               | 10,512          | +70                    | 23.39            | 5,211,748        | 444,464                     | 5,656,212   | (34,323)                | 5,621,888     |
| P                                   | Feb-22 | 20           | 94%               | 10,582          | +70                    | 23.19            | 4,462,828        | 444,464                     | 4,907,292   | (29,846)                | 4,877,446     |
| P                                   | Mar-22 | 22           | 94%               | 10,652          | +70                    | 23.15            | 4,981,343        | 444,464                     | 5,425,807   | (32,831)                | 5,392,976     |
| P                                   | Apr-22 | 22           | 94%               | 10,722          | +70                    | 23.35            | 5,062,627        | 444,464                     | 5,507,091   | (32,831)                | 5,474,260     |
| P                                   | May-22 | 21           | 94%               | 10,792          | +70                    | 23.67            | 4,920,493        | 444,464                     | 5,364,956   | (32,152)                | 5,332,804     |
| P                                   | Jun-22 | 22           | 94%               | 10,932          | +140                   | 24.36            | 5,414,729        | 444,464                     | 5,859,193   | (36,241)                | 5,822,952     |
| Average Enrollments (Baseline)      |        |              |                   | 10,483          |                        |                  |                  |                             |             | Projected Total         | \$ 63,735,496 |
| Increase to baseline FY21 over FY20 |        |              |                   | (65)            |                        |                  |                  |                             |             | Budget                  | 63,735,637    |
| Increase to baseline FY21 over FY17 |        |              |                   | 1,087           | (FY17 Baseline= 9,396) |                  |                  |                             |             | <b>Surplus(Deficit)</b> | <b>\$ 141</b> |
|                                     |        |              |                   |                 |                        |                  |                  |                             |             | <b>CSC Carry-Over</b>   | <b>\$ -</b>   |
|                                     |        |              |                   |                 |                        |                  |                  |                             |             | <b>Surplus(Deficit)</b> | <b>\$ 141</b> |

# FIRST RESPONDERS PROGRAM UTILIZATION FY 19-20 & 20-21

**New Enrollments from Waitlist:**

**Funding Changes:**

**Assumptions:**

Enrollments Paused 7/31/2020

Daily Average Cost forecast reflects current actual trends.

Projected total days paid at 100% Jul-Oct 20

Parent Fee Suspension Jul-Oct 20 \$500K

No Attrition or Absences \$900K



**No Additional CSC Billing**

## Fiscal Year 2019-20

| Act or Proj                    | Month  | Days of Care | Percent Days Used | Children Served | Children Served +/- | Ave Cost Per Day | School Readiness | Provider Bonuses | Total First Responder | Match                   | Net Billable        |
|--------------------------------|--------|--------------|-------------------|-----------------|---------------------|------------------|------------------|------------------|-----------------------|-------------------------|---------------------|
| A                              | Jul-19 | 23           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Aug-19 | 22           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Sep-19 | 21           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Oct-19 | 23           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Nov-19 | 21           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Dec-19 | 22           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Jan-20 | 23           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Feb-20 | 20           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Mar-20 | 22           |                   |                 |                     |                  |                  |                  |                       |                         |                     |
| A                              | Apr-20 | 22           | 100%              | 223             | +223                | 22.12            | -                | 108,500          | 108,500               |                         | 108,500             |
| A                              | May-20 | 21           | 100%              | 1,059           | +836                | 18.48            | -                | 411,000          | 411,000               |                         | 411,000             |
| A                              | Jun-20 | 22           | 100%              | 2,040           | +981                | 44.72            | 1,279,824        | 727,000          | 2,006,824             |                         | 2,006,824           |
| Average Enrollments (Baseline) |        |              |                   | 1,107           |                     |                  |                  |                  |                       | Projected Total         | \$ 2,526,324        |
|                                |        |              |                   |                 |                     |                  |                  |                  |                       | Budget                  | 4,100,000           |
|                                |        |              |                   |                 |                     |                  |                  |                  |                       | <b>Surplus(Deficit)</b> | <b>\$ 1,573,676</b> |

## Fiscal Year 2020-21

| Act or Proj                    | Month  | Days of Care | Percent Days Used | Children Served | Children Served +/- | Ave Cost Per Day | School Readiness | Provider Bonuses | Total First Responder | Match                   | Net Billable      |
|--------------------------------|--------|--------------|-------------------|-----------------|---------------------|------------------|------------------|------------------|-----------------------|-------------------------|-------------------|
| A                              | Jul-20 | 23           | 94%               | 2,467           | +427                | \$36.24          | 1,281,725        | 774,500          | 2,056,225             |                         | 2,056,225         |
| A                              | Aug-20 | 21           | 94%               | 2,773           | +306                | 33.20            | 1,320,086        | 613,000          | 1,933,086             |                         | 1,933,086         |
| A                              | Sep-20 | 22           | 94%               | 2,640           | -133                | 28.26            | 1,320,137        | 321,000          | 1,641,137             |                         | 1,641,137         |
| A                              | Oct-20 | 22           | 94%               | 2,559           | -81                 | 27.03            | 1,238,437        | 283,500          | 1,521,937             |                         | 1,521,937         |
| A                              | Nov-20 | 21           | 94%               | 2,433           | -126                | 26.95            | 1,148,330        | 228,500          | 1,376,830             |                         | 1,376,830         |
| A                              | Dec-20 | 23           | 94%               | 2,339           | -94                 | 25.89            | 1,202,562        | 190,000          | 1,392,562             |                         | 1,392,562         |
| A                              | Jan-21 | 21           | 94%               | 2,271           | -68                 | 24.54            | 1,013,868        | 156,500          | 1,170,368             |                         | 1,170,368         |
| A                              | Feb-21 | 20           | 94%               | 1,721           | -550                | 20.15            | 591,988          | 101,500          | 693,488               |                         | 693,488           |
| P                              | Mar-21 | 23           | 94%               | 1,721           | +                   | \$20.35          | 680,786          | 124,749          | 805,536               |                         | 805,536           |
| P                              | Apr-21 | 22           | 94%               |                 |                     |                  |                  |                  |                       |                         |                   |
| P                              | May-21 | 21           | 94%               |                 |                     |                  |                  |                  |                       |                         |                   |
| P                              | Jun-21 | 22           | 94%               |                 |                     |                  |                  |                  |                       |                         |                   |
| Average Enrollments (Baseline) |        |              |                   | 2,325           |                     |                  | \$ 9,797,919     | \$ 2,793,249     |                       | Projected Total         | \$ 12,591,168     |
|                                |        |              |                   |                 |                     |                  |                  |                  |                       | Budget                  | 12,850,415        |
|                                |        |              |                   |                 |                     |                  |                  |                  |                       | <b>Surplus(Deficit)</b> | <b>\$ 259,247</b> |

## SCHOOL READINESS UTILIZATION FY 2018 -2019-2020

### Children Services Council Vulnerable Population Contracts

**New Enrollments from Waitlist:**

Current Waitlist: 125  
Enrolling 15 Children/Mo Oct20 - May21

**Funding Changes:**



**Assumptions:**

Parent Fee Suspension Apr-Oct \$35K  
No Attrition or Absences \$65K

| Act or Proj | Month  | Days of Care | Children Served | Children Served +/- | Ave Cost Per Day | Total Slots | Adjustments                             | Net Billable |
|-------------|--------|--------------|-----------------|---------------------|------------------|-------------|---|--------------|
| A           | Oct-19 | 23           | 565             | -19                 | 25.76            |             |   |              |
| A           | Nov-19 | 21           | 501             | -64                 | 26.90            | 334,718     |   | 334,718      |
| A           | Dec-19 | 22           | 483             | -18                 | 25.67            | 282,984     |   | 282,984      |
| A           | Jan-20 | 23           | 461             | -22                 | 26.07            | 272,779     |   | 272,779      |
| A           | Feb-20 | 20           | 484             | +23                 | 25.66            | 276,388     |   | 276,388      |
| A           | Mar-20 | 22           | 479             | -5                  | 26.69            | 248,358     |   | 248,358      |
| A           | Apr-20 | 22           | 467             | -12                 | 27.51            | 281,299     |   | 281,299      |
| A           | May-20 | 21           | 482             | +15                 | 27.65            | 282,666     |   | 282,666      |
| A           | Jun-20 | 22           | 447             | -35                 | 26.11            | 279,921     |   | 279,921      |
|             |        |              |                 |                     |                  | 256,772     |   | 256,772      |
|             |        |              |                 |                     |                  |             | Projected T. \$                         | 2,515,886    |
|             |        |              |                 |                     |                  |             | FY20 CSC Contract Year Bud              | \$ 2,611,433 |
|             |        |              |                 |                     |                  |             | Surplus(Deficit) End of ELC FY20        | \$ 95,547    |
| A           | Jul-20 | 23           | 411             | -71                 | 27.43            | 259,323     |   | 259,323      |
| A           | Aug-20 | 21           | 397             | -14                 | 25.45            | 212,198     |   | 212,198      |
| A           | Sep-20 | 22           | 254             | -143                | 25.20            | 140,820     |   | 140,820      |
|             |        |              |                 |                     |                  |             | Projected T. \$                         | 612,341      |
|             |        |              |                 |                     |                  |             | FY20 CSC Contract Year Bud              | 1,004,632    |
|             |        |              |                 |                     |                  |             | Surplus(Deficit) ELC FY21 Quarter 1     | \$ 392,291   |
|             |        |              |                 |                     |                  |             | Total Surplus(Deficit) Life of Contract | \$ 487,838   |
| 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       |
| P           | Mar-21 | 22           | 174             | +12                 | 27.87            | 106,673     |   | 106,673      |
| P           | Apr-21 | 21           | 190             | +16                 | 32.19            | 128,422     |   | 128,422      |
| P           | May-21 | 23           | 208             | +18                 | 32.44            | 155,174     |   | 155,174      |
| P           | Jun-21 | 21           | 221             | +13                 | 33.44            | 155,176     |   | 155,176      |
|             |        |              |                 |                     |                  |             | Projected T. \$                         | 1,020,556    |
|             |        |              |                 |                     |                  |             | FY20 CSC Contract Year Bud              | \$ 1,380,799 |
|             |        |              |                 |                     |                  |             | Surplus(Deficit) End of ELC FY20        | \$ 360,243   |
| P           | Jul-21 | 22           | 229             | +55                 | 31.24            | 157,378     |   | 157,378      |
| P           | Aug-21 | 21           | 239             | +10                 | 27.87            | 139,865     |   | 139,865      |
| P           | Sep-21 | 20           | 253             | +14                 | 31.24            | 158,065     |   | 158,065      |
|             |        |              |                 |                     |                  |             | Projected T. \$                         | 455,308      |
|             |        |              |                 |                     |                  |             | FY20 CSC Contract Year Bud              | 460,266      |
|             |        |              |                 |                     |                  |             | Surplus(Deficit) ELC FY21 Quarter 1     | \$ 4,958     |
|             |        |              |                 |                     |                  |             | Total Surplus(Deficit) Life of Contract | \$ 365,201   |

## SCHOOL READINESS UTILIZATION FY 2018 -2019-2020

### Broward County Children Services Board Special Need Contract (COSPN)

**New Enrollments from Waitlist:**

Enrolling all 8 Children per Month Nov 2020 to Jun 2021

**Funding Changes:**



**Assumptions:**

Parent Fee Suspension Apr-Oct \$14K  
No Attrition or Absences \$29K

| Act or Proj | Month  | Days of Care | Children Served | Children Served +/- | Ave Cost Per Day | Total Slots | Adjustments                             | Net Billable |
|-------------|--------|--------------|-----------------|---------------------|------------------|-------------|---|--------------|
| A           | Oct-19 | 23           | 86              | -11                 | 23.62            |             |   |              |
| A           | Nov-19 | 21           | 64              | -22                 | 25.62            | 46,727      |   | 46,727       |
| A           | Dec-19 | 22           | 64              | +                   | 23.06            | 34,429      |   | 34,429       |
| A           | Jan-20 | 23           | 56              | -8                  | 23.16            | 32,471      |   | 32,471       |
| A           | Feb-20 | 20           | 51              | -5                  | 25.33            | 29,827      |   | 29,827       |
| A           | Mar-20 | 22           | 50              | -1                  | 25.72            | 25,840      |   | 25,840       |
| A           | Apr-20 | 22           | 49              | -1                  | 27.27            | 28,296      |   | 28,296       |
| A           | May-20 | 21           | 49              | +                   | 29.01            | 29,401      |   | 29,401       |
| A           | Jun-20 | 22           | 53              | +4                  | 26.63            | 29,846      |   | 29,846       |
|             |        |              |                 |                     |                  | 31,056      |   | 31,056       |
|             |        |              |                 |                     |                  |             | Projected T. \$                         | 287,894      |
|             |        |              |                 |                     |                  |             | FY20 SPN Contract Year Bud              | \$ 442,500   |
|             |        |              |                 |                     |                  |             | Surplus(Deficit) End of ELC FY20        | \$ 154,606   |
| A           | Jul-20 | 23           | 49              | +                   | 32.47            | 36,589      |   | 36,589       |
| A           | Aug-20 | 21           | 49              | +                   | 34.27            | 35,268      |   | 35,268       |
| A           | Sep-20 | 22           | 49              | +                   | 27.58            | 29,732      |   | 29,732       |
|             |        |              |                 |                     |                  |             | Projected T. \$                         | 101,589      |
|             |        |              |                 |                     |                  |             | FY20 SPN Contract Year Bud              | \$ 147,500   |
|             |        |              |                 |                     |                  |             | Surplus(Deficit) ELC Quarter 1 FY21     | \$ 45,911    |
|             |        |              |                 |                     |                  |             | Total Surplus(Deficit) Life of Contract | \$ 200,517   |
| 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       |
| P           | Mar-21 | 22           | 28              | +8                  | 27.25            | 16,783      |   | 16,783       |
| P           | Apr-21 | 21           | 34              | +6                  | 31.47            | 22,469      |   | 22,469       |
| P           | May-21 | 23           | 42              | +8                  | 31.72            | 30,640      |   | 30,640       |
| P           | Jun-21 | 21           | 50              | +8                  | 32.72            | 34,355      |   | 34,355       |
|             |        |              |                 |                     |                  |             | Projected T. \$                         | 195,226      |
|             |        |              |                 |                     |                  |             | FY20 SPN Contract Year Bud              | \$ 243,955   |
|             |        |              |                 |                     |                  |             | Surplus(Deficit) End of ELC FY20        | \$ 48,729    |
| P           | Jul-21 | 22           | 58              | +16                 | 32.72            | 41,749      |   | 41,749       |
| P           | Aug-21 | 21           | 68              | +10                 | 31.47            | 44,937      |   | 44,937       |
| P           | Sep-21 | 20           | 67              | -1                  | 31.47            | 42,168      |   | 42,168       |
|             |        |              |                 |                     |                  |             | Projected T. \$                         | 128,855      |
|             |        |              |                 |                     |                  |             | FY20 SPN Contract Year Bud              | \$ 81,318    |
|             |        |              |                 |                     |                  |             | Surplus(Deficit) ELC Quarter 1 FY21     | \$ (47,536)  |
|             |        |              |                 |                     |                  |             | Total Surplus(Deficit) Life of Contract | \$ 1,193     |

|                     |   |
|---------------------|---|
| ITEM#/MEETING       | FIN214RB4 / FINANCE   |
| MEETING DATE:       | 3/23/2021   |
| SUBJECT:            | <b>Request to Initiate FY22 Operating Expense Procurements over \$35K</b>         |
| FOR ACTION:         | Yes   |
| RECOMMENDED ACTION: | <b>Approve Request to Initiate FY22 Operating Expense Procurements over \$35K</b> |
| FINANCIAL IMPACT:   | TBD FY22  |
| AS RECOMMENDED      | N/A   |

**Background Information:**

Fiscal Policies require Board approval for all individual expenditures in excess of \$35K each fiscal year.

**Current Status:**

In preparation for expected operational needs starting July 1, 2021 and the upcoming budget process for FY22 scheduled for May and June, ELC staff request authority to proceed with the following vendor procurements for operating expenditures in April 2021. The results and recommendations will be presented for final approval in May along with the Preliminary FY22 Budget plan.

| Expense/Purchase                                       | Current Vendor     | Reason for Procurement Now              | Estimated Cost                             |
|--|--------------------|---|--|
| Phone Service  | Mitel              | Contract Expiration, Notice Date July 1 | \$40-\$80K, depending on features          |
| Payroll Services                                       | ADP                | Legacy Vendor not Previously Procured.  | \$40-\$50K, depending on features          |
| Racial Equity Training                                 | None               | July 1 Start Date                       | \$40-\$50K, depending on scope services    |
| Staff Management Training and Professional Development | Leboffe Associates | July 1 Start Date                       | \$40-\$50K, depending on scope of services |

## 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 January 2021

| Vendor Name                         | Amount    | Purpose  |
|-------------------------------------|-----------|--|
| ADP, Inc.                           | 1,807.74  | Processing Charges for PE 11/30/20, 12/12/20 & 12/26/20                |
| AT&T Mobility                       | 4,241.54  | Cell Phone & Data Charges January 2021                                 |
| Bluejean Software, Inc.             | 1,584.38  | Cloud Hosting and Maintenance & Support for December 2020              |
| Broward Family Life Magazine, Inc.  | 2,545.00  | Jan./Feb 2021 Issue (Back Cover), Jan. 2021 Web & EBlast               |
| Business Card                       | 6,147.22  | Bank of America Ops Purchases C. Klima (No Individual Items > \$1,000) |
| Business Card - Intermedia          | 2,984.61  | Email Hosting for December 2020  |
| Business Card - Amazon              | 1,126.99  | Four Drawer Lateral Filing Cabinet                                     |
| Business Leadership Institute       | 6,250.00  | December 2020 Professional Development Training Services               |
| CDW Government, Inc                 | 1,249.59  | Laptop Bags & Hard Drives  |
| Colonial Life & Accident Insurance  | 4,790.50  | December 2020 Employee Health Benefits                                 |
| Crown Castle Fiber, LLC.            | 1,050.00  | Internet Charges For 01/01 - 1/31/2021                                 |
| Dell Marketing L.P.                 | 31,800.00 | Laptops  |
| Fort Lauderdale Crown Center, LLC.  | 31,391.27 | January 2021 Rent for Suite 301  |
| Fort Lauderdale Crown Center, LLC.  | 31,391.27 | February 2021 Rent for Suite 301                                       |
| Guardian                            | 8,882.86  | February 2021 Employee Health Benefits                                 |
| Jacob C. Jackson, P.A.              | 6,308.00  | December 2020 Legal Services   |
| Kaplan Early Learning Co.           | 1,790.06  | Books to Distribute at Virtual Family Events                           |
| Malwarebytes                        | 6,270.40  | Malware Endpoint Protection for Jan. 2021- Jan. 2022                   |
| Mitel Cloud Services                | 4,441.46  | Telephone Services for February 2021                                   |
| The Children's Forum                | 19,769.84 | November 2020 Sub-Contractor Payment                                   |
| The Hartford                        | 5,427.00  | Final Audit for Workers' Compensation FY 20-21                         |
| The Lincoln National Life Insurance | 6,449.48  | February 2021 Employee Health Benefits                                 |
| ThreatTrack Security, Inc.          | 3,069.00  | VIPRE Antivirus Renewal (3/30/2021-3/29/2022)                          |
| Webauthor.com LLC                   | 5,000.00  | CRM Software License and Hosting January 2021                          |
| Western NRG, Inc.                   | 1,059.30  | Antivirus Software License For 12/27/20 - 12/26/21                     |



## FYI 2 – 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 February 2021

| Vendor Name                         | Amount    | Purpose  |
|-------------------------------------|-----------|--|
| ADP, Inc.                           | 1,805.53  | Processing Charges for PE 1/09/21 & 1/23/21                            |
| AT&T Mobility                       | 4,743.49  | Cell Phone and Data Charges for February 2021                          |
| Bluejean Software, Inc.             | 1,790.63  | Cloud Hosting and Maintenance & Support for January 2021               |
| Broward Family Life Magazine, Inc.  | 2,200.00  | February 2021 Issue (Education Family Resource Guide)                  |
| Business Card                       | 9,343.14  | Bank of America Ops Purchases C. Klima (No Individual Items > \$1,000) |
| Business Card - Intermedia          | 2,991.14  | Email Hosting for January 2021   |
| Business Card - Aatrix Software     | 2,234.94  | 1099 eFile Services (process, mail, and file) for 2020                 |
| Business Card - Intermedia          | 3,024.02  | Email Hosting for February 2021  |
| Business Leadership Institute       | 6,250.00  | January 2021 Prof. Development Training Services                       |
| Colonial Life & Accident Insurance  | 7,185.75  | January 2021 Employee Health Benefits                                  |
| Colonial Life & Accident Insurance  | 4,940.96  | February 2021 Employee Health Benefits                                 |
| Crown Castle Fiber, LLC.            | 1,050.00  | Internet Charges for 2/01/21 - 2/28/21                                 |
| Entercom Communications Corp.       | 5,025.00  | Feb. 2021 AP Radio Ads for VPK & School Readiness Enrollment           |
| Entercom Communications Corp.       | 5,025.00  | March 2021 Radio Ads for VPK & SR Enrollment & Outreach                |
| Guardian                            | 8,580.39  | March 2021 Employee Health Benefits                                    |
| Humana Insurance Co.                | 1,009.02  | March 2021 Employee Health Benefits                                    |
| Indeed                              | 3,007.67  | January 2021 Job Postings  |
| Jacob C. Jackson, P.A.              | 5,491.00  | Legal Services January 2021  |
| Mitel Cloud Services                | 4,187.17  | Telephone Services for March 2021                                      |
| Sharp Electronics Corporation       | 1,700.91  | February 2021 Equip Rental & Printing for Color Printer                |
| The Children's Forum                | 27,499.53 | December 2020 Sub-Contractor Payment                                   |
| The Lincoln National Life Insurance | 6,744.48  | March 2021 Employee Health Benefits                                    |
| Teaching Strategies                 | 7,875.00  | APT Renewal: Implementing GOLD: Exploring My Teaching Strategies       |
| Webauthor.com LLC                   | 5,000.00  | CRM Software License & Hosting February 2021                           |
| Zoom Video Communications, Inc.     | 3,285.49  | 2/24-12/09/21 Webinar 1000 & Standard Pro Annual (Proration)           |

## ELC Match YTD Match Fundraising Report FY21

| Funder                          | Response              | Amount              |
|---------------------------------|-----------------------|---------------------|
| Coconut Creek                   | Approved              | \$ 25,690           |
| Cooper City                     | Not Approved          | -                   |
| Coral Springs (Community Chest) | Approved              | 500                 |
| Dania Beach                     | Not Approved          | -                   |
| Davie                           | Funding Not Available | -                   |
| Deerfield Beach                 | Not Approved          | -                   |
| Ft. Lauderdale                  | Approved              | 41,249              |
| Hallandale Beach                | Approved              | 10,000              |
| Hollywood                       | Not Approved          | -                   |
| Lauderdale By The Sea           | Approved              | 2,000               |
| Lighthouse Point                | Approved              | 1,000               |
| Lauderdale Lakes                | Not Approved          |                     |
| Lauderhill                      | Funding not Available |                     |
| Margate                         | Approved              | 1,000               |
| Miramar                         | Approved              | 5,000               |
| North Lauderdale                | Approved              | 5,000               |
| Oakland Park                    | Not Approved          | -                   |
| Parkland                        | Approved              | 3,000               |
| Pembroke Park (Town)            | Not Approved          |                     |
| Pembroke Pines                  | Approved              | 35,000              |
| Plantation                      | Approved              | 21,900              |
| Pompano Beach                   | Approved              | 22,500              |
| Tamarac                         | Not Approved          |                     |
| Sunrise                         | Approved              | 55,890              |
| Southwest Ranches               | Not Approved          |                     |
| West Park                       | Not Approved          |                     |
| Weston                          | Approved              | 7,532               |
| Wilton Manors                   | Not Approved          | -                   |
| <b>Total Municipalities</b>     |                       | <b>\$ 237,261</b>   |
| United Way                      | Contract Executed     | 130,000             |
| Child Care Providers            | Commitments Received  | 300,000             |
| Broward County                  | Contract Executed     | 1,490,872           |
| CSC                             | Contract Executed     | 3,331,605           |
| <b>Total All Match</b>          |                       | <b>\$ 5,489,738</b> |

