

Meeting ID: 864 3880 4582 Passcode: 304851

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inj	embers are reminded of conflict-of-interest provisions. In declaring a conflict, please rej formation: 1) Your name and position on the Board, 2) The nature of the conflict, and 3 to fill out form 8B <u>prior to the meeting.</u>								
	PAGE								
1.	Call to Order		Cindy Arenberg-Seltzer, Finance Chair						
2.	Roll Call		Melody Martinez, Board Liaison						
3.	Finance Committee Consent Agenda 1. Approve March 28, 2023, Committee meeting minutes	2	Cindy Arenberg-Seltzer, Finance Chair						
4.	 Finance Committee Regular Business 1. FIN236RB1 – Approve April Interim Financial Statements 2. FIN236RB2 – Approve Proposed FY 23 Budget Amendment #5 3. FIN236RB3 – Approve FY 24 Preliminary Budget 4. FIN236RB4 – Approve FY 24 Purchases over \$35,000 	4 14 18 26	Cindy Arenberg-Seltzer, Finance Chair Christine Klima, CAO						
5.	 FYI-1 May Cash Disbursements FYI-2 FY23 Match Fundraising Report FYI-3 FY 22-23 Exec/Finance attendance Chart 	28 29 30							
6 . 7 .	Unfinished Business New Business Matters from the Board Matters from the CEO Matters from the Committee Matters from our Partners Public Comment Next ELC Finance Meeting: <u>August 29, 2023</u>								
8.	Adjourn								

Please Note: Agenda is subject to revisions and additions at 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 any particular agenda items no later than five minutes after the Coalition meeting has been called to order.

"As per <u>§286.0105</u>, Fla. Stat. Any person who decides to appeal any decision of the Board with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes testimony and evidence upon which the appeal is to be based."



Early Learning Coalition of Broward County, Inc. Finance Committee Meeting Minutes March 28, 2023, at 1:30 PM <u>Virtual Meeting</u>

Members in Attendance	Chair Cindy Arenberg-Seltzer; Dawn Liberta; Renee Podolsky; Twan Russell; Laurie Sallarulo; Zachary Talbot
Members Absent	
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Judith Merritt, COO; Howard Bakalar, CPO; Hubert Cesar, CIO; Melody Martinez, Board Liaison; Lizbeth Juan, Executive Assistant; Reinier Potts, Financial Analyst; Kasey Lafrance, Contracts Administration Manager; Megan DeGraaf, Purchasing and Procurement Specialist; Sandra Paul, Senior Director of Provider Reimbursements; Stephanie Landreville, Controller; Allison Metsch, Senior Director of Education & Quality; Ancel Pratt III, Senior Director of Communications; Samantha Dempsey, Accountant
Others in Attendance	Kristina West; Monica King; Julie Klahr, Legal Counsel

Item	Action/Discussion
Welcome & Call to Order	Chair Cindy Arenberg-Seltzer called the meeting to order at 1:32 PM. The roll was called, and a quorum was established.
Consent Agenda	
a. Approve January 31, 2023, meeting minutes	There was a Motion to move the Consent Agenda by Dawn Liberta and Seconded by Twan Russell. Unanimously approved. Motion Passes.
Regular Committee	
-	CAO went over the financials and budget amendment.
a. FIN235RB1 – Approve	
February 2023 Interim Financial Statements	February Interim Financials
	There was a Motion to Approve February 2023 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant by Renee Podolsky and Seconded by Laurie Sallarulo. Unanimously approved . Motion Passes .
	There was a discussion regarding next year's budget and enrollment.
	Renee Podolsky asked if we know what the allocation would be? CAO said no, the only thing that is in legislation is our original base allocation which is around \$70M and is possible to increase since we need more than that for current enrollment levels.
	Chair Cindy Arenberg-Seltzer suggested that if the funding formula considers how many children you have enrolled, that would certainly change how that formula would come out. DEL may have yet to do that and may have just repeated what they had last year. If we have all those numbers, it will strengthen our hand and say that under the funding formula, this is what we need.

Unfinished Business	None
New Business	Chair Cindy Arenberg-Seltzer, while she was going over the budget for school health and the past few years, we've had some underspent money with Ciara Lifecare, and we allowed them to serve the Childcare centers. We again have some underspent money this year, and staff will reach out to you to see if you could use it in screening and assessment.
	CPO informed Chair that they have not reached out. He will talk to Maria and Allison and thanked Cindy. We will get a focus group with some directors together and see what their needs might be.
	Chair Cindy Arenberg-Seltzer asked Renee Podolsky if they would be able to do immunizations.
	Renee Podolsky replied that only if they have had training for that.
	Chair Cindy Arenberg-Seltzer added that we will be recommending to the Board in May that they leave the subsidized childcare level but add more money to the vulnerable pop contract, which is currently fully utilized.
	Renee Podolsky added that her staff will be reaching out to CPO to educate early childhood providers on how to educate families on pool safety. If anyone else is interested, please let me know, and we would love to work with your providers and have a presentation.
	Chair Cindy Arenberg-Seltzer asked if a notice was sent out to providers to inform families that have Medicaid that they need to make sure that their information is up to date because the public health emergency is ending, and they could lose their insurance if they don't fill out their forms.
	CEO and CPO would confirm if we sent it out and will send again.
	Renee Podolsky added to please send out information regarding KidCare. If you need flyers, let me know. Families who are coming off Medicaid can be eligible for KidCare.
Matters from the Chair	None
Public Comments	There was no discussion.
Next Meeting	<u>May 2, 2023</u>
Adjourn	Meeting adjourned at 2:28 PM.

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

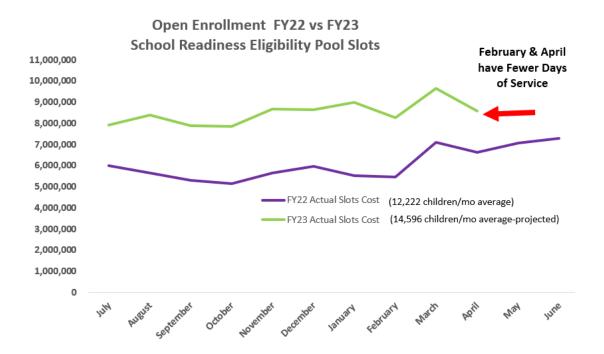


ITEM#/MEETING	FIN236RB1 / Finance Committee
MEETING DATE:	June 6, 2023
SUBJECT:	April 2023 Interim Financial Statements
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve April 2023 Interim Financial Statements, Pending Approval of an Annual
	Audit Performed by a Qualified Independent Certified Public Accountant
FINANCIAL IMPACT:	None

Background Information:

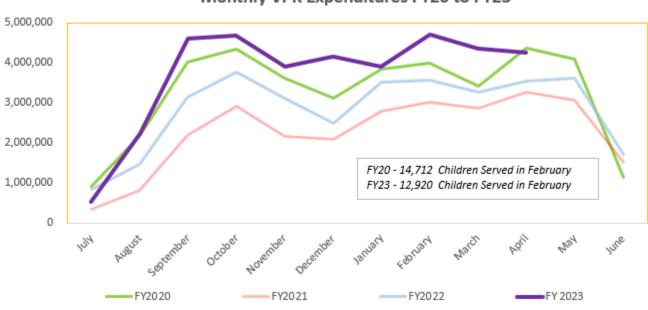
The Interim Financial Statements for the ten-month period ending April 30, 2023, are attached for review. Financial Highlights for the period are as follows:

- 1. Overall
 - School Readiness expenditures remain at an all-time high following more than two years of open enrollment that began in November 2020. DEL is in the process of issuing an updated allocation to cover the higher cost.
 - VPK expenditures have rebounded due to high reimbursement rates, but enrollments remain below prepandemic levels.
 - Non-Recurring Stimulus Program expenditures are on track to be expended in accordance with DEL rules and requirements.
 - School Readiness
 - a. Slot expenditures remain at an all-time high for the fiscal year. 15,176 children received services in April, which is 18% or 2,400 children more than the prior year. Slot expenditures currently account for 86% of total DEL SR spending.
 - b. DEL will allocate \$11.5 million in additional SR base funding this week to cover the cost of higher enrollments for the balance of FY23. The non-recurring allocation will likely also include an estimated \$1.8 million to pay corresponding costs for gold seal and other rate differentials for qualifying child care centers. The \$11.5 million allocation is the second increase received this fiscal year, bringing the total additional to \$19.5 million.



2. VPK Expenditures

VPK April expenditures are still on track to exceed the pre-pandemic levels from FY20. This is primarily due to Statewide increase to reimbursement rates. Enrollment levels have increased since the pandemic has subsided, but they remain below pre-pandemic levels by approximately 2,000 children.



Monthly VPK Expenditures FY20 to FY23

3. Stipends and Grants

Stipends and Grant Expense as of April 30,2023								
Туре		Paid		In Process FY23				
ARPA Stabilization Grants	\$	74,447,409	\$	32,675,000				
ARPA World Class Workforce Stipends		2,407,341		4,600,000				
Broward Above & Beyond Stipends		1,800,925		1,200,000				
INCENTIVE\$ Program Wage Supplements		565,903		250,000				
University of Florida Training Stipends		79,560		5,000				
Total	\$	79,301,139	\$	38,730,000				

- The final round of ARPA stabilization grants will be issued after DEL finalizes its guidance and issues additional funding allocations as needed to all the Coalitions. Broward has \$32.6 million already available for this purpose and is ready to pay as soon as we know what the award formula will be.
- Staff continue to provide required trainings to educators and issue stipends weekly for the ARPA Build a World Class Workforce Program as participants complete milestones. Staff expect to fully expend the \$7 million allocation by year end.
- Stipends and provider bonus grants under the Broward Above and Beyond program are also in progress and all \$3 million earmarked for this are expected to be fully expended by year end.

Recommended Action:

Approve April 2023 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant

Supporting Documents:

- April 2023 Interim Financial Statements
- April 2023 Utilization Report



Early Learning Coalition of Broward County, Inc.

INTERIM FINANCIAL STATEMENTS FISCAL YEAR 2022-2023 For The Ten Months Ended April 30, 2023

Submitted to the Finance Committee

June 6, 2023

Early Learning Coalition of Broward County, Inc. FY 2022-2023 Statement of Financial Position As of April 30, 2023

	April 30, 2023		Ap	oril 30, 2022
Assets:				
Cash	\$	32,490,204	\$	32,368,037
Grants Receivable		11,071,939		12,399,199
Accounts Receivable		1,252,191		705,537
Due From Providers		106,926		293,728
Prepaid Expense		316,130		223,164
Fixed Assets		11,484		13,262
Total Assets	\$	45,248,874	\$	46,002,927
Liabilities:				
Accounts Payable	\$	1,015,511	\$	365,290
Salary & Benefits Payable		476,842		367,917
Compensated Absences		393 <i>,</i> 550		394,749
Rent Abatement		225,281		206,298
Due to Providers		12,687,342		9,729,544
Due to Other Agencies		1,625,045		1,332,642
Deferred Revenue		28,484,803		33,270,011
Total Liabilities	\$	44,908,374	\$	45,666,450
Net Assets				
Unrestricted		340,500		336,477
Total Net Assets		340,500		336,477
Total Liabilities and Net Assets	\$	45,248,874	\$	46,002,927

Early Learning Coalition of Broward County, Inc. FY 2022-2023 Statement of Activities For The Ten Months Ended April 30, 2023

		Apr 2023 Actual		FY 2023 YTD Actual		FY 2022 YTD Actual
Revenue						
Recurring						
DEL School Readiness	\$	8,026,823	\$	74,757,349	\$	53,052,879
DEL School Readiness Match Pool		400,189		4,330,288		4,491,876
DEL School Readiness Rate Differentials		1,205,465		11,021,553		6,873,536
DEL - School Readiness Program Assessments		109,289		408,206		
DEL - Voluntary Pre-K		3,722,057		32,807,732		28,775,561
CSC - Income Eligible		253,858		4,360,189		2,712,751
CSC - Vulnerable Populations		239,257		2,353,150		1,877,325
Broward County- SR Match		125,625		2,001,900		1,750,994
Univ of Florida Lastinger Ctr		3,250		79,560		31,690
Local Match: United Way & Cities		16,458		320,092		377,204
Miscellaneous Grants & Program Income		11,541		86,446		12,297
Subtotal Recurring Revenue		14,113,812		132,526,466		99,956,114
Non-Recurring Pandemic Relief						
DEL Preschool Development Grant				377,076		204,218
DEL - CARES/CRRSA Pandemic Relief		772,407		5,227,204		21,773,259
DEL-ARPA Pandemic Relief		1,500,353		78,553,110		10,599,595
DEL - ARPA VPK \$15/hr Wage Incentive		537,296		4,538,097		-
Subtotal Pandemic Relief		2,810,056		88,695,487		32,372,854
Total All Revenue	\$	16,923,868	\$	221,221,953	\$	132,328,969
	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>
Expenses						
Child Care Slots and Incentives:						
DEL School Readiness	\$	6,610,532	\$	63,362,005	\$	42,746,717
DEL School Readiness Match Pool		400,189		4,330,288		4,491,876
DEL School Readiness Rate Differentials		1,205,465		11,021,553		6,873,536
DEL - Voluntary Pre-K		3,575,799		31,486,920		27,548,805
DEL - ARPA VPK \$15/hr Wage Incentive		537,296		4,538,097		
CSC - Income Eligible		232,060		3,968,555		2,434,301
CSC - Vulnerable Populations		211,560		2,208,633		1,702,683
Broward County- Income Eligible		111,667		1,779,467		1,556,439
Municipalities-SR Local Match		16,458		320,092		376,788
Stipends and Grants to Providers		1,886,834		79,301,139		32,575,924
Subtotal Child Care Slots and Incentives	\$	14,787,860	\$	202,316,749	\$	120,307,069
Sub Recipient Expense						
Children's Forum		18,330		146,151		65,695
211 Broward		33,459		317,405		359,497
Subtotal Sub Recipient Expense	\$	51,789	\$	463,556	\$	425,192
ELC Operating Expense						
Salaries & Benefits	\$	1,768,558	\$	12,889,816	\$	9,917,407
Attorneys		4,650		52,204		37,212
Auditors		-		32,000		36,500
Temporary Staff		-		1,232		32,287
Consultants		50,450		436,179		418,010
Staff & Board Travel		6,652		47,293		56,198
Insurance		4,295		43,067		37,628
Office Rent & Maintenance		40,299		391,582		461,046
Office Machines & Storage		401		10,766		6,504
Software Licenses		25,907		211,113		190,018
Internet, Email, Website, Phones		12,077		114,485		188,028
Cell Phones		15,978		89,449		39,367
Sponsorships & Memberships		6,407		65,868		60,242
Books for Kids		4,899		287,609		14,760
Instructional Materials		109,208		3,404,499		14,700
		28,010				- 227,654
Other Operating Costs		4,941		241,198		
Computer Equipment & Software Furniture & Fixtures		4,941		120,797 790		68,298 675
Subtotal ELC Operating Expense	\$	2,082,731	\$	18,439,945	\$	11,791,832
Total Expenses	\$	16,922,380	\$	221,220,249	\$	132,524,093
Change in net assets	\$	1,488	\$	1,703	\$	(195,124)
Net assets, beginning of year Net assets, end of the period			\$	338,797 340,500	\$	317,763 122,639
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Early Learning Coalition of Broward County, Inc. FY 2022-2023 Annual Budget to Actual by Month For The Period Ending April 30, 2023 Detail

	A	FY 2023 Budget mendment 4		YTD Actual		Balance	% of Budget	Notes
Revenue:								_
Recurring								
DEL School Readiness	\$	79,944,515	Ş	74,757,349	Ş	5,187,166	94%	High enrollments, addl allocation pending
DEL School Readiness Match Pool DEL School Readiness Rate Differentials		5,124,438		4,330,288		794,150	85%	
DEL School Readiness Rate Differentials DEL - School Readiness Program Assessments		13,092,311 620,191		11,021,553 408,206		2,070,758 211,985	84% 66%	CLASS Observations in process
DEL - Voluntary Pre-K		43,973,704		32,807,732		11,165,972	75%	Expenditures Vary Over School Year
CSC - Income Eligible		4,923,314		4,360,189		563,125	89%	Different fiscal year, will even out Jul-Sep
CSC - Vulnerable Populations		2,485,992		2,353,150		132,842	95%	Additional allocation requested
Broward County- SR Match		3,256,496		2,001,900		1,254,595	61%	Different fiscal year, will even out Jul-Sep
Univ of Florida Lastinger Ctr		70,000		79,560		(9,560)	114%	Additional allocation awarded
Local Match: United Way & Cities		400,000		320,092		79,908	80%	
Miscellaneous Grants & Program Income		50,000		86,446		(36,446)	173%	Miscellaneous Program Income
Subtotal Recurring Revenue		153,940,961		132,526,466		21,414,495	86%	_
Non-Recurring Pandemic Relief								
DEL Preschool Development Grant		387,496		377,076		10,420	97%	Mental Health Supports Program Ended Dec
DEL - CARES/CRRSA Pandemic Relief		8,053,271		5,227,204		2,826,067	65%	Final rounds of stipends pending
DEL-ARPA Pandemic Relief		115,968,498		78,553,110		37,415,388	68%	Final rounds of stipends/grants pending
DEL - ARPA VPK \$15/hr Wage Incentive Subtotal Pandemic Relief		7,758,624 132,167,889		4,538,097 88,695,487		3,220,527 43,472,402	58% 67%	_Not all VPK provider participating
Total All Revenue	\$	440,049,810	\$	353,748,419	\$	86,301,392	80%	-
Expense								
Child Care Slots and Incentives								
DEL School Readiness	\$	66,457,448	\$	63,362,005	\$	3,095,443	95%	High enrollments, addl allocation pending
DEL School Readiness Match Pool		5,124,438		4,330,288		794,150	85%	
DEL School Readiness Rate Differentials		13,092,311		11,021,553		2,070,758	84%	
DEL - Voluntary Pre-K		42,397,263		31,486,920		10,910,343	74%	Expenditures Vary Over School Year
DEL - ARPA VPK \$15/hr Wage Incentive		7,758,624		4,538,097		3,220,527	58%	Expenditures Vary Over School Year
CSC - Income Eligible		4,430,983		3,968,555		462,428	90%	Different fiscal year, will even out Jul-Sep
CSC - Vulnerable Populations Broward County- Income Eligible		2,237,393 2,894,663		2,208,633 1,779,467		28,760 1,115,196	99% 61%	Different fiscal year, will even out Jul-Sep
Local Match: United Way & Cities Stipends and Grants to Providers		400,000 116,575,801		320,092 79,301,139		79,908 37,274,663	80% 68%	
Subtotal Child Care Slots and Incentives	\$	261,368,924	\$	202,316,749	\$	59,052,175	77%	-
Sub Recipient Expense								_
Children's Forum		237,308	Ś	146,151		91,157	62%	
211 Broward		462,000	•	317,405		144,595	69%	
Subtotal Sub Recipient Expense	\$	699,308	\$	463,556	\$	235,753	66%	_
ELC Operating Expense								_
Salaries & Benefits	\$	16,323,014	\$	12,889,816	\$	3,433,198	79%	
Attorneys		109,000		52,204		56,796	48%	Intermittent Expenditures
Auditors		42,500		32,000		10,500	75%	
Temporary Staff		50,000		1,232		48,768	2%	Intermittent Expenditures
Consultants		556,488		436,179		120,309	78%	
Staff & Board Travel & Training		75,000		47,293		27,707	63%	Intermittent Expenditures
Insurance		52,418		43,067		9,351	82%	
Office Rent & Maintenance		471,989		391,582		80,407	83%	
Office Machines & Storage		6,332		10,766		(4,434)	170%	Storage for Teachstone Training Material
Software Licenses		230,154 131,866		211,113		19,041 17,380	92% 87%	Office 365 Vendor transition in process
Internet, Email, Website, Phones Cell Phones		93,900		114,485 89,449		4,451	95%	Additional staff conducting site visits
Sponsorships & Memberships		61,285		65,868		(4,583)	107%	Intermittent Expenditures
Books for Kids		550,000		287,609		262,391	52%	Intermittent Expenditures
Instructional Materials		4,822,841		3,404,499		1,418,342	71%	
Other Operating Costs		273,803		241,198		32,605	88%	
Computer Equipment & Software		107,967		120,797		(12,830)	112%	Intermittent Expenditures
Furniture & Fixtures		11,542		790		10,752	7%	Intermittent Expenditures
Unallocated (Budget Only)		70,521		-		70,521	0%	
Onanocated (budget Only)								
Subtotal ELC Operating Expense	\$	24,040,617	\$	18,439,945 221,220,249	\$	5,600,672	77%	_

Early Learning Coalition of Broward County, Inc. FY 2021-2022 Annual Budget to Actual YTD For The Period Ending April 30, 2023 Summary

Revenue:	7,166 94% High enrollments, addl allocation p	
	7 166 94% High enrollments addl allocation o	
Recurring	7 166 94% High enrollments addl allocation of	
5		ending
	4,150 85%	
	0,758 84%	
	1,985 66% CLASS Observations in process	
	5,972 75% Expenditures Vary Over School Year	r
	3,125 89% Different fiscal year, will even out J	
	2,842 95% Additional allocation requested	•
	4,595 61% Different fiscal year, will even out Ju	ul-Sep
Univ of Florida Lastinger Ctr 70,000 79,560	9,560) 114% Additional allocation awarded	•
-	9,908 80%	
Miscellaneous Grants & Program Income 50,000 86,446	6,446) 173% Miscellaneous Program Income	
Subtotal Recurring Revenue 153,940,961 132,526,466 21,4	4,495 86%	
Non-Recurring Pandemic Relief		
DEL Preschool Development Grant 387,496 377,076	0,420 97% Mental Health Supports Program Er	nded Dec
DEL - CARES/CRRSA Pandemic Relief 8,053,271 5,227,204 2,8	6,067 65% Final rounds of stipends pending	
DEL-ARPA Pandemic Relief 115,968,498 78,553,110 37,4	5,388 68% Final rounds of stipends/grants pen	ding
DEL - ARPA VPK \$15/hr Wage Incentive 7,758,624 4,538,097 3,2	0,527 58% Not all VPK provider participating	
Subtotal Pandemic Relief 132,167,889 88,695,487 43,4	2,402 67%	
Total All Revenue \$ 440,049,810 \$ 353,748,419 \$ 86,3	1,392 80%	
Expense Child Care Slots and Incentives DEL School Readiness \$ 66,457,448 \$ 63,362,005 \$ 3,0	5,443 95% High enrollments, addl allocation p	ending
	4,150 85%	0
DEL School Readiness Rate Differentials 13,092,311 11,021,553 2,0	0,758 84%	
	0,343 74% Expenditures Vary Over School Yea	r
	0,527 58% Expenditures Vary Over School Year	
CSC - Income Eligible 4,430,983 3,968,555 4	2,428 90% Different fiscal year, will even out J	ul-Sep
CSC - Vulnerable Populations 2,237,393 2,208,633	8,760 99% Different fiscal year, will even out J	ul-Sep
Broward County- Income Eligible 2,894,663 1,779,467 1,1	5,196 61%	
Municipalities-SR Local Match 400,000 320,092	9,908 80%	
Stipends and Grants to Providers 116,575,801 79,301,139 37,2	4,663 68%	
Total Child Care Slots and Incentives \$ 261,368,924 \$ 202,316,749 \$ 59,0	2,175 77%	
Program Expense		
	5,966 69% Staff Turnover	
	2,284 64% Staff Turnover	
	8,200 89% 4,836 70% ARPA trainings in 4th Quarter	
Total Program Expense \$ 18,865,925 \$ 14,724,638 \$ 4,1	1,287 78%	
Administrative Expense		
Children's Forum 53,933 18,742	5,191 35% Staff Turnover	
	2,311 82%	
	7,636 71% 1.1% of Revenues (ELC Only)	
	5,139 71% 1.2% of Revenues (All Admin)	
Total Expenses \$ 286,108,850 \$ 221,220,249 \$ 64,8	8,600 77%	

SCHOOL READINESS 3 YEAR UTILIZATION FY 2022 -2024

New Enrollments from Waitlist: Funding Changes:

Enrollment based on	
zero waiting time eff April	

EARLY LEARNING COALITION

Learning. Early Success.

0	
Adtl SR Alloc:	
Adtl QPI Alloc:	

\$ 8,000,000 \$ 2,135,000

Assumptions:

Daily Average Cost forecast reflects current actual trends. Rate Increases effective 7/1/21 & 3/31/22 Provider Reimbursement at ELC Max Rates Eff 7/1/22 (Affecting Approximately 374 Providers)

FY24: Flat Funding and Flat Net Enrollments

Fisca	l Year 2	2022	-23											
Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		School Readiness Base	School Readiness Gold Seal/QPI	Children's Services Council	Broward County	Total Slot Costs	Match		Net Billable
A	Jul-22	21	13,240	-97	\$28.87		5,808,769	962,619	810,496	443,833	8,025,717	(35,0	15)	7,990,702
А	Aug-22	23	13,891	+651	26.16		6,216,877	1,055,288	642,374	444,483	8,359,022	(34,4	00)	8,324,622
А	Sep-22	22	13,817	-74	25.95		5,806,552	1,016,552	620,873	444,483	7,888,461	(28,5	57)́	7,859,904
Α	Oct-22	21	14,260	+443	26.11		6,445,089	959,400	413,244		7,817,732	(30,6	93)	7,787,039
Α	Nov-22	22	14,453	+193	27.56		7,290,470	1,059,000	413,717		8,763,187	(28,9	75)	8,734,212
Α	Dec-22	22	14,676	+223	26.71		7,373,526	1,137,425	111,667		8,622,618	(36,8	76)	8,585,742
Α	Jan-23	22	14,967	+291	27.38		7,517,693	1,127,466	258,938	111,667	9,015,763	(38,9	24)	8,976,840
Α	Feb-23	20	15,000	+33	27.56		6,785,498	1,137,596	231,935	111,667	8,266,696	(37,1	39)	8,229,556
Α	Mar-23	23	15,099	+99	27.78		8,001,009	1,301,178	231,935	111,667	9,645,789	(43,5	68)	9,602,221
Α	Apr-23	20	15,176	+77	28.26		7,194,778	1,040,579	231,935	111,667	8,578,958	(41,9	96)	8,536,962
Р	May-23	23	15,251	+75	27.78		8,031,341	1,370,301	231,935	111,667	9,745,243	(48,4	13)	9,696,830
Р	Jun-23	22	15,326	+75	28.73		7,713,485	1,628,538	231,935	111,667	9,685,625	(48,4	86)	9,637,139
Ave Enrol	lments (FY23 E	Baseline)	14,596		\$27.40	Proj Total	\$ 84,185,085	\$ 13,795,942	\$ 4,430,983	\$ 2,002,800	\$ 104,414,810	\$ (453,0	42) \$	103,961,768
Baseline F	Y23 over FY22		2,374			Budget	71,981,886	13,092,311	4,430,983	2,002,800	91,961,022	(453,0	42)	91,507,980
						Surplus(Deficit)	(12,203,199)	(703,631)	-	-	(12,453,788)	-	\$	(12,453,788)
Baseline FY	/23 over FY17		5,200	(FY17 Base	line= 9,396)	Carry-Over		_	-	-	_			-
Avg Cost F	Y23 over FY17		\$ 8.78	(FY17 Base	line = \$18.62)	Surplus(Deficit)	\$ (12,203,199)	\$ (703,631)	\$-	\$-	\$ (12,453,788)	\$-	\$	(12,453,788)
Fields	Veer	2022	24											

Fiscal Year 2023-24

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		School Readiness	Readir	hool iess Gold il/QPI	•	Children's Services Council	Broward County	Total Slot Costs	Match	Net Billable
Р	Jul-23	21	15,215	-111	\$27.43		7,231,274	1	,059,935		269,495	202,464	8,763,168	(43,653)	8,719,515
Р	Aug-23	23	15,234	+20	27.40		7,991,487	1	,136,474		269,495	202,464	9,599,920	(47,810)	9,552,110
Р	Sep-23	21	15,254	+20	27.42		7,245,964	1	,067,071		269,495	202,464	8,784,994	(43,653)	8,741,341
Р	Oct-23	22	15,274	+20	27.40		7,550,565	1	,259,105		269,495	127,745	9,206,911	(45,732)	9,161,179
Р	Nov-23	22	15,294	+20	27.40		7,507,020	1	,314,458		269,495	127,745	9,218,719	(45,732)	9,172,987
Р	Dec-23	21	15,314	+20	27.37		7,067,829	1	,337,229		269,495	127,745	8,802,298	(43,653)	8,758,645
Р	Jan-24	23	15,334	+20	27.35		7,877,049	1	,371,947		269,495	127,745	9,646,236	(47,810)	9,598,426
Р	Feb-24	21	15,354	+20	27.37		7,067,106	1	,360,494		269,495	127,745	8,824,840	(43,653)	8,781,187
Р	Mar-24	21	15,374	+20	27.43		7,204,800	1	,252,689		269,495	127,745	8,854,729	(43,653)	8,811,076
Р	Apr-24	22	15,394	+20	27.41		7,579,765	1	,306,898		269,495	127,745	9,283,904	(45,732)	9,238,172
Р	May-24	23	15,414	+20	27.83		8,106,470	1	,363,130		269,495	127,745	9,866,840	(48,569)	9,818,270
Р	Jun-24	20	15,434	+20	28.85		7,293,678	1	,215,963		269,495	127,745	8,906,882	(44,214)	8,862,668
	Average Enroll	ments (Ba	15,324		\$27.56	Proj Total	\$ 89,723,006	\$ 15	,045,394	\$	3,233,944	\$ 1,757,096	\$ 109,759,440	\$ (543,863)	\$ 109,215,577
	Increase to bas	seline FY2	728			Budget	 63,981,886	15	,045,394		3,233,944	1,757,096	84,018,321	(543,863)	83,474,458
						Surplus(Deficit)	(25,741,119)		-		-	-	(25,741,119)	-	\$ (25,741,119)
	Increase to bas	seline FY2	5,928	(FY17 Baselir	ne= 9,396)	Carry-Over	 		-		-	-			-
	Increase in Avg	g Cost ove	\$ 8.94	(FY17 Baselir	ne = \$18.62)	Surplus(Deficit)	\$ (25,741,119)	\$	-	\$		\$ 	\$ (25,741,119)	\$ -	\$ (25,741,119)

SCHOOL READINESS UTILIZATION FY 2021-2023 Children Services Council Vulnerable Population Contract

 New Enrollments from Waitlist:

 Enroll per Mo:
 39

 Transfter to Sr/ Mo.
 30 Avg

 Age Out/Exit Care:
 5 Avg

 Rate Incr Effective 7/1/21 & 3/1/22



Assumptions:

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

_			
	ontract	Year 2021-22	(CONTRACT EXTENSION)

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	Total Slot Costs	Adjustments	let able
A	Oct-21	22	276	-5	27.74	168,431		168,431
Α	Nov-21	22	274	-2	26.44	159,352		159,352
Α	Dec-21	21	255	-19	30.62	163,954		163,954
Α	Jan-22	23	250	-5	26.18	150,542		150,542
Α	Feb-22	20	263	+13	29.93	157,427		157,427
Α	Mar-22	22	276	+13	34.78	211,165		211,165
Α	Apr-22	21	278	+2	33.18	193,695		193,695
Α	May-22	23	288	+10	30.90	204,660		204,660
Α	Jun-22	21	273	-15	32.60	186,872		186,872
Α	Jul-22	22	268	-5	32.49	191,550		191,550
Α	Aug-22	21	305	+37	36.79	235,662		235,662
А	Sep-22	20	310	+5	40.06	248,356		248,356
							Projected Total	\$ 2,271,665

FY2022 CSC Contract Extension

Surplus(Deficit) CSC Contract Year

2,271,665 \$____

Contr	act Yea	r 2022	2-23					
Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	Total Slot Costs	Adjustments	Net Billable
A	Oct-22	21	314	+4	35.90	236,755		236,755
А	Nov-22	22	285	-29	37.66	236,135		236,135
А	Dec-22	22	275	-10	36.17	218,800		218,800
А	Jan-23	22	270	-5	33.73	200,340		200,340
Α	Feb-23	20	258	-12	37.51	193,568		193,568
А	Mar-23	23	279	+21	36.23	232,463		232,463
А	Apr-23	20	278	-1	37.95	211,017		211,017
Р	May-23	23	281	+3	35.92	232,138		232,138
Р	Jun-23	22	284	+3	35.92	224,416		224,416
Р	Jul-23	21	287	+3	35.92	216,478		216,478
Р	Aug-23	23	290	+3	35.92	239,573		239,573
Р	Sep-23	21	293	+3	35.92	221,004		221,004

Projected Total \$ 2,662,686

2,190,668

(583,807)

\$

FY23 CSC Contract Year Bud \$

Surplus(Deficit) CSC Contract Year

Contra	act Yea	r 2023	8-24			Surplus(Deficit) CSC		\$ (472,01
Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	Total Slot Costs	Adjustments	Net Billable
Ρ	Oct-22	22	293	+3	35.92	231,528		231,52
Р	Nov-22	22	293	+	35.92	231,528		231,52
Р	Dec-22	21	293	+	35.92	221,004		221,00
Р	Jan-23	23	293	+	36.92	248,791		248,79
Р	Feb-23	21	293	+	35.92	221,004		221,00
Р	Mar-23	21	293	+	35.92	221,004		221,00
Р	Apr-23	22	293	+	35.92	231,528		231,52
Р	May-23	23	293	+	35.92	242,052		242,05
Р	Jun-23	20	293	+	35.92	210,480		210,480
Р	Jul-23	23	297	+4	35.92	245,356		245,350
Р	Aug-23	22	302	+5	35.92	238,639		238,63
Р	Sep-23	21	307	+5	35.92	231,564		231,56
							Projected Total	\$ 2,774,47
						FY23 CSC Contract Ye	ear Bud	\$ 2,190,668

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ITEM#/MEETING	FIN236RB2 / Finance Committee
MEETING DATE:	June 6, 2023
SUBJECT:	FY 2023 Budget Amendment #5
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve FY2023 Budget Amendment #5 as presented
FINANCIAL IMPACT:	\$14,401,616 Increase in Revenue and Expenditure

Background Information:

In June 2022, the Board approved a preliminary annual budget that reflected estimated revenues and expenditures pending receipt of actual grant award letters from funders. In September, the Board approved Budget Amendment #1, which included updated amounts from those actual awards. In November, the Board Approved Amendment #2, which further updated the awards with large allocations pending further guidance. In December, the Board Approved Amendment #3 which reallocated funds in accordance with DEL guidance for fiscal year 2023. In February, the Board Approved Amendment #4 which primarily reflected an \$8 million increase to SR base funding for slot expenditures. In June, staff expect to receive an additional increase to SR base funding and propose budget amendment #5

Current Status: Key changes and updates Included in FY2023 Budget Amendment #5 are as follows:

1. \$13,892,000 Additional Allocation for School Readiness Child Care:

Staff estimate that DEL will award an additional \$11,500,000 for School Readiness base and \$1,892,000 for associated rate differentials during the week of June 5, 2023. 100% of these newly allocated funds will be applied for slots. ELC's SR child care costs are at an all-time high after a 2.5-year push by DEL to clear waiting lists Statewide with extra funding. While it remains unclear whether DEL will continue to fund current enrollment levels next year, FY23 results have shown how much the need for child care services in Broward exceeds historical allocations from the State.

2. \$1,834,616 Additional Allocation for ARPA Building a World Class Workforce Program

In May 2023 DEL awarded ELC a \$1 million supplement to Broward's existing ARPA allocation for educator stipends bringing the total pool to \$7.4 million. The ARPA educator stipend program will sunset on June 30. The remaining \$892K allocation is earmarked for other ARPA workforce support activities that DEL will probably roll over for expenditure in FY24.

3. \$15,000 Additional Allocation for University of Florida Online Learning Training Stipends.

Recommendations:

• Approve FY 23 budget amendment #5 as presented.

Supporting Documents:

• Draft FY2023 Budget Amendment #5, comparison to two prior years, and comparison to current year actuals

FY2023 Budget Amendment #5 by Business Activity (Proposed)

		FY 2023		FY 2023		FY 2023		FY 2023		FY 2023
EARLY LEARNING COALITION downdcurve tre		Child Care Slots		gram Support Subsidized Child Care & CCR&R	a	Education & Quality Services	Ad	dministration		Total Budget
Early Learning. Early Success.					_					
Recurring										
DEL School Readiness	\$	77,957,449	\$	6,060,500	\$	2,598,119	\$	4,828,448	\$	91,444,515
DEL School Readiness Match	Ŷ	5,124,438	ľ	0,000,000	ľ	2,550,115	Ļ	4,020,440		5,124,438
DEL School Readiness Rate Differentials		14,984,311		-		-		-		5,124,438 14,984,311
DEL Program Assessments		- 14,984,911		-		620,191		-		620,191
DEL - Voluntary Pre-K		42,282,408		1,268,472		-		422,824		43,973,704
CSC - Income Eligible		4,430,983		369,249		-		123,083		4,923,314
CSC - Vulnerable Populations		2,237,393		186,449		-		62,150		2,485,992
Broward County- Income Eligible		2,894,663		271,375		-		90,458		3,256,496
Univ of Florida Lastinger Ctr		-		-		85,000		-		85,000
Local Match: United Way & Cities		400,000		-		-		-		400,000
Miscellaneous Grants & Program Income		-		-		50,000		-		50,000
Subtotal Recurring Revenue	\$	150,311,644	\$	8,156,045	\$	3,353,310	\$	5,526,963	\$	167,347,961
Non-Recurring Pandemic Relief										
DEL Preschool Development Grant	1	-		-	1	368,121	1	19,375		387,496
DEL-CARES/CRRSA Pandemic Relief	1	114,855		-	1	7,535,752	1	402,664		8,053,271
DEL - ARPA Stabilization & Workforce	1	-		-	1	117,303,114	1	500,000		117,803,114
DEL - ARPA VPK \$15/hr Wage Incentive		7,758,624		-	Ļ	-		-		7,758,624
Subtotal Pandemic Relief	\$	7,873,479	\$	-	\$	125,206,988	\$	922,038	\$	134,002,505
Total All Revenue	\$	158,185,123	\$	8,156,045	\$	128,560,297	\$	6,449,001	\$	301,350,466
Expense:										
Child Care Slots & Incentives DEL School Readiness	\$	77,957,449							Ś	77,957,449
DEL School Readiness Match Pool	Ŷ	5,124,438								5,124,438
DEL School Readiness Rate Differentials		14,984,311								14,984,311
DEL - Voluntary Pre-K		42,397,263								42,397,263
DEL - ARPA VPK \$15/hr Wage Incentive		7,758,624								7,758,624
CSC - Income Eligible		4,430,983								4,430,983
CSC - Vulnerable Populations		2,237,393								2,237,393
Broward County- Income Eligible		2,894,663								2,894,663
Local Match: United Way & Cities		400,000								400,000
Stipends and Grants to Providers		-				118,030,405				118,030,405
Total Child Care Slots & Incentives	\$	158,185,123	\$	-	\$	118,030,405	\$	-	\$	276,215,528
Sub Recipient Expense										-
Children's Forum				-		183,375	\$	53,933		237,308
211-Broward				337,000		-	\$	125,000		462,000
Total Sub Recipient Expense	\$	-	\$	337,000	\$	183,375	\$	178,933	\$	699,308
ELC Operating Expense										
Salaries & Benefits			\$	7,615,325	\$	5,092,501	\$	3,615,188	\$	16,323,014
Attorneys	1			-	1	-	1	109,000 42,500		109,000 42,500
Auditors Temporary Staff	1			-	1	-	1	42,500 50,000		42,500 50,000
Consultants	1			27,250	1	277,750	1	251,488		556,488
Staff & Board Travel	1			27,230	1	18,274	1	56,726		75,000
Insurance	1			27,642	1	16,821	1	7,955		52,418
Office Rent & Utilities	1			255,992	1	146,630	1	69,367		471,989
Office Machines & Storage	1			-	1	-	1	11,410		11,410
Software Licenses	1		1	18,785	1	12,950	1	198,419		230,154
Internet & Phones	1			83,725	1	50,664	1	(2,523)		131,866
Cell Phones	1			-	1	2,700	1	91,200		93,900
Sponsorships & Memberships	1			-	1	-	1	66,285		66,285
Books for Kids	1			-	1	550,000	1	-		550,000
Intructional Materials	1		1	-	1	4,822,841	1	-		4,822,841
Other Operating Costs	1			4,000	1	14,633	1	255,170		273,803
Computer Equipment & Software	1			59,846	1	44,965	1	23,156		127,967
Furniture & Fixtures Unallocated (Budget Only)	1			- (273,521)	1	- (704,211)	1	11,542 1,413,185		11,542 435,454
Total ELC Operating Expense	\$	-	\$	(273,521) 7,819,045	\$	(704,211) 10,346,517	\$	6,270,068	\$	24,435,630
	\$ \$	158,185,123	\$	7,819,043 8,156,045	ې \$	10,546,517	ې ډ	6,449,001	\$ \$	301,350,466
· · · · ·	ş s	130,103,123	ې s	0,10,045	ې \$	120,300,237	ې د	0,445,001	ې s	301,330,400
Revenue over Expense Percent Total Expenses	Ŷ	- 52.49%	Ŷ	- 2.71%	Ŷ	42.66%	ş	- 2.14%	7	- 100.00%

Percent Total Expenses

2.71%

42.66%

100.00% Page 15

Proposed FY2023 Amended Budget Three Year Comparison Amendment #5

		FY21		FY22		FY23		FY23		+/-	
* *						FY2023				Change	
EARLY LEARNING COALITION		FY2021 Actual		FY2022 Actual	4	Amendment 4	Ι,	FY2023 Amendment 5	Ar	mendment 5	Reason for Change
of Broward County, inc.		Actual		Actual		Approved	1	Proposed		over	
Early Learning, Early Success,					F	ebruary 2023			Ar	mendment 4	
Revenue:											
Recurring											
DEL School Readiness	\$	54,284,918	\$	66,402,097	\$	79,944,515	\$	91,444,515	\$	11,500,000	Allocation Pending
DEL School Readiness Match		5,489,725		5,331,414		5,124,438		5,124,438		-	
DEL School Readiness Rate Differentials		9,808,783		8,561,947		13,092,311		14,984,311		1,892,000	Allocation Pending
DEL Program Assessments		27 4 20 445		403,260		620,191		620,191		-	
DEL - Voluntary Pre-K		27,139,415 4,502,338		34,068,364 3,514,532		43,973,704 4,923,314		43,973,704 4,923,314		-	
CSC - Income Eligible CSC - Vulnerable Populations		4,502,558 1,725,958		2,313,271		2,485,992		2,485,992		-	
Broward County- Income Eligible		2,205,796		2,037,895		3,256,496		3,256,496		-	
Univ of Florida Lastinger Ctr		49,900		72,785		70,000		85,000		15,000	Additional Allocation for Stipends
Local Match: United Way & Cities		371,301		406,881		400,000		400,000		-	
Miscellaneous Grants & Program Income		291,221		13,103		50,000		50,000		-	
Subtotal Recurring Revenue	\$	105,869,354	\$	123,125,548	\$	153,940,961	\$	167,347,961	\$	13,407,000	
Non-Recurring Pandemic Relief DEL Preschool Development Grant		872,970		256,437	1	387,496	1	387,496			
DEL Preschool Development Grant DEL-CARES/CRRSA Pandemic Relief		872,970 27,543,012		256,437 22,051,941	1	387,496 8,053,271	1	387,496 8,053,271		-	
DEL - ARPA Stabilization & Workforce		27,343,012		21,245,313		115,968,498		117,803,114		1,834,616	Additional Allocation for Stipends
DEL - ARPA VPK \$15/hr Wage Incentive				, -,		7,758,624		7,758,624		-	
Subtotal Pandemic Relief	\$	28,415,982	\$	43,553,691	\$	132,167,889	\$	134,002,505	\$	1,834,616	
Total All Revenue	\$	134,285,336	\$	166,679,239	\$	286,108,850	\$	301,350,466	\$	15,241,616	
Expense:										-	
Child Care Slots & Incentives										-	
DEL School Readiness	\$	52,081,835	\$	53,570,539	\$	66,457,448	\$	77,957,449	\$	11,500,000	Allocation Pending
DEL School Readiness Match Pool		5,489,725		5,331,414		5,124,438		5,124,438		-	
DEL School Readiness Rate Differentials		9,808,783		8,561,947		13,092,311		14,984,311		1,892,000	Allocation Pending
DEL - Voluntary Pre-K DEL - ARPA VPK \$15/hr Wage Incentive		26,047,263		32,774,267		42,397,263 7,758,624		42,397,263 7,758,624		-	
CSC - Income Eligible		3,981,297		3,170,100		4,430,983		4,430,983		_	
CSC - Vulnerable Populations		1,552,987		2,095,651		2,237,393		2,237,393		-	
Broward County- Income Eligible		1,960,701		1,811,462		2,894,663		2,894,663		-	
Local Match: United Way & Cities		371,341		406,885		400,000		400,000		-	
Stipends and Grants to Providers		19,215,243		43,687,281		116,575,801		118,030,405		1,454,604	Additional Allocation for Stipends
Total Child Care Slots & Incentives	\$	120,509,175	\$	151,409,546	\$	261,368,924	\$	276,215,528	\$	14,846,604	
Sub Recipient Expense										-	
School Board of Broward County		1,192,800		-		-		-		-	
, Children's Forum		72,739		112,098		237,308		237,308		-	
211-Broward		455,193		447,355		462,000		462,000		-	
Total Sub Recipient Expense	\$	1,720,732	\$	559,453	\$	699,308	\$	699,308	\$	-	
ELC Operating Expense			Ι.		Ι.		Ι.				
Salaries & Benefits	\$	10,279,570	\$	12,137,603	\$	16,323,014	\$	16,323,014	\$	-	
Attorneys		62,127	1	46,613	1	109,000	1	109,000		-	
Auditors		37,500		46,800	1	42,500	1	42,500		-	
Temporary Staff Consultants		2,697 185,427		46,637 536,852	1	50,000 556,488	1	50,000 556,488		-	
Staff & Board Travel		10,465		93,930	1	75,000	1	75,000		-	
Insurance		33,492		42,105	1	52,418	1	52,418		-	
Office Rent & Utilities		432,396	1	460,797	1	471,989	1	471,989		-	
Office Machines & Storage		8,545		7,005	1	6,332	1	11,410		5,079	Storage for CLASS training material
Software Licenses		194,325		221,725	1	230,154	1	230,154		-	
Internet & Phones		101,141		147,324	1	131,866	1	131,866		-	
Cell Phones Sponsorships & Memberships		55,444 46,984		59,449 65,525	1	93,900 61,285	1	93,900 66,285		- 5.000	Books, Bucks & Backpacks Table
Books for Kids		280,982		249,260	1	550,000	1	550,000		-	
DOOKS IOL KIUS		280,982 27,436		249,260 111,766	1	4,822,841	1	4,822,841		-	
Intructional Materials	L	27,430 254,987		328,025	1	4,822,841 273,803	1	273,803		-	
Intructional Materials Other Operating Costs		237.30/			1	107,967	1	127,967		20.000	New Server & Replacement Laptops
Other Operating Costs				90,253				,,		,	
		35,013 6,773		90,253 675		11,542		11,542		-	
Other Operating Costs Computer Equipment & Software		35,013				-		11,542 -		-	
Other Operating Costs Computer Equipment & Software Furniture & Fixtures		35,013 6,773 3,916 -		675 1,778		-		11,542 - 435,454		- - 364,933	Unallocated
Other Operating Costs Computer Equipment & Software Furniture & Fixtures Depreciation	\$	35,013 6,773	\$	675 1,778 14,694,122	\$	11,542 -	\$	-	\$	395,012	Unallocated
Other Operating Costs Computer Equipment & Software Furniture & Fixtures Depreciation Unallocated (Budget Only)	\$ <mark>\$</mark>	35,013 6,773 3,916 -		675 1,778	\$ <mark>\$</mark>	11,542 - 70,521	\$ <mark>\$</mark>	- 435,454	\$ <mark>\$</mark>	-	Unallocated Page 16

Proposed FY23 Amendment #5 vs Year to Date Actual

Product Product <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>-</th></t<>								-
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Becomis Incorring Source DEL School Readiness Match DEL School Readiness Match Match Del School Readiness Match Match Del School Readiness Match Del School Readiness Match Math Math Match Match Mat	of Broward County, Inc.	Proposed		April 2023				
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								Page 17
Revenue over Expense \$ 1,/03 \$ (1,/03)	· · ·		<u> </u>		?		15%	
	Revenue over Expense	۶ -	Ş	1,/03	Ş	(1,703)		



ITEM#/MEETING	FIN236RB3 / Finance Committee
MEETING DATE:	June 6, 2023
SUBJECT:	Preliminary FY 2024 Budget
FOR ACTION:	Yes
RECOMMENDED ACTION:	Approve Preliminary FY 2024 Budget
FINANCIAL IMPACT:	\$141,971,684 FY 2024 Revenue and Expense
ELC STAFF LEAD	C. Klima

Background Information:

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

At the first FY 2024 Finance Committee and Board meetings currently scheduled for August/September 2023, staff will update the budget as appropriate with the actual amounts of the awards received. It is also possible that DEL will provide more information between the time of the finance Committee meetings and our upcoming Board meeting on June 14. We, along with other Coalitions continue to urge DEL to share allocation information earlier rather than later to prevent disruption and facilitate informed decision-making.

Current Status:

ELC staff will go into fiscal year 2024 hopeful that we can sustain and build on the extraordinary gains we made in fiscal year 2023 expanding services for children, families and child care providers.

The wish-list for the budget is long and ambitious:

- Maintain our enrollment levels at or as near as possible to the all-time highs we achieved after more than two feverish years working to clear (and then keep clear) our School Readiness waiting list.
- Continue working face to face with the early care workforce to help recruit, retain and upskill individual educators through Broward Above and Beyond.
- Expand our critically needed inclusion services.
- Offer more in-house training and certification opportunities.
- Continue to get the word out about ELC services and expand our reach in the community.
- Keep leveraging technology to operate better, faster, and smarter.
- Launch new pilots and projects to take ELC into new territory.
- And much more...

Meanwhile, the framework for expenditures remains the same as prior year with 97% of all funds earmarked for Direct Services to Families and Providers and Program Support.

FY24 Expense Allo	cat	ion Framev	work
Child Care & Grants to Providers	\$	123,360,074	87%
Program Support		14,424,583	10%
Subtotal Direct Service & Support	\$	137,784,657	97%
Administration		4,720,528	3%
Total	\$	142,505,184	100%

Unfortunately, however, the State of Florida's budget process and DEL's lengthy timeline for awarding certain allocations have left important elements of our budget picture incomplete. This means our preliminary budget proposal must temporarily account for funding gaps to balance expenses with confirmed allocated revenue while waiting for DEL to finalize the certain funding pools under their control. In particular, while DEL deliberates about allocation methodologies and timing, we must grapple with two key (but hopefully temporary) funding gaps totaling more than \$23 million that affect how many children we can enroll and business continuity for the Broward Above and Beyond Program:

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Revenue Item	FY23	FY24	Gap	Available Funding at DEL
DEL School Readiness Base (Including DEL SR Match)	\$91,444,515	\$76,088,524	(\$15,355,991)	\$77,000,000
Stimulus Funds for Local Workforce Support	\$8,053,271	\$0	(\$8,053,271)	\$315,000,000
Total	\$ 99,497,786	\$76,088,524	(\$23,409,262)	\$392,000,000

To address these temporary shortfalls in our preliminary budget, we offer the following assumptions and recommendations to create a balanced budget that will preserve our services and capacity as much as possible in the interim while still affording us the flexibility to act on new allocation information as soon as it becomes available. The plan consists of the following key elements that will be discussed in more detail below and during the presentation at the Committee meeting:

- 1. Temporary pause on new School Readiness Enrollments pending the availability of increased stimulus funding.
- 2. Prioritize applying new funds set to be allocated in September/October to slots to the extent possible and restart a modest pace of enrollments as appropriate.
- 3. Cross-train certain staff so we can quickly adjust job assignments in step with new funding information as soon it becomes available.
- 4. Eliminate 20 vacant staff positions that were previously funded with stimulus dollars.
- 5. Defer contract for some vendor services pending the availability of new stimulus funding.
- 6. Continue to advocate Statewide for timely allocations of all funding and for finding equitable solutions to funding formula flaws.
- Temporary pause on new School Readiness Enrollments pending the availability of increased stimulus funding: Given that we will start fiscal year 2024 with more than 15,000 children receiving subsidized services each month but our currently secured School Readiness base funding allocation (including match and local) can only cover costs for an estimated average of 11,000 children per month, we recommend a temporary pause to new enrollment until
 - we receive additional funding for slots from DEL. Such a pause will:
 - a. Reduce enrollment by an estimated 350 children per month (approximately 4,200 over the full year)
 - Save an estimated \$5 million in slot costs by September (or an estimated total of \$13,250 ,000over the full year)¹
 - c. Allow us to avoid disenrollment in the worst-case scenario.

¹ Cost savings from attrition are highest in the early months of the year because we realize 10-12 months of cost savings per child dropped vs only 1-3 months of cost savings toward the end of the year.

- d. Allow us time to re-start enrollments and bring service levels back up in the best-case scenario.
- e. Allow a potential \$7M deficit at year end to be managed through carryback from FY25.

2. Prioritize applying new funds set to be allocated between July and October to slots to the extent possible and restart a modest pace of enrollments as appropriate.

In an effort to maintain the hard-won gains we've made in recent years, meeting the large unmet need for services in Broward County, staff will allocate new funding for slots whenever possible to alleviate the need for drops through attrition. This means we must maintain staff capacity for enrollment and redetermination while we wait for additional funding. Out of the \$77 million that the state has available for filling School Readiness funding gaps, an allocation of approximately \$8 million or more would allow us to begin enrolling again to slow the pace of monthly attrition. This represents approximately 10% of the total available pool and is in alignment with DEL's funding allocation methods in the past, making it a highly likely funding scenario.

3. Cross-train certain staff so management may quickly adjust job assignments in step with new funding information as soon it becomes available.

As DEL's ARPA stipend program sunsets and we wait for information about our specific allocation of the \$315 million in newly appropriated ARPA discretionary funding (for similar purposes), we have encouraged grant-funded staff that processed stipends to fill vacant positions on the Eligibility team. This will allow us the flexibility to transfer staff between the School Readiness program and potential new ARPA-funded workforce support initiatives that may also include stipend processing. Such flexibility permits us to lower eligibility staff costs if needed by transferring staff to other funding and it preserves our capacity to quickly launch a new stipend program when new funding is finally awarded.

4. Eliminate 20 vacant staff positions that sunset with DEL's ARPA stipend program. \$261,098 net savings. Staffing plan assumptions for FY24 are as follows:

- a. \$650,000 reduction to staff costs by eliminating twenty (20) now vacant 6-month roles that were previously approved for CRRSA and ARPA workforce support activities. See the attached revised organizational chart and the proposed staffing plan amendment below.
- b. \$388,902 Merit increase pool calculation based on 3.5% average increase in accordance with existing salary administration policy.
- c. \$650,000 -388,902 =\$261,098 net savings

Business Unit	FY 2023 Approved December	FY 2024 Proposed	Proposed FTE Change	Notes
CEO & Support	2.0	2.0	0.0	
Finance & Contracts	13.0	12.0	(1.0)	Eliminate 1 Vacant ARPA Stipend Role
Operations	12.0	12.0	0.0	
IT	7.0	7.0	0.0	
CPO & Communications	4.0	4.0	0.0	
Total Admin FTE	38.0	37.0	(1.0)	
Provider Payments	15.0	15.0	0.0	
Provider Relations	13.0	13.0	0.0	
Eligibility	74.0	74.0	0.0	
Customer Service & CCR&R	22.0	22.0	0.0	
Quality & Education	72.0	53.0	(19.0)	Eliminate 19 Vacant ARPA Stipend Roles
Total Program FTE	196.0	177.0	(19.0)	
Total Budget FTE	234.0	214.0	(20.0)	

FY 2024 Proposed Amended Staffing Plan

5. Defer contracting for some vendor services pending the availability of new stimulus funding. \$1,245 deferred pending available new funding:

Vendor	Service	Budget	Reason for Deferral	New Start Date	
Scholastic	Scholastic Bookworms		Amount Flexible. Program Easily Starts and Stops	October	
BLI	Business Training for Child Care Center Operators	\$50,000	Program begins in September	September	
Children's Forum	INCENTIVE\$ Wage Supplements	\$500,000	Currently funded for \$575K, Supplemental funding tied to ARPA funding	October	
One Beat	CPR training for Providers	\$20,000	Currently funded for \$20K, Supplemental funding tied to ARPA funding	October October	
Multiple	Professional Development Training and Coaching for Staff	\$75,000	Flexible Scheduling Available		
M Network Communications and Outreach for Programs		\$300,000	Amount Flixible. Hold for ARPA funding	August	
To	tal Deferrals	\$1,245,000			

6. Continue to advocate Statewide for timely allocations of all funding and for finding equitable solutions to funding formula flaws.

Given the degree to which open enrollment has made clear that historical funding allocations fall far short of meeting the need for services in Broward and the disruptive impact on business operations and services when allocations are awarded inconsistently and often several months into the new fiscal year, staff remain committed to advocating for change. Staff continue to energetically educate legislator and regulators about the business consequences of:

- a. A funding formula that does not consider un-met need,
- b. A slow and inconsistent allocation process for DEL-controlled funding pools; and
- c. The lack of clear philosophical guidance about how the State views the balance between enrollments, provider reimbursement rates and the existence of waiting lists for School Readiness services.

7. Other FY24 Revenue Updates:

- a. ELC's FY24 VPK base funding allocation is approximately \$3 million lower than the previous year due to State Estimating Conference Projections showing a decrease in the number of participating 4-year-olds in Broward. The State has also opted not to renew the stimulus funded VPK rate premium available to Providers that pay \$15/hr or higher for their VPK teaching staff.
- b. DEL adjusts allocations for School Readiness rate differentials paid to qualifying providers based on their estimate of ELC's need under program rules. Rate differential allocations relate only to provider service qualifications during reimbursement calculation, and they have no effect on the number of children the Coalition can enroll.
- c. Children's Services Council has awarded ELC an additional \$1 million for FY24 to cover increased usage and higher costs for the Vulnerable Populations program now that the pandemic has subsided. The additional funds offset a net reduction of a similar amount in the Financially Assisted Child Care program that the Council approved last year but will not be realized until July 2023.
- d. Broward County has elected to increase funding for School Readiness match with another one-time funding award of \$900,000 for July to September 2023. Broward County has elected to increase funding for School Readiness match with another one-time funding award of \$900,000 for July to September 2023. The additional award will keep their funding level with prior year.
- e. DEL's large pandemic relief grants through the Preschool Development Grant (PDG), the Coronavirus Response and Relief Act (CRRSA), and the American Rescue Plan Act (ARPA) funds are all scheduled to sunset as of June 30, 2023. However, follow on funding from a \$315 million pool of residual ARPA funds is widely expected to be allocated by October for one final year of stimulus funded system support. DEL will provide guidance to the Coalitions about how these new funds may be spent.
- f. The A. D. Henderson Foundation recently awarded \$160,000 to fund two new Peer Navigator roles to assist and encourage parents to follow up on screenings (ASQs) that help to identify children with potential special needs.

Supporting Documentation:

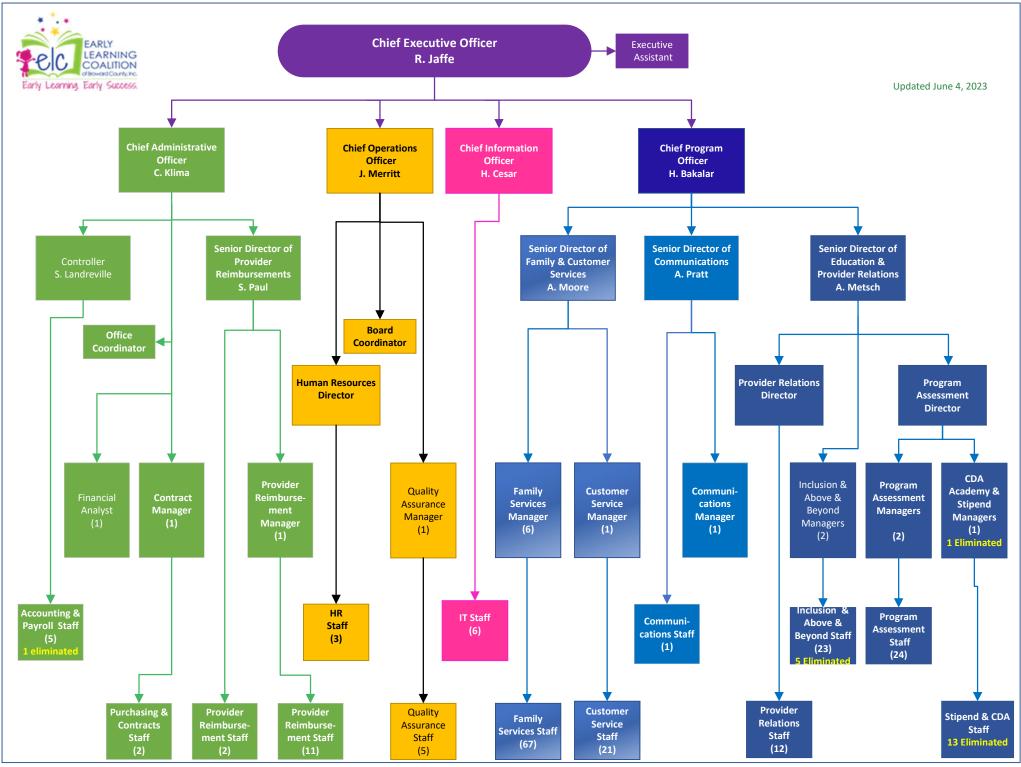
- Preliminary FY 2024 Budget Detail and Comparative Chart
- ELC Organizational Chart

FY2024 Preliminary Budget by Business Activity (Proposed)

evenue: Recurring DEL School Readiness DEL School Readiness Match DEL School Readiness Rate Differentials DEL School Readiness Rate Differentials DEL Program Assessments DEL - Voluntary Pre-K CSC - Income Eligible CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income	Ş	Child Care Slots 59,845,932 5,124,438 9,745,555 - 38,445,028 3,233,565 3,137,393	1	pgram Support Subsidized Child Care & CCR&R 7,025,000	Educ	ation & Quality Services	Ad	ministration		Total Budget
Recurring DEL School Readiness DEL School Readiness Match DEL School Readiness Rate Differentials DEL Program Assessments DEL - Voluntary Pre-K CSC - Income Eligible CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income	\$	5,124,438 9,745,555 - 38,445,028 3,233,565	\$	7,025,000	ć					
DEL School Readiness DEL School Readiness Match DEL School Readiness Rate Differentials DEL Program Assessments DEL - Voluntary Pre-K CSC - Income Eligible CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income	\$	5,124,438 9,745,555 - 38,445,028 3,233,565	\$	7,025,000 -	ć					
DEL School Readiness Match DEL School Readiness Rate Differentials DEL Program Assessments DEL - Voluntary Pre-K CSC - Income Eligible CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income	\$	5,124,438 9,745,555 - 38,445,028 3,233,565	\$	7,025,000 -	ć					
DEL School Readiness Rate Differentials DEL Program Assessments DEL - Voluntary Pre-K CSC - Income Eligible CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income		9,745,555 38,445,028 3,233,565		-	Ŷ	5,156,944	\$	4,060,648	\$	76,088,5
DEL Program Assessments DEL - Voluntary Pre-K CSC - Income Eligible CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income		۔ 38,445,028 3,233,565				-		-		5,124,4
DEL - Voluntary Pre-K CSC - Income Eligible CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income		3,233,565		-		-		-		9,745,
CSC - Income Eligible CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income		3,233,565		-		-		-		
CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income				1,153,351		-		384,450		39,982,
CSC - Vulnerable Populations Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income				269,464		-		89,821		3,592,
Broward County- Income Eligible Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income				261,449		-		87,150		3,485,9
Univ of Florida Lastinger Ctr Local Match: United Way & Cities Miscellaneous Grants & Program Income		2,894,663		271,375		-		90,458		3,256,
Local Match: United Way & Cities Miscellaneous Grants & Program Income		_,000 .,0000				85,000				85,0
Miscellaneous Grants & Program Income	1	400,000		_		-		_		400,0
		400,000		-		202,000		8 000		210,0
Total Recurring	_	-		-				8,000		,
	\$	122,826,573	\$	8,980,639	\$	5,443,944	\$	4,720,528	\$	141,971,
Non-Recurring Pandemic Relief										
DEL Preschool Development Grant						_	1			
DEL-CARES/CRRSA Pandemic Relief		Ē		_		_	1	-		
DEL - ARPA Stabilization & Workforce		-		-		-	1	-		
		-		-		-		-		
DEL - ARPA VPK \$15/hr Wage Incentive	<u> </u>				<u> </u>		<u> </u>			
Total Non-Recurring Pandemic Relief	\$	-	\$	-	\$	-	\$	-	\$	
Total All Revenue	\$	122,826,573	\$	8,980,639	\$	5,443,944	\$	4,720,528	\$	141,971,
kpense:										
Child Care Slots							1.			
DEL School Readiness	\$	59,845,932	\$	-	\$	-	Ş	-	\$	59,845,9
DEL School Readiness Match Pool		5,124,438		-		-		-		5,124,4
DEL School Readiness Rate Differentials		9,745,555		-		-		-		9,745,
DEL - Voluntary Pre-K		38,445,028		-		-		-		38,445,
CSC - Income Eligible		3,233,565		-		-		-		3,233,
CSC - Vulnerable Populations		3,137,393		-		-		-		3,137,
Broward County- Income Eligible		2,894,663		-		-		-		2,894,6
Local Match: United Way & Cities		400,000		-		-		-		400,0
Grants/Stipends						533,501				533,5
Total Slots & Grants/Stipends	\$	122,826,573	\$	-	\$	533,501	\$	-	\$	123,360,
Sub Recipient Expense						07 750		20.000		447
Children's Forum		-		-		97,750		20,000		117,
211-Broward	\$	-		337,000		-		125,000	Ś	462,0
Fotal Sub Recipient Expense	<u> </u> >	-	\$	337,000	\$	97,750	\$	145,000		579,3
ELC Operating Expense										
Staff Costs	\$	-	\$	8,160,048	\$	4,206,788	\$	3,695,080	\$	16,061,
Attorneys	ľ	-		-		_	Ľ	109,000		109,
Auditors		-		-		-	1	43,100		43,
Temporary Staff		_		_		_	1			.5,
Consultants				6,250		87,900	1	70,000		164,
Staff & Board Travel		-		0,250		60,000	1	15,000		164, 75,
Insurance		-		- 41,124		16,173	1	13,000		73, 69,
		-					1			
Office Rent & Utilities		-		286,549		107,588	1	77,852		471,
Office Machines & Storage		-		-		-	1	4,806		4,
Software Licenses		-		21,240		14,900	1	159,004		195,
Phones/Internet/Web Page		-		95,523		37,567	1	29,584	11	162,
Cell Phones		-		-		2,700	1	91,200		93,
Sponsorships & Memberships		-		25,000		-	1	36,285		61,
Books for Kids		-		-		50,000	1	-	11	50,
Instructional Materiels		-		-		50,000	1	-		50,
Fees, Supplies & Other Misc Ops Costs		-		4,000		25,947	1	219,098		249,
Computer Equipment		-		1,879		34,965	1	13,156		50,
Furniture & Fixtures		-		-		-	1	-		
Unallocated (Budget Only)		-		2,026		118,165		659		120,
Fotal ELC Expense	\$	-	\$	8,643,639	\$	4,812,694	\$	4,575,528	\$	18,031,
	1									

Proposed FY2024 Preliminary Budget Three Year Comparison

* *.*	FY2022	FY2023	FY2024	Change	
EARLY	Actual	Amendment 5 Proposed	Preliminary Proposed	(Preliminary FY24 over FY23)	Reason for Change
Revenue: COALITION		rioposeu	Toposed	0000111207	
Recurring Early Learning. Early Success.					
DEL School Readiness	\$ 66,402,097	\$ 91,444,515	\$ 76,088,524	\$ (15,355,991)	Additional Allocation Pending
DEL School Readiness Match	5,331,414	5,124,438	5,124,438	-	
DEL School Readiness Rate Differentials	8,561,947	14,984,311	9,745,555		Additional Allocation Pending
DEL Program Assessments	403,260	620,191	-	,	Allocation Pending
DEL - Voluntary Pre-K	34,068,364	43,973,704	39,982,829	,	Fewer 4-Year olds FY24 (DEL Estimate)
CSC - Income Eligible	3,514,532	4,923,314	3,592,850		Prior year reduction realized FY24
CSC - Vulnerable Populations	2,313,271	2,485,992	3,485,992	1,000,000	Additonal funding awarded FY24
Broward County- Income Eligible Univ of Florida Lastinger Ctr	2,037,895 72,785	3,256,496 85,000	3,256,496 85,000	-	
Local Match: United Way & Cities	406,881	400,000	400,000		
Miscellaneous Grants & Program Income	13,103	50,000	210,000	160.000	AD Henderson Peer Navigator Program
	\$ 123,125,548	\$ 167,347,961	\$ 141,971,684	\$ (25,376,277)	AD Henderson Peer Navigator Program
Subtotal Recurring Revenue	\$ 123,125,548	\$ 167,347,961	\$ 141,971,084	\$ (25,576,277)	
Non-Recurring Pandemic Relief					
DEL Preschool Development Grant	256,437	387,496	-	(387,496)	Non-Recurring Pandemic Relief Funding
DEL-CARES/CRRSA Pandemic Relief	22,051,941	8,053,271	-		Non-Recurring Pandemic Relief Funding
DEL - ARPA Stabilization & Workforce	21,245,313	117,803,114	-	(117,803,114)	Non-Recurring Pandemic Relief Funding
DEL - ARPA VPK \$15/hr Wage Incentive		7,758,624	-		Non-Recurring Pandemic Relief Funding
Subtotal Pandemic Relief	\$ 43,553,691	\$ 134,002,505	\$-	\$ (134,002,505)	
Total All Revenue	\$ 166,679,239	\$ 301,350,466	\$ 141,971,684	\$ (159,378,782)	
Expense:					
Child Care Slots & Grants/Stipends					
DEL School Readiness	\$ 53,570,539	\$ 77,957,449	\$ 59,845,932	\$ (18,111,517)	Additional Allocation Pending
DEL School Readiness Match Pool	5,331,414	5,124,438	5,124,438	-	C C
DEL School Readiness Rate Differentials	8,561,947	14,984,311	9,745,555	(5,238,756)	Additional Allocation Pending
DEL - Voluntary Pre-K	32,774,267	42,397,263	38,445,028	(3,952,235)	Fewer 4-Year olds FY24 (DEL Estimate)
DEL - ARPA VPK \$15/hr Wage Incentive	-	7,758,624	-	(7,758,624)	Non-Recurring Rate Incentive Ended
CSC - Income Eligible	3,170,100	4,430,983	3,233,565	(1,197,418)	Prior year reduction realized FY24
CSC - Vulnerable Populations	2,095,651	2,237,393	3,137,393	900,000	\$1M New funding awarded/90% to Slots
Broward County- Income Eligible	1,811,462	2,894,663	2,894,663	-	
Local Match: United Way & Cities	406,885	400,000	400,000	-	
Grants/Stipends	43,687,281	118,030,405	533,501		Non-Recurring Pandemic Relief Pgms Ended
Total Slots & Grants/Stipends	\$ 151,409,546	\$ 276,215,528	\$ 123,360,074	\$ (152,855,454)	
Sub Recipient Expense					
Children's Forum	112,098	237,308	117,750	\$ (119,558)	Non-Recurring Pandemic Relief Pgms Ended
211-Broward	447,355	462,000	462,000	-	
Total Sub Recipient Expense	\$ 559,453	\$ 699,308	\$ 579,750	\$ (119,558)	
ELC Operating Expense					
Staff Costs	\$ 12,137,603	\$ 16,323,014	\$ 16,061,916	\$ (261,098)	Non-Recurring Pandemic Relief Pgms Ended
Attorneys	46,613	109,000	109,000	-	
Auditors	46,800	42,500	43,100	600	
Temporary Staff	46,637	50,000	-	,	Not needed FY24
Consultants	536,852	556,488	164,150	(392,338)	Non-Recurring Pandemic Relief Pgms Ended
Staff & Board Travel Insurance	93,930 42,105	75,000	75,000 69,000	16 500	EV24 Ponowal promium increases
Office Rent & Utilities	42,105	52,418 471,989	471,989	- 10,382	FY24 Renewal premium increases
Office Machines & Storage	7,005	11,410	4,806	(6,604)	Storage units now closed
Software Licenses	221,725	230,154	195,144		Eliminate GoToMeeting license package
Phones/Internet/Web Page	147,324	131,866	162,674		Add'l security features Office365/email FY24
Cell Phones	59,449	93,900	93,900	-	
Sponsorships & Memberships	65,525	66,285	61,285	(5,000)	
Books for Kids	249,260	550,000	50,000	(500,000)	Bookworms on hold pending allocations
Instructional Materiels	111,766	4,822,841	50,000		Non-Recurring Pandemic Relief Pgms Ended
Fees, Supplies & Other Misc Ops Costs	328,025	273,803	249,045		Misc expense reductions
Computer Equipment	90,253	127,967	50,000		Fewer equip replacements needed
Furniture & Fixtures	675	11,542	-		Misc expense reductions
Depreciation	1,778	-	-	-	
Unallocated (Budget Only)		435,454	120,851	(314,603)	
Total ELC Operating Expense	\$ 14,694,122	\$ 24,435,630	\$ 18,031,860	\$ (6,403,770)	
Total Non-Slot Expense	\$ 15,253,575	\$ 25,134,938	\$ 18,611,610	\$ (6,523,328)	
· · · · · · · · · · · · · · · · · · ·		· · · ·	· · · ·		
Total Expense	\$ 166,663,121 \$ 16,118	\$ 301,350,466 \$ -	\$ 141,971,684 \$ -	<mark>\$ (159,378,782)</mark> \$ -	Page 24
Revenue over Expense	- <u>10,110</u>	- -	,	- -	-





ITEM#/MEETING	FIN236RB4 / Finance Committee
MEETING DATE:	June 6, 2023
SUBJECT:	FY 2024 Purchases over \$35,000
FOR ACTION:	Yes
RECOMMENDED ACTION:	Approve FY 2024 Purchases over \$35,000
FINANCIAL IMPACT:	\$1,979,064
ELC STAFF LEAD	C. Klima

Background Information:

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

Current Status:

Program Purchases over \$35,000 for approval

Item	Vendor	Amount	Purpose	Renewal Status	Services
a.	Children's Forum	\$575,000	INCENTIVE\$® Wage Supplement Program	 Sole Sourced Subrecipient agreement Budget increase in FY23 Reprocured in FY23 	 Provide wage supplements to educators that meet educational & professional milestones \$448,500 stipends 97,750 program support 28,750 admin
b.	First Call for Help 211 Broward	\$462,000	Community Referral Services	 Sole Sourced Subrecipient agreement Reprocured in FY23 	 Provides Directory of Broward County Services Referrals to ELC for CCR&R Call Center Back Up & Emergency Coverage Customer Service Training for ELC Call Center
d.	Business Leadership Institute	\$50,000	Business Development	 Procured FY20 FY24 = Year 5 Contract on hold pending funding 	 Business Leadership Training for Child Care Center Operators Content promotes business resiliency & staff retention

Operating Purchases Over \$35,000 for Approval

Item	Vendor	Amount	Purpose	Renewal Status	Services
a.	Goren, Cherof, Doody & Ezrol PA	\$100,000	Legal Services	 Procured FY22 FY24 = Year 2 3 Remaining Renewals 	• General Counsel Services Est. 400 hrs @ 250/hr= \$100,000
b.	AT&T	\$93,900	Cell Phones & Data	 Procured FY22 FY24 = Year 2 3 Remaining Renewals 	 110 Cell phones@ \$50/phone/mo = \$5,500 X 12: \$66,000 60 Hot spots @\$35/device/mo = 2,100 x 12: 25,200 TOTAL Annualized \$93,900
с.	Webauthor	\$75,000	CRM Software	 Procured FY20 FY24 = Year 4 1 Remaining Renewal 	 Unlimited User Licenses \$5,000/month x 12 = \$60,000 <u>Customization: 1,00 hours @ \$150/hour =15,000</u> TOTAL Not to Exceed \$75,000
d.	Keefe McCullough, LLP	\$43,100	External Audit	 Procured FY20 FY24 = Year4 1 Remaining Renewal 	 Financial Audit of Fiscal Year 2022 \$27,750 Financial Audit ELC Retirement Plan Year 2022 10,600 Preparation of Annual IRS Form 990 2,750 Preparation of Annual IRS Form 5500 2,000 TOTAL Not to Exceed \$43,100
g.	Office365 Licenses and related services	\$75,000	Microsoft services	 Procurement Pending 	 Office 365 E3 Nonprofit Staff Pricing – 215 seats Office 365 E5 Nonprofit Staff Pricing – 10 seats Backup for Microsoft 365 Quota – 276 seats Azure Active Directory Premium P2 – 225 seats <u>Microsoft Intune Nonprofit – 225 seats</u> Total cost not to exceed \$75,000
h.	Revation Systems, Inc	\$96,972	Voice Over Internet Phone (VOIP) Services	 Procured FY 21 FY24 = Year 3 3 year agreement 	 Monthly charge - \$7,255.17 x 12 = \$87,062.04 <u>Livelink Text feature = \$9,910</u> Total cost not to exceed \$96,972
i.	TBD	\$5,000	Employee, Board & Volunteer Recognition Purchases	 Grant Agreement Requires Board Approval 	 Plaques or Mementos recognizing service Not to exceed \$100 per Item Not to Exceed \$5,000 within a fiscal year

Recommended Action:

• Approve FY 2024 Vendor Purchases over \$35,000



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 May 2023

Vendor Name	Amount	Purpose
211 Broward	33,458.87	April 2023 Invoice
ADP, Inc.	2623.99	April 2023 Processing Charges
ADP, Inc.	1250.80	April 2023 Time & Attendance
AT&T Mobility	15,978.33	April 2023 Cell phones and Mobile hot spot
AT&T Mobility	9644.02	May 2023 Cell Phone & Data Charges
Blue Jean Software, Inc.	1,000.00	April 2023 Hosting & Maintenance & Support
Boyd Richard Parker & Colonneli	1,312.50	February 2023 Legal Services
Boyd Richard Parker & Colonneli	2531.50	March 2023 Legal Services
Business Card	10,441.86	Bank of America Ops Purchase C Klima (no individual items > \$1,000.00)
Business Card- Intermedia.NET INC	3,423.21	April 2023 Office 365
Business Card- ONTIMETELDIALMYCALLS	2,800.00	Broadcast credit Plan -Dial My Call
Business Card-Amazon.com	1,642.19	IT Equipment for Education Department
Business Card-Sun-Sentinel Company	1,500.00	April 2023 Top Workplace 2023 Package
Business Card- Intermedia.NET Inc	3,177.19	May 2023 Office 365
Business Leadership Institute for Early L	6,250.00	May 2023 Professional Development Training
Business Leadership Institute for Early L	6,250.00	April 2023 Professional Development Training
Carmen Nicholas	5,950.00	Class Observations for April 2023
Colonial Life & Accident Insurance Comp	5,759.60	May 2023 Employee Benefits
		, , ,
Council For Professional Recognition	10,498.00	CDA Value Package Standard Book For Children
Dell Marketing L.P.	5,360.00	Mobile Precision 7780
Florida Department of Education-Division	4,240.84	Fy21-22 SR KinderCare OP Due to DEL
Goren Cherof, Doody, & Ezrol, PA	7,352.10	March 2023 Legal Services
Goren, Cherof, Doody, & Ezrol, PA	4,650.00	April 2023 Legal Services
Hawks Agency LLC	5,750.00	May 2023 Keynote Speaker for Board Retreat
Internal Revenue Service	27,877.56	Levy Payment School for School of Excellence
Keefe McCullough	2,750.00	Services Through February 27, 2023
No More Mondays, LLC	8,100.00	April 2023 Training and Virtual Consultation
Paul Anthony Leboffe DBA Leboffe & Ass.	8,300.00	Executive Coaching Services
Pro-Tech International Security Inc	3,770.00	Install Access Control System
Rachel Polakoff	1,796.80	R. Polakoff Paycheck for PE 5/13/23
Revation System, Inc	7,255.17	April 2023 Services
Scholastic Inc.	4,996.70	Pre-School Appropriate Books
Sharity, Inc	11,000.00	May 2023 Milestone 3: Facilitation of 2023 Board Retreat
Staples, Inv. DBA Staples Contract	1,540.71	April 2023 Cart 16X18X15 Black/Red
Staples, Inv. DBA Staples Contract	1,053.13	April 2023 Office Supplies
Sun Life Assurance Company of Canada	24,161.77	May 2023 Employee Benefits
The Audio-Visual Group	3,299.00	Dukane ImagePro 662WL/Installation Projector
The Children's Forum	18,329.67	April 2023 Services
The M Network	5,000.00	April 2023 Communication & Outreach
The School Board of Broward County ThreatTrack Security, Inc, DBA VIPRE SeC	1,020.00 4,340.00	May 2023 Gulfstream Lease & Custodial Fees VIPRE Antivirus Renewal 03/30/23-03/29/24
		Tine Management-4HRS May 23. 2023
United Training Commercial, LLC United Training Commercial, LLC	2,500.00 2,500.00	Tine Management-4HRS May 23. 2023 Tine Management-4HRS May 25. 2023
Webauthor.Com LLC	5,000.00	May 2023 CRM Software License &AWS
Webauthor.Com LLC		April, May, June, CRM Software Licenses
Yvette Veras	1,500.00 2,450.00	Class Observation for April 2023
IVELLE VELAS	2,430.00	Class Observation for April 2025



FY23 Match Fundraising Report

Funder	Status	ļ	Amount
Coconut Creek	Approved	\$	25,690
Cooper City	No funding available		-
Coral Springs (Community Chest)	Approved		2,500
Dania Beach	No funding available		-
Davie	No funding available		-
Deerfield Beach	Approved		15,000
Ft. Lauderdale	Pending response		50,000
Hallandale Beach	Approved		10,000
Hollywood	Approved		10,000
Lauderdale By The Sea	Approved		2,000
Lighthouse Point	No Response		-
Lauderdale Lakes	No Response		-
Lauderhill	Approved		3,000
Margate	Approved		1,000
Miramar	Approved		5,000
North Lauderdale	Approved		5,000
Oakland Park	Not Approved		-
Parkland	Approved		3,000
Pembroke Park (Town)	No funding available		1,000
Pembroke Pines	Approved		35,000
Plantation	Approved		21,900
Pompano Beach	Approved		21,500
Tamarac	No Response		-
Sunrise	Approved		55,890
Southwest Ranches	No Response		-
West Park	No Response		-
Weston	Approved		5,893
Wilton Manors	Approved		5,000
		\$	278,373
United Way	Committed as of July 1, 2022		130,000
Child Care Providers	Committed as of July 1, 2022		500,000
Broward County	Committed as of February 2023		2,894,662
CSC	Committed as of October 1, 2022		1,321,403
	Total SR Match	\$	5,124,438



Early Learning Coalition of Broward County Finance & Executive Committee Attendance Chart FY 2022-2023

QUORUM # NEEDED: 4

	FINANCE	Position	Term Started	Term Exp	Aug-30	Nov-01	Dec-06	Jan-31	Mar-28	Jun-06	TOTAL FY ABSENCES
1	Cindy Arenberg Seltzer	Chair	Jun-20	Jun-24	V	ABS	V	V	V		1
2	Dawn Liberta	Member	Aug-21		V	V	V	V	V		0
3	Renee Podolsky	Member			V	V	ABS	V	V		1
4	Twan Russell	Member			V	V	V	V	V		0
5	Laurie Sallarulo	Member			V	V	Р	ABS	V		1
6	Zachary Talbot	Member	Jun-20		V	V	ABS	ABS	V		2

QUORUM # NEEDED: 4

	EXECUTIVE	Position	Term Started	Term Exp	Aug-30	Nov-01	Dec-06	Jan-31	Mar-28	Jun-06	TOTAL FY ABSENCES
1	Laurie Sallarulo	Chair			V	V	V	ABS	V		1
2	Dawn Liberta	First Vice Chair	Jun-20	Jun-24	V	V	V	V	V		0
3	Twan Russell	Second Vice Chair	Jun-20	Jun-24	V	V	V	V	V		0
4	Monica King	Secretary/PRC Chair	Jun-20	Jun-24	ABS	ABS	V	V	V		2
5	Cindy Arenberg Seltzer	Treasurer	Jun-20	Jun-24	V	ABS	V	V	V		1
6	Michael Asseff	Nominating Chair			V	V	V	V	V		0
7	Renee Podolsky	Audit Chair			V	V	ABS	V	V		1

Members who left During FY 22 - 23							
Term	Position	Term Started	Last Day				
V= Virtual Meeting							
X= Present at meeting							
ABS= Absent from Meeting							
P= phone attendance							
FM= First Meeting LM= Last Meeting							
Shaded areas - no meeting scheduled							
O:\Board\Board- Committee & Board Meetings\Board\FY 2022-2023							

No officer may hold the same elected position for more than (2) term of two years