

**March 4, 2026, Early Learning Coalition of Manatee County, Inc.**  
**Executive Committee & Finance Committee Meeting**  
**March 4, 2026**

*The Early Learning Coalition of Manatee County, Inc. held an Executive and Finance Committee **Meeting via Zoom** on March 4, 2026, at 11:00 a.m. at 600 8<sup>th</sup> Avenue West, Palmetto, Florida.*

**Committee Members Present**

Adam Mohammadbhoy  
Christina Riggio  
Gary Scott  
Jennifer Passmore  
Rachel Kendzior  
Robert Bell  
Tim Pye

**Committee Members Excused**

Bryan Rench  
Leslie Wells

**Moss, Krusick & Associates Present**

Jon Duffy, Audit Manager  
Kelsie Burk, Audit Senior

**ELC Staff Present**

Darrell King, CEO  
Kerry Gaylord, COO  
Gabriela Macías, CFO  
Hilarie King, BOD liaison

*These minutes summarize the Early Learning Coalition of Manatee County Executive Committee & Finance Committee meeting on March 4, 2026.*

**Welcome and Roll Call**

Adam Mohammadbhoy, Chair.  
Darrell King, CEO, conducted a roll call; a quorum was present.  
The meeting was called to order at 11:01.

**Citizen Comments**

There were no citizen comments.

## Financial Committee, Report

Robert Bell, Chair

Gabriela Macías, CFO

Ms. Macias's updates were as follows.

- Audit Report and Financial Statements FY ending June 30, 2025.  
Mr. Duffy, Audit Manager at Moss, Krusick & Associates, reviewed the audited financial statements with the committee. The audit resulted in no findings for the Early Learning Coalition of Manatee County, representing the highest level of assurance an auditor can provide. Additionally, revenue and expense levels were found to be within normal ranges when compared to other Early Learning Coalitions.
- Budget to Actual Report July 1, 2025 – December 31, 2025.
  - The Budget-to-Actual Report is on track and reflects an increase of \$217,230, attributable to the recently awarded Disaster Relief Grant – Hurricane Ian
- Statement of Activities July 1, 2025 – December 31, 2025.
  - Ms. Macias reviewed and presented the dashboard updates.
  - SR Direct Services:
    - Required 78% - ELCMC 80.9%
  - Administration:
    - VPK required: 5% - ELCMC 4.6%
    - SR required: 5% - ELMC 4.3%
- New Business.  
Ms. Macias presented a request to the Executive Board seeking permission to bring forward to the full Board a resolution that would authorize the Executive and Finance Committee to review and approve expenditures, payments, and purchases outside of regular Board meetings when such approvals are necessary between scheduled meetings. The proposed resolution would allow approvals to be made electronically or through any other lawful means of communication, with all actions taken under this authority to be reported to the full Board at the next scheduled meeting and recorded in the official minutes. This process is intended to ensure a timely response to unforeseen circumstances occurring between full board meetings.

## Governance Report

Kerry Gaylord, COO

Ms. Gaylord provided the report:

- ELC Policy Updates March 2026.
  - Nine policies have been updated to meet state requirements. The only new addition is the Volunteer Policy, created to ensure compliance with state requirements.

| ELC Policy Updates March 2026          |                                        |             |                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------|----------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policy                                 | Reason for Update                      | Page Number | Change Summary                                                                                                                                                                                                                                                                                                                   |
| Anti-Fraud Plan 2026-2027              | Annual Review                          | Pg 3        | Updated due process provisions to include a notification letter and BP&F determination.                                                                                                                                                                                                                                          |
| Continuation of Operations Plan (COOP) | Annual Review                          | Attach. 10  | Updated Attachment 10 to align with the new phone system and revised contact information.                                                                                                                                                                                                                                        |
| Volunteer Policy                       | New Policy                             |             |                                                                                                                                                                                                                                                                                                                                  |
| Internal Controls Policy               | 3 - 5 Year Review Period               | Pg. 2 & 3   | Provide clarification of roles, responsibilities, and segregation of duties. Added Members serve staggered terms of up to four (4) years. Coalition Chairs are appointed for four (4) years. Appointed members may serve no more than two consecutive terms. Vacant appointed positions must be advertised. Per Florida Statute. |
| Bylaws                                 | Updates to align with Florida Statute. | Pg. 10      | Added "Nothing in this policy is intended to restrict employees' rights under the National Labor Relations Act."                                                                                                                                                                                                                 |
| Employee Handbook                      | Annual Review                          |             |                                                                                                                                                                                                                                                                                                                                  |
| Emergency Succession Plan              | 3 - 5 Year Review Period               | Pg. 1 & 2   | Clearly defined short term (6-12 weeks) and long term (more than 12 weeks).                                                                                                                                                                                                                                                      |
| Incentive/Bonus Policy                 | 3 - 5 Year Review Period               | Pg. 1       | Added language that "employee must be actively employed and in good standing", Fair Labor Standards Act, and "are not guaranteed".                                                                                                                                                                                               |
| Communication Policy                   | 3 - 5 Year Review Period               | Pg. 1       | Added text message to communication vehicles.                                                                                                                                                                                                                                                                                    |
| Public Transparency                    | 3 - 5 Year Review Period               | Pg. 1       | Added a purpose and scope.                                                                                                                                                                                                                                                                                                       |
|                                        |                                        |             |                                                                                                                                                                                                                                                                                                                                  |
|                                        |                                        |             |                                                                                                                                                                                                                                                                                                                                  |

#### Chief Executive Officer Report, Mr. Darrell King

- Board Updates.
  - Ms. Annette Larkins' current term is set to expire on September 24, 2026. Mr. King requested that the committee consider recommending her for a second term on the board.
  - Mr. King informed the committee of his plans to host an open house later this year to share updates and highlight recent programs with the full Board of Directors.

#### Chief Executive Officer Report, Mr. Darrell King

- State Funding 26/27.
  - The state budget was not amended when the legislative session concluded on March 13, 2026. During Children's Week, Mr. King and Ms. Gaylord met with Senator Boyd to express concerns about potential cuts to School Readiness funds. He remains hopeful that the budget will be finalized during the mid-April session.
- SR Fraud Prevention & Mitigation.
  - The state will be implementing new protection policies following findings of fraud within Minnesota's Child Care Assistance Program, where some providers received subsidies for services not rendered.
- CSAB 26/27 grant application.
  - CSAB programs are funded through the millage. The ELC grant has been submitted, requesting an additional \$104,000 to cover extra administration and occupancy costs. The grant request is reviewed in May.
  - Manatee County Veterans Services space request.
- The Manatee County Veterans Service
  - Has inquired about the possibility of renting office space for a period of six to nine months.
- Impact one hundred Grant.
  - ELCMC has been awarded a grant in the amount of \$108,000 from Impact 100. The funds will be disbursed over an 18-month period to support the new ELC Story Timers Program.
- Community Grants-Suncoast CU and Bradenton Rotary.
  - Suncoast Credit Union awarded the ELC a \$10,000 grant to support the purchase of books. Additionally, the Bradenton Rotary awarded the ELC \$7,500 to support the Spot On program.
- Tandem Update.
  - The Tandem app, which aids child care providers in hiring substitute teachers, has been implemented since January. To date, 20 providers have registered for the app, and four have actively used it.
- MCYC 2026.
  - Over 300 providers and 25 vendors attended the conference, marking the largest attendance to date. Feedback from participants was overwhelmingly positive.
- Highlights Early Learning/VPK Calendars.
  - Highlights will once again collaborate with and support the ELC VPK calendars within the Coalition's current fiscal budget. The financial support provided will total \$25,000.
  -

- DeSoto Partnership/Children's Parade.
  - In partnership, the Coalition will again provide a stipend to the first 10 parade contest participants to help offset the cost of materials.
- Stand For Children Gala 5.30.2026.
  - The 2026 Stand For Children Gala will be held at IMG Golf Club on May 30, 2026. The Coalition will honor the Cox Family in recognition of their 100th anniversary and their ongoing dedication to the children of Manatee County.
- ELC staff survey.
  - The annual survey received responses from 44 of 46 employees. Overall satisfaction scored 4.7 out of 5, with 93% of respondents indicating that they enjoy working at the ELC and intend to remain with the organization.

**Items for Approval Consent.**

1. Anti-Fraud Plan
2. Continuation of Operations (COOP)
3. Volunteer Policy
4. Internal Controls
5. Bylaws
6. Employee Handbook
7. Emergency Succession
8. Incentive Bonus Payment
9. Communication Policy
10. Public Transparency

*Upon motion, made by Ms. Kendzior and seconded by Ms. Passmore, the Executive and Finance Committee, unanimously approved the items for approval on the Consent Agenda.*

**Items for Approval Non-Consent Agenda**

1. Audit Report and Financial FY ending June, 2025.

*Upon motion, made by Mr. Scott and seconded by Ms. Reggio, the Executive and Finance Committee unanimously approved the Audit Report and Financial FY ending June, 2025.*

2. Budget to Actual Report July 1, 2025 – December 31, 2025.

*Upon motion, made by Ms. Passmore and seconded by Mr. Kendzior, the Executive and Finance Committee unanimously approved the Budget to Actual Report July 1, 2025 – December 31, 2025.*

3. Statement of Activities July 1, 2025 – December 31, 2025.

*Upon motion, made by Ms. Reggio and seconded by Ms. Passmore, the Executive and Finance Committee unanimously approved the Statement of Activities July 1, 2025 – December 31, 2025.*

**Approval of the Executive and Finance Committee Meeting Minutes of December 3, 2025.**

*Upon a motion made by Ms. Reggio and seconded by Ms. Passmore, the Executive and Finance Committee unanimously approved the minutes of the December 3, 2025, meeting.*

**Old Business**

None

**New Business**

Mr. King requested that the Executive and Finance Committee ask the full board to authorize committee members to conduct electronic votes on an emergency basis to approved purchases above the CEO's spend limit out with board meetings

***Upon motion, by Ms. Kendzior, seconded by Ms. Passmore, the Executive and Finance Committee unanimously approved requesting that the full board authorize committee members to conduct electronic votes on an emergency basis.***

**Public Comments**

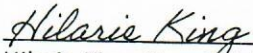
There were no public comments.

**Adjournment**

There was no further business before the Executive & Finance Committee. The meeting was adjourned at 11:40.

Minutes prepared by:

Minutes approved by:

  
Hilarie King, Board Liaison

  
Adam Mohammadbhoy, Board Chair