



**Early Learning Coalition of Broward County, Inc.  
Board Meeting Agenda  
June 25, 2020 8:30 AM**

**Via GoToWebinar:**

<https://attendee.gotowebinar.com/register/8189806225590472463>

*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>		Laurie Sallarulo, Chair
<b>II.</b>	<b>Roll Call</b>		Elsy Silvestre, Executive Assistant
<b>III.</b>	<b>Chair Report</b>		Laurie Sallarulo, Chair
<b>IV.</b>	<b>CEO Report</b>	<b>1</b>	Renee Jaffe, CEO
<b>V.</b>	<b>Consent Agenda</b>	<b>3</b>	Laurie Sallarulo, Chair
	a. Approve April 29, 2020 Meeting minutes		
	b. B206CA1 - Approve contract with BLI for Business Development Training for Child Care Operators	<b>11</b>	Howard Bakalar, CPO
	c. B206CA2 – Approve contract with United Way for School Readiness Match Funding FY21	<b>15</b>	Christine Klima, CAO
	d. B206CA3 – Approve Pending Extension of FY2020 OEL Grant Agreement Contract	<b>18</b>	
	e. B206CA4 – FY 20 OEL Addendum # 2 Action Statement	<b>19</b>	
	f. B206CA5 - Approve Auditor Engagement Letter for FY2019-2020 Audit	<b>22</b>	
<b>VI.</b>	<b>Regular Business</b>	<b>39</b>	
	a. B206RB1 – OEL Addendum #1 Action Statement	<b>44</b>	Christine Klima, CAO
	b. B206RB2 – Strategic Plan FY 19/20 Q3 Progress Update		
	c. B206RB3 - COVID-19 Update	<b>48</b>	Renee Jaffe, CEO
<b>VII.</b>	<b>Finance Committee</b>		
	a. B206FIN1 – Approve April 2020 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant, and Budget Amendment #5	<b>52</b>	
	b. B206FIN2 - Approve Preliminary FY 2021 Budget	<b>65</b>	Christine Klima, CAO
	c. B206FIN3 - Approve Provider Rate Increase	<b>69</b>	
<b>VIII.</b>	<b>Audit Committee</b>		Rich Campillo, Audit Committee Chair Christine Klima, CAO

IX.	<b>Nominating Committee</b> a. B206NOM1 – Approve Recommendation to bring Board Officer Nominations to the Board	77	Ellie Schrot, Nominating Committee Chair Renee Jaffe, CEO
X.	<b>Provider Representative Update</b>		Cara Cerchione; Beverley Batson
XI.	<b>FYI Items</b> <ul style="list-style-type: none"> <li>• Message from ELC of Broward CEO</li> <li>• CARES ACT information and breakdown</li> <li>• New Normal Workplace</li> <li>• Wait List Report</li> <li>• ELC Contracts FY 19/20</li> <li>• Cash Disbursements as of March and April</li> <li>• ELC Match Funding Chart FY 19/20</li> <li>• Education and Quality Training Calendar FY 19/20</li> <li>• Board Committee Member List FY 19/20</li> <li>• Board Meeting Attendance FY 19/20</li> <li>• Glossary of Terms</li> </ul>	79 81 82 83 84 85 87 88 90 91 92	
XII.	<b>Unfinished Business</b> <b>New Business</b> <b>Matters from the Board</b> <b>Matters from the CEO</b> <b>Matters from our Partners</b> <b>Public Comment</b> Next ELC Board Meeting: TBD Adjourn		

**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.

## **CEO Report – Executive Committee Meeting – June 25, 2020**

### **ELC Return to Office Plan**

ELC staff has devised an Office Re-Open Plan (ORP) plan and policies to safely return to the office. A set date has not been determined. However, when the time comes, the plan includes a staggered and phased in staffing approach and follows CDC, health and safety, and other related guidelines. The plan will be provided to the full board for review in the near future.

### **Anti-Racism and Bias/Cultural Sensitivity Plan**

Following the death of George Floyd, Breonna Taylor, and so many other black individuals killed unnecessarily by police officers, the ELC has committed to being more proactive and deliberate in our efforts to decrease racism and bias. A plan of first step actions has been devised and includes the creation of an internal workgroup where staff will provide input into a detailed action plan that will directly address racial equity; the commitment to have racism as a standing topic at staff meetings; and staff-wide training on historical racism and implicit bias. Additionally, the CEO and other designated staff will participate in community and statewide workgroups and forums with the same vision. Updates on the plan will be provided regularly. Our message to staff, providers, parents, and community partners on our commitment to this issue is included in the FYI section of this packet.

### **Update on Chief Operating Officer Search**

The ELC is excited to announce the selection of a new COO, Judith Merritt. Judith has been a Senior Executive at Planned Parenthood of Florida since 2018 and held many leadership roles at the Children's Home Society where she worked for 17 years. She will be joining the ELC time on July 20<sup>th</sup>.

### **Strategic Plan Update**

The current Strategic Plan will enter its third year on July 1, 2020. In preparation, the ELC team has engaged in regular Strategic Plan meetings for the past few months. ELC staff determined the major components of the current Strategic Plan, including the vision, mission, and objectives, should remain the same however due to COVID-19, changes are being made to the Outcomes and ELC's Operational Plan. The plan will be brought to the appropriate committee and Board in the near future.

### **CEO Performance Evaluation**

On or around August 1, 2021, the ELC CEO will provide ELC board members with a self-assessment and CEO Performance Evaluation Score card, which will include all objectives, outcomes, status updates (of each goal), and section for board member scoring. The results will be shared at the first FY 20/21 Executive Committee and Board meeting.

### **ELC New Normal Workgroup**

In anticipation of a changing landscape of business operations for child care programs, ELC has pulled together a small group of interested parties, including William Karp, manager of Child Care Licensing and Enforcement, Julia Musella FACCM board member and child care center operator, and Robyn Perlman, CEO of the Business and Leadership Institute, to plan for and bring awareness to the changes. The group has focused its attention in initial meetings on the survival of child care businesses through stimulus and other funding, and how CDC guidelines and enforcement of these guidelines influences current operations. This workgroup is being expanded to engage additional child care providers, board members, and local and statewide leaders in addressing these serious issues. On Monday, June 8, the ELC hosted a virtual discussion group with the workgroup and key municipality leaders and leadership at the Greater Ft. Lauderdale Alliance, called Ensuring the Future of Child Care, to engage them in this important conversation. The group was definitely engaged, and all involved agreed to continue the conversation. Then next New Normal meeting will be the week of July 6<sup>th</sup>. As soon as meeting details are finalized, the date and time, will be shared with all board members. Additionally, I have been asked to present on this topic for the Greater Ft. Lauderdale Alliance's GREAT Committee on Education Tuesday, June 23<sup>rd</sup> at 2 pm.

**Registration Fees Update**

OEL is working to deploy functionality in EFS Mod in the near future to pay child care provider registration fees for eligible children for fiscal year 2019-2020. When this functionality becomes fully operational, ELC staff can begin calculating and verifying the amount of fees to be paid. At this time, staff anticipate the payments for these fee will begin to go out to providers starting in August.

**Junior Achievement (JA)/ELC Collaboration**

As a COVID-19 recovery effort, JA has launched a campaign called Books, Bucks, and Backpacks to help bring financial, reading and health literacy to children and families in Broward County. The ELC is partnering with JA to provide 500 books and educational activities for Broward children birth to five. Later in June, these items will be distributed to families along with backpacks, family financial educational and health materials, food gift cards, snacks and other relevant items. The ELC is excited to be part of this initiative.

**Composition Matrix Update**

The Board has asked the Governance Committee to review the current board composition (i.e. skills, experience, etc.) in an effort to identify and better leverage the board as well as to discuss the criterion that would be helpful in new private sector board members. A board composition matrix was sent to the Board for completion by March 9<sup>th</sup> with an 82% response rate. This item will be discussed at a to be scheduled Governance Committee meeting (originally scheduled for March 31<sup>st</sup>) in July/August. Active targeted recruitment to fill the vacant private sector board seat (previously held by Nicholas Kaniaris) will begin following the July Governance meeting.

**Ad Hoc Fundraising Committee Update**

The development of an Ad Hoc Fundraising Committee was approved at the 2/13/20 Board meeting. Members of the Committee include Michael Asseff, Amoy Reid, Cara Cerchione, Twan Russell, and Richard Campillo. The appointment of a chair for this Committee will take place at the June 25<sup>th</sup> Board meeting. Scheduling of the first meeting is on hold due to the COVID-19 pandemic.



Early Learning Coalition of Broward County, Inc.  
**Board Meeting Minutes**  
**April 29, 2020 – 2:00 PM**  
 Virtual Meeting

Members in Attendance	Laurie Sallarulo, Mason Jackson; Cindy Arenberg-Seltzer; Ellie Schrot; Khalil Zeinieh; Monica King; Richard Campillo; Amoy Reid; Beverley Batson; Cara Cerchione; William Karp; Laurie Rich Levinson; Twan Russell; Angela Iudica; Renee Podolsky; Zachary Talbot
Members Absent	Michael Asseff; Dawn Liberta
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Hubert Cesar, CIO; Howard Bakalar, CPO; Allison Metsch, Director of Education & Quality; Elsy Silvestre, Executive Assistant
Others in Attendance	Jacob Jackson, General Counsel

Item	Action/Discussion
Welcome & Call to Order	Laurie Sallarulo called the meeting to order at 2:10 PM. Roll was called and a quorum was established.
Chair Report	Board Chair welcomed everyone and thanked everyone for their hard work during the pandemic.
CEO Report	The CEO thanked everyone for taking time out of their busy schedules to join the Board Meeting especially during the pandemic. ELC is starting to pivot from emergency management mode to planning for the new “norm.” CEO will send the Board updates on this in the near future. The virus is still front and center.
<b>CONSENT AGENDA</b>  a. Approve February 13, 2020 Meeting minutes  b. B205CA1 - Approve contract with 211 Broward  c. B205CA2 – Approve Amendment to renew INCENTIVE\$ Contract for FY 20-21, pending legal review  d. B205CA3 – Approve renewal of contract with Broward County Public Schools for Kindergarten	<p><b>A Motion was made by</b> Mason Jackson to approve the Consent Agenda. <b>Seconded by</b> Cindy Arenberg-Seltzer. <b>Unanimously approved. Motion Passes.</b></p> <p>Laurie Rich Levinson and Angela Iudica commented that they needed to abstain from voting due to item D on the Consent Agenda. Ms. Rich-Levinson is a School Board member and Ms. Iudica is a school district employee.</p> <p>Cindy Arenberg Seltzer then made a <b>Motion</b> to reconsider the consent agenda and pull Item D from it. <b>Seconded by</b> Mason Jackson. <b>Unanimously approved. Motion Passes.</b></p> <p>Item D was removed from the Consent Agenda.</p> <p><b>A Motion</b> was made by Mason Jackson to approve the <b>Consent Agenda</b> Items A-C. <b>Seconded by</b> Monica King. <b>Motion Passes.</b></p> <p><b>A Motion was made by</b> Cindy Arenberg-Seltzer for <b>Consent Agenda D</b>, Approve renewal of contract with Broward County Public Schools for Kindergarten. <b>Seconded by</b> Mason Jackson.</p> <p>Laurie Rich Levinson and Angela Iudica both abstained from voting because they are both employees of the School District. Motion passes for item D.</p>

	<p><b>Voting Conflict Form 8B signed by Laurie Rich Levinson and Angela Iudica attached hereto.</b></p>
<p><b>REGULAR BUSINESS</b></p> <p>a. B205RB1 – COVID-19 Update</p>	<ul style="list-style-type: none"> <li>• Currently 28% of providers remain open and 72% are closed. SR and VPK has stayed the same.</li> <li>• We are providing regular updates to providers and parents.</li> <li>• Call volume is up, we received about 500 calls last week concerning child care for first responders and medical staff.</li> <li>• State approved child care for first responders and medical staff. We are funding children from birth to 13 years of age.</li> <li>• To date 191 children are enrolled in over 61 programs. We asked the Sun Sentinel to run in the paper the childcare services available to first responders and medical staff. They ran it in yesterday’s paper (April 28, 2020). Initiative ran in the sun sentinel.</li> <li>• We are offering financial incentives to providers who attend trainings. For every three trainings attended, they receive a payment of \$150.</li> <li>• About 1,200 providers have attended our virtual trainings.</li> <li>• We are offering providers access to the DOC portal, which is a virtual preschool. It provides lessons based on the standard curriculum. The developers of the portal are funded by AD Henderson who are allowing the ELC, parents and providers free access to the system. We have sent this out to providers and parents. There are about 1,500 children enrolled.</li> </ul> <p>There was a discussion about rules at childcare centers. CEO and William Karp responded that there has been no change in the 10-person per classroom max rule (this includes staff). William added that there are some discussions as to whether or not it needs to be relooked at and consider different scenarios such as square footage, etc. to accommodate with social distancing.</p> <p>The State of Florida has been slated to receive approximately \$211 million of the \$3.5 billion federal allocation for child care under the CARES Act Stimulus package. It is not yet known how and for what the funding will be specifically be used for or how it will be allocated among the Coalitions. OEL is looking at ways to continue to support providers. We do not have any concrete answers as of yet from OEL. During the AELC Board Meeting, members discussed suggestions to offset costs for providers. Right now providers are being paid for enrollments whether they are open or closed. Parent fees are waived. Currently, OEL is looking at how they can help providers that are still open, this is OEL’s first priority. Their second priority is assisting providers who want to open but cannot afford to. These topics are at the top of their agenda. Meanwhile, there are internal and statewide talks as well.</p>

Currently we are waiting for the second wave of waivers and information on the Cares Act. We may see an increase in provider openings first two weeks in May.

CSC staff has health technicians that are assigned to schools that are closed. They offered ELC contracted providers the opportunity to have these health technicians assist at their locations. Currently about 40 providers have expressed interest. This program will begin on Monday, May 11.

ELC is waiting for its provider survey results. This survey was sent to the providers to see what their needs are and how many have applied for relief funding. Many providers have applied for small business loans and many have not received the funds as of yet.

ELC is working on a plan for the next phase of this pandemic and we are having discussions and planning for when we go back to the office. We are looking at a phased in approach will alternate staff. We are also working on how to help parents without having them physically coming in to the office.

ELC is also ordering hand sanitizers, gloves and masks for providers and staff. We are also working on staff morale, hosting virtual events, keeping employees connected. Staff is doing great. A handful of staff (about 7- 8 employees) have taken a pandemic-related leave.

CEO, Renee and Board Chair, Laurie have had conversations about a potential joint effort to distribute food and books to our clients.

Cara mentioned that she sent out a parent survey to see who wants to come back on May 4. Only 4 out of 70 said they were interested.

Cindy spoke about Together4Broward. Together4Broward is the county collaborative doing food distribution. She stated that Food distribution is very complex. Maybe not a good idea to take that on.

**Finance Committee**

a. B205FIN1 – Financials YTD

**Finance Committee:**

The CAO discussed how ELC revenues and expenditures were changing as a result of the pandemic. In particular, slot costs were expected to increase significantly due to new provider reimbursement rules being rolled out by OEL. OEL was also expected to allocate additional funds to the Coalitions to cover these costs. ELC was in discussion with OEL to develop and estimate of the amount needed through the end of the fiscal year. New Notices of Award are expected soon.

Some elements that will be coming up in the next few months include:

- Registration fees that we will be paying retroactively throughout the end of the fiscal year. This could not be accomplished previously because EFS mod does not yet have the functionality to do so. ELC has set aside funding to cover these costs.
- Changed payment rules waiving family fees effective April 1; suspending terminations; and lifting caps on paid absence days.
- There are some initiatives that we are proposing to help provider community to purchase emergency supplies and to help keep child care provider engaged in trainings and help them through stipend programs.

**A Motion was made by** Monica King to approve the Financials YTD. **Seconded** by Twan Russell. **Unanimously approved. Motion Passes.**

**EFS Reconciliation Update:**

The long process of reconciling the estimated payments issued to providers during fiscal year 2018-19 is coming to the last stages. The CAO noted that while we are very close to establishing final amounts of overpayments paid out, ELC has not begun and does not currently have plans to begin collecting back any overpayments at this time. The pandemic has already put a significant financial strain on Broward’s child care providers and neither ELC nor OEL wish to add to that. Once more information about the post-pandemic economics of child care businesses are known, OEL will issue additional guidance.

b. B205FIN2 - EFS Mod Reconciliation Update

In the meantime, OEL has been contacting each coalition to go over their process and assess their progress. OEL was very complimentary of Broward’s decision to use the EFS mod database as the repository of its reconciliation, as opposed to creating a separate, offline calculation of payments in a spreadsheet. Broward’s approach, which was led and orchestrated by Provider Reimbursement Director Sandra Paul, resulted in higher accuracy of estimates paid before the system was working and faster reconciliation of those estimates once the system came on line. Broward was able to capture 90% of its reconciliations in two months and had far fewer manual



adjustments required compared to other Coalitions. OEL applauded Sandra and ELC staff for using a simple and efficient approach to a very complex problem. Board Chair thanked Christine for a great job. She discussed looking at the provider rate. Christine stated we want to do a provider rate increase to the extent the funding will support it. We need to know what our funding will be and what OEL will be doing around changing rates. Target is that we should pay at the 75<sup>th</sup> percentile of the market rate. Last survey rate was 2019 and it will be another few years before they do another survey. It is hard to know what the change factors are going to look like after the pandemic. There was \$50M that was approved through legislation for provider increases. OEL is trying to get spending authority for that funding. Many factors involved but we are committed to this.

**FOLLOW UP:** Board Chair wants us to let providers know that provider rate increase is still on our radar.

Mason wanted to thank Sandra, Christine and her staff for a great job with reimbursement by adjusting to the circumstances and basically leading many of the other ELC's and for being recognized by OEL. Job well done. Thank you. Sandra Paul's experience and her judgment calls were right on target.

**Audit:**

We are in the process of working on the engagement letter and had initial conversations with our new auditors. There will be an audit committee meeting before the next board meeting. The audit field work will be scheduled for October.

<p><b>Nominating Committee</b></p> <p>a. B205NOM1 – Vote and Approve recommendation of Cindy Arenberg Seltzer for Treasurer/Finance Chair</p>	<p><b>Nominating Committee:</b></p> <p>In February, Nicholas Kaniaris resigned as board member, and consequently, as Treasurer. The Bylaws indicate that we should have a special election at the next board meeting. There has been one nomination, Cindy Arenberg-Seltzer, to fill the Treasurer position.</p> <p>The Committee recommends that the Board approve Cindy Arenberg-Seltzer for ELC Treasurer/Finance Chair.</p> <p>Board Chair brought forth a <b>Motion</b> to nominate Cindy Arenberg-Seltzer for ELC Treasurer/Finance Chair. <b>Seconded</b> by Monica King. <b>Unanimously approved. Motion Passes.</b></p> <p>Board Chair thanked Cindy for agreeing to serve.</p> <p><b>Provider Update:</b></p> <p>Cara said that more than 75% of providers have applied for small business loans and that providers have not yet received those funds. There is positive feedback for the DOC platforms from providers and parents.</p> <p>Cindy mentioned that Food and resources collaborative together4broward.org has been listing all of the food distributions that are taking place. It is on the CSC website.</p>
<p><b>NEW BUSINESS</b></p>	<p>CEO will be sending an email regarding the available Board Officer and Committee Chair positions.</p> <p>The May 7 Executive/Finance Meeting will be canceled as it was just a placeholder. For now, May 24 Board meeting will stay on temporarily.</p> <p>We have posted for the Chief Operation Officer position. We are receiving resumes. Beverly has been reviewing them and sending them forward. CEO will keep everyone updated.</p>
<p><b>MATTERS FROM CHAIR</b></p>	<p>There was no discussion.</p>
<p><b>MATTERS FROM COMMITTEES</b></p>	<p>There was no discussion.</p>
<p><b>PUBLIC COMMENT</b></p>	<p>There was no discussion.</p>
<p><b>NEXT MEETING DATE</b></p>	<p>TBD</p>
<p><b>ADJOURN</b></p>	<p>Cindy Arenberg-Seltzer motioned to adjourn the meeting. Meeting adjourned at 3:31 PM</p>

*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.*

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

LAST NAME—FIRST NAME—MIDDLE NAME <i>Levinson-Laurie-Rich</i>	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE <i>Early Learning Coalition of Broward County</i>
MAILING ADDRESS <i>600 S.E. 3rd Avenue</i>	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
CITY <i>H. Lauderdale</i>	COUNTY <i>Broward</i>
DATE ON WHICH VOTE OCCURRED <i>April 29, 2020</i>	NAME OF POLITICAL SUBDIVISION:  MY POSITION IS: <input checked="" type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE

## WHO MUST FILE FORM 8B

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

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

## INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

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

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

\* \* \* \* \*

### ELECTED OFFICERS:

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

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

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

\* \* \* \* \*

### APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

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

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

**APPOINTED OFFICERS (continued)**

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

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

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

**DISCLOSURE OF LOCAL OFFICER'S INTEREST**

I, Laurie Rich Levinson, hereby disclose that on April 29, 2020:

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

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

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

*Consent Agenda - item d  
B205CA3 - Approve renewal of contract with Broward County Public Schools for Kindergarten*

*I abstained from this item, in an abundance of caution, since I am a Broward County Public Schools Board Member.*

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

May 14, 2020  
Date Filed

Laurie Rich Levinson  
Signature

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

ITEM#/MEETING	B206CA1/BOARD MEETING
MEETING DATE:	06/25/20
SUBJECT:	Contract for Business Development Training for Child Care Operators
FOR ACTION:	YES
RECOMMENDED ACTION:	<b>Approve contract with Business Leadership Institute for Business Development Training for Child Care Operators</b>
FINANCIAL IMPACT:	\$50,000
STAFF LEAD:	H. Bakalar

**Background Information:**

At its December 19, 2019 meeting, the ELC board selected the Business Leadership Institute’s (BLI) proposal to conduct business development training for child care operators. The board approved an initial contract for BLI that began in February 2020 and ends June 2020, with two (2) optional 12-month renewal periods for FY 2020/21 and FY 2021/22 (subject to ELC Board approval). During this initial contract, BLI was to create program collaterals, application forms, and measurement instruments with ELC staff approval, and to jointly interview and choose, with ELC staff, a cadre of at least twenty (20) program participants. Once chosen, these program participants would participate in a minimum of eight (8) daylong workshops designed to build business acumen. Participants would also receive assistance creating an individualized business plans; and receive support and guidance through a BLI mentor (program alumni operating successful child care businesses, assigned to each participant).

In addition to the cadre of participants, BLI will also offer up to ten (10) additional spaces in each of its workshops for other attendees. These attendees may be former BLI participants who want to refresh their skills, child care operators who are interested in becoming future cadre members, or child care operators who may have an interest in a specific workshop subjects. Availability of these workshop spaces will be advertised by both BLI and the ELC.

**Current Status**

The Business Leadership Institute has worked closely with ELC staff through its initial contract to develop and/or agree upon program collaterals, applicant questionnaires, and measurement indicators and tools. BLI and ELC have both advertised upcoming classes through social media, at ELC PLAN meetings, and to individual child care businesses staff feel could benefit from the workshops. BLI and staff are currently jointly interviewing applicants for the FY 20/21 class. Additionally, ELC staff and BLI have agreed upon the outcomes and measurements recommended by the ELC’s Program Review Committee and approved by the ELC board (please see Contract Fact Sheet).

Of course, the COVID-19 pandemic has played an unexpected and significant role in the initial BLI contract. Recruitment efforts shifted from an education theme to more of a business survival theme. Additionally, the BLI has been proactive in hosting multiple webinars throughout the pandemic for the child care industry, providing the most up to date practical information for navigating the dramatically changing landscape of child care. These webinars have focused on survival for child care businesses, and have included real-time information and instructions for business operators to find financial relief. The webinars have also included business and political leaders, who have been candid and informative in their thoughts concerning the operation of child care businesses in the face of the pandemic.

**Recommendation**

Committee recommends that the Board approve the contract with BLI for Business Development Training for Child Care Operators for FY 20-21.

**Supporting Documentation:**

- Contract Fact Sheet

## BUSINESS AND LEADERSHIP INSTITUTE (BLI) CONTRACT FACT SHEET

*The information provided in this document identifies the major contract components including: cost; scope of work; deliverables and goals. The document is being provided for ease of review, but is not the approved contract. A copy of the full contract is available upon request.*

**CONTRACT NAME:** Business Leadership Skills Training

**CONTRACT NUMBER:** TBD

**POINT OF CONTACT:** Robyn Perlman  
Founder and CEO, BLI

**PROCUREMENT:** Request for Proposals

**CONTRACT TYPE:** Consultant

**BUDGET AMOUNT:** \$50,000

**METHOD OF PAYMENT:** Cost Reimbursement by Invoice

**PAYMENT SCHEDULE:** Monthly

**TERM:** July 1, 2020 to June 30, 2021

### **PARTICIPANT**

**ELIGIBILITY:** A cadre of at least twenty (20) students who are either child care owners or directors, or who have the potential to become owners/directors in the near future. Students must apply for acceptance as cadre members, and all applications must be jointly approved by both BLI and the ELC. In addition, space will be made for a minimum of an additional ten (10) participants, either virtually or in person, to attend individual workshops, rather than the entire series.

**SCOPE OF WORK:** Contractor will provide a minimum of eight (8) workshops, either in-person, virtual, or a combination of both, that will last a minimum of five (5) hours in duration each. It is expected that each five hour workshop will cover a range of topics under one general heading. For example, termination of employees and successful onboarding may be two topics covered under a Human Resources workshop.

The workshop headings are:

1. Growth Mindset: How Successful People Think
2. Introduction to Creating a Sound Business Model: An Overview of Components for Success
3. Contracts, Reimbursements, Reconciliations, and Risk Management

4. Child Care Compliance; Conversion and Closing: The Sales Cycle
5. Business Development: Pursuing Leadership and Success
6. Marketing
7. Financial Management: Minding Your Business and Your Money
8. Human Resources: Investing in Human Capital  
Real Estate: Location, Leasing, Owning, and Negotiating

These workshops will take into account the changing landscape caused by the global pandemic, and business models, as well as these workshops, will be created and led with this game changing factor in mind. Also, program participants will be issued Continuing Education Units (CEU's) for completion of these workshops.

In addition to the workshops, all cadre members will work with assigned mentor/alumnus of BLI to reinforce lessons learned during the training series, to develop and review business plans, and to gain general business acumen.

**DELIVERABLES:**

Provide written reports to accompany monthly invoices tracking attendance (virtual or in person) of both the cohort members and any/all other attendees at all workshops, pre and post-test data for each workshop, and report monthly on progress on each performance measure listed below.

**PERFORMANCE MEASURES:**

- Student Cadre Training Participants will demonstrate progress toward attainment of at least 50% of organizational goals six (6) months post program completion.
- 75% of Student Cadre Training Participants will gain business knowledge from assigned Coaches/Mentors, using a measurement instrument approved prior to contract execution.
- Positive difference in assessment of Business Financial Viability, including a decrease in staff turnover, using a measurement instrument approved prior to contract execution.
- 85% of Student Cadre participants will report being Satisfied or Highly Satisfied with the Business Training Program, using a measurement instrument that will include comment boxes, and will be approved prior to contract execution.
- 75% of all workshop participants will demonstrate newly acquired skills, following each workshop, using a pre/post measurement approved prior to contract execution.



ITEM#/MEETING	B206CA2/BOARD MEETING
MEETING DATE:	06/25/20
SUBJECT:	Contract for United Way Match Funding
FOR ACTION:	YES
RECOMMENDED ACTION:	<b>Approve contract with United Way for School Readiness Match Funding FY21</b>
FINANCIAL IMPACT:	\$130,000 FY21 Revenue
STAFF LEAD:	C. Klima

**Background Information:**

United Way of Broward County (United Way) has provided match funding for School Readiness dollars since the inception of the Early Learning Coalition. This funding allows ELC to draw down federal funds for the provision of child care services for Broward families. Historically, United Way has been Broward’s single largest source of Title XX match funds and has been a key partner in assisting ELC to meet OEL School Readiness Program local participation requirements. In FY 2019-20, United Way provided \$325,000 for this match, however the funding had to be reduced for FY20-21 because of the economic challenges of the Coronavirus Pandemic.

**Current Status**

The new funding for the FY 20/21 contract totals \$130,000 and will allow ELC to draw down additional federal funds during fiscal year 20/21 into a funding pool for approximately 5,000 income eligible children.

**Recommendation**

Committee recommends that the Board approve the contract with United Way for FY 20-21.

**Supporting Documentation:**

- Contract Fact Sheet

## CONTRACT FACT SHEET

*The information provided in this document identifies the major contract components including: cost; scope of work; deliverables and goals. The document is being provided for ease of review, but is not the approved contract. A copy of the full contract is available upon request.*

**CONTRACT NAME:** United Way of Broward County

**CONTRACT NUMBER:** PENDING

**POINT OF CONTACT:** United Way of Broward County  
Community Impact Director

**PROCUREMENT:** N/A

**CONTRACT TYPE:** REVENUE

**BUDGET AMOUNT:** \$130,000

**METHOD OF PAYMENT:** INVOICE

**PAYMENT SCHEDULE:** MONTHLY

**TERM:** July 1, 2020 – June 30, 2021

**ANTICIPATED NUMBER OF PARTICIPANTS:** A minimum of 46 children (slots)

**SCOPE OF WORK:** United Way of Broward County (UWBC) funding will be utilized (as match) to draw down additional funds that will provide families with subsidized child care assistance. Match dollars will directly fund child care for eligible children in licensed or licensed exempt programs.

**DELIVERABLES:** School Readiness Services – Providing financial assistance to low-income families for early child education and care so families can become financially self-sufficient and their young children can be successful in school in the future.

**PERFORMANCE MEASURES:**

<b>PERFORMANCE MEASURES</b>					
The PROVIDER shall report any barriers experienced in performance measure achievement, as required. The report should also include any noteworthy activities that have occurred during the term of this Agreement, as requested.					
Results based accountability utilizes data to improve performance outcome measures to achieve the desired customer result. When applied, performance measurement answers the following key questions:					
<b>Key Question</b>	<b>Performance</b>	<b>Target Goal</b>	<b>Sample</b>	<b>Evaluation Tool</b>	<b>Admin Schedule</b>
How Much Did We Do?	# of children who are placed in quality child care	46	46	Quarterly Reports submitted via the SAMIS system	Analyzed Quarterly
How Well Did We Do It?	Program Services Monitoring	Meets Expectations	Random sampling of case files, fiscal processes, and other components as identified by the UWBC Community Impact Director	UWBC visits	Annually
	% of children who stay in subsidized child care for at least six months	80%	37	Quarterly Reports submitted via the SAMIS system	Analyzed Quarterly
Is Anybody Better Off?	% of children whose parents maintained employments	75%	35	Semi-Annual Reports submitted via the SAMIS system	Analyzed Semi-Annually

ITEM#/MEETING	B206CA3/BOARD MEETING
MEETING DATE:	06/25/20
SUBJECT:	Pending Extension of FY2020 OEL Grant Agreement Contract
FOR ACTION:	YES
RECOMMENDED ACTION:	<b>Empower Board Chair to Execute OEL Extension of FY2020 Grant Agreement Contract</b>
FINANCIAL IMPACT:	TBD Pending Issuance of Notice of Award
STAFF LEAD:	C. Klima

**Background Information:**

Due to the challenges related to the Coronavirus Pandemic starting in March 2020, the Office of Early Learning (OEL) has decided not to issue an updated version of the annual Grant Agreement for Early Learning Coalitions for Fiscal Year 2021. Instead, OEL will extend the terms of the current agreement into fiscal year 2021 by issuing a contract amendment once the State Budget is enacted on or before June 30, 2020.

**Current Status**

Since the amendment might not be issued until after the ELC Board breaks for the summer, staff requests that the ELC Board Chair be empowered to execute this amendment when it is issued as has been the practice in previous years.

**Recommendation**

Committee recommends that the Board empower the Board Chair to execute the FY20 Grant Agreement Extension Amendment.

ITEM#/MEETING	B206CA4/BOARD MEETING
MEETING DATE:	6/25/20
SUBJECT:	Draft Addendum #2 to OEL FY20 Grant Agreement
FOR ACTION:	Yes
RECOMMENDED ACTION:	<b>Authorize Chair to Execute Addendum #2 to the OEL FY20 Grant Agreement</b>
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

**Background Information:**

On June 1, 2020 the Office of Early Learning sent draft Addendum #2 to their FY20 Grant Agreement to all of the Early Learning Coalitions for review and execution by June 30, 2020.

Addendum #2 temporarily modifies Exhibit III, Audit Requirements, Section 3.1, Special Audit Testing Requirements of the FY20 Grant Agreement to allow Coalitions to use alternatives to the EFS Mod system for conducting monthly reconciliations of provider reimbursements. The change is necessary because critical functionality needed to conduct monthly reconciliations was not available in EFS mod for several months of the fiscal year and it was not possible for the Coalitions to comply with the requirement as originally written for the affected months.

OEL’s failure to modify this section for the FY19 Grant Agreement caused all Coalitions to be out of compliance for the prior fiscal year because of OEL’s flawed rollout of EFS Mod. This resulted in automatic single audit compliance findings for Coalitions across the State for that year through no fault of their own. The proposed change to the Grant Agreement corrects this problem.

**Current Status:**

Committee recommends authorizing the Chair to execute Addendum #2 to the OEL FY20 Grant Agreement as presented.

**Supporting Documents**

- OEL Draft Addendum #2 to FY20 Grant Agreement

ADDENDUM #2 TO 2019-20 GRANT AGREEMENT  
 BETWEEN THE OFFICE OF EARLY LEARNING AND THE  
 EARLY LEARNING COALITION OF BROWARD

WHEREAS, the Florida Department of Education, Office of Early Learning, hereinafter referred to as the “Office” or “OEL”, and the Early Learning Coalition of Broward, hereinafter referred to as the “ELC” (each individually a “Party” and collectively the “Parties”), entered into a grant agreement (hereinafter referred to as “Agreement”) for the 2019-2020 fiscal year for the Coalition to administer and implement a local comprehensive program of School Readiness (SR) and Voluntary Prekindergarten (VPK) Program; and

WHEREAS, the parties utilize a Single Statewide Information System’s Coalition Services Portal to process provider accounts, attendance reporting and payments in the manner directed by Office and for the reconciliation of local SR Program data; and

WHEREAS, Agreement Exhibit 1, Section JJ of the Agreement states “Agreement provision modifications shall only be valid when they are in writing and all parties have duly signed and dated them;” and

WHEREAS, Chapter 2019-115, Line 86 Laws of Florida provides funds for the ELC to administer local SR Programs; and

WHEREAS, the Parties wish to amend the Agreement to incorporate this Addendum as set forth herein;

NOW THEREFORE, the parties agree to the following:

- Temporary modification of terms from Agreement Exhibit III, Audit Requirements, Section 3.1, Special Audit Testing Requirements as follows.

3. Special Audit Testing Requirements

3.1. It is essential the audit firm test the Coalition's monthly reconciliation of its financial records to the SSIS. As an alternative, and upon written authorization issuance of written instructions from OEL, the auditors may will test acceptable equivalent alternative supporting documentation files of the ELC, if temporary transitioning SSIS system functionality issues occur. To report on the audit tests performed, the auditor must include a statement in the Schedule of Findings and Questioned Costs confirming the following: (a) that the Coalition staff performs this reconciliation monthly; (b) that the Coalition has processes in place to identify and correct errors noted during the monthly reconciliation process; and (c) the Coalition's financial records and the SSIS records (or acceptable equivalent documentation files tested/audited upon issuance of written authorization instructions from OEL) were reconciled and in agreement as of the annual program year end (June 30th). Finally, a statement must be included to indicate the auditor's work papers include documentation to verify tests of these tasks were performed and such work papers are available for review by OEL staff upon request.

Except as expressly provided herein, all other terms and conditions not affected by this Addendum shall remain in full force and effect. If there is conflict between this Addendum and the grant agreement, the terms of this Addendum shall control.

IN WITNESS HEREOF, by signature below, both Parties agree to abide by the terms, conditions, and provisions of the original Agreement document and this Addendum that is hereby effective on the date the last party signs this Addendum.

Office of Early Learning	ELC of Broward
SIGNED:	SIGNED:
NAME OF AUTHORIZED REPRESENTATIVE	NAME OF AUTHORIZED REPRESENTATIVE
TITLE OF AUTHORIZED REPRESENTATIVE  Executive Director	TITLE OF AUTHORIZED REPRESENTATIVE
DATE:	DATE:

Approved as to form and legal sufficiency, subject only to full and proper execution by the parties.	
SIGNED:	
Printed Name: Maggi O'Sullivan Parker	
Title: General Counsel	
Date:	

DRAFT

<b>ITEM#/MEETING</b>	B206CA5/ BOARD MEETING
<b>MEETING DATE:</b>	06/25/2020
<b>SUBJECT:</b>	Keefe McCoullough FY2020-2021 Contract Scope of Work including Audit and Form 5500 Engagement Letters
<b>FOR ACTION:</b>	YES
<b>RECOMMENDED ACTION:</b>	<b>Approve Auditor Engagement Letter for FY2019-2020 Audit</b>
<b>FINANCIAL IMPACT:</b>	\$29,000 Audit and Form 990 Preparation <u>2,000 Form 5500 Preparation</u> \$31,000 Total FY21 Budget
<b>AS RECOMMENDED BY:</b>	Audit Committee
<b>ELC STAFF LEAD</b>	C. Klima

**Background Information:**

In the Grant Agreement between the Office of Early Learning (OEL) and the Early Learning Coalitions, OEL mandates that all Early Learning Coalitions in the State of Florida receive an annual audit of financial statements and program compliance of major federal awards, as well as tests of internal controls as required under the Single Audit Act. On February 13, 2020, ELC selected Keefe McCoullough, a Fort Lauderdale based CPA firm that specializes in not for profits, for single audit services, preparation of IRS form 990 and preparation of Department of Labor form 5500 for 403B Retirement Plan. The audit of FY19/20 financial statements will be their first year in a five- year auditor rotation cycle.

**Current Status:**

Keefe McCoullough is ready to begin their first ELC office upon approval of the attached scope of work, including the two Engagement letters that are also attached. In addition to auditing and form preparation, Keefe McCoullough has agreed to the following value added services at no additional cost:

- Ad hoc technical assistance and feedback in response to Coalition questions throughout the year,
- Sponsorship of 8 hours of CPE training for Coalition Finance and Accounting Staff
- Access to online CPE training at Vendor firm rates for Coalition Finance and Accounting Staff
- Informational services (such as question and answer forums or fact sheets) as a resource to the Coalition’s clients applying for federal assistance opportunities during the COVID-19 Pandemic.

**Summary**

The Audit Committee recommends that the Committee approve the attached Scope of Work, including the two attached engagement letters

**Supporting Documentation:**

- Draft Scope of Work for FY2020-21 Services
- Engagement Letter for Audit of FY2019-2020 Financial Statements and Form 990
- Engagement Letter for Preparation of FY2019-2020 Form 5500



## **Exhibit A**

### **Scope of Services**

#### **1) DEFINITIONS:**

**REQUEST FOR PROPOSALS (RFP) FOR EXTERNAL AUDITING AND TAX**

**SERVICES** refers to Coalition Public Procurement #PR20-003 Issued January 6, 2020 through which the Vendor was selected by the Coalition Audit Committee.

**AUDIT ENGAGEMENT LETTER:** An audit engagement letter is a standard communication that establishes the pre-conditions and terms for an audit engagement with management and those charged with governance. The Audit Engagement Letter for conducting a financial audit of the Coalition and preparation of Form 990 for the fiscal year 2019-20 is attached as **Exhibit D**.

**FORM 5500:** Department of Labor Form 5500 is a reporting and disclosure submission required under the Employee Retirement Income Security Act of 1974 (ERISA) to assure that employee benefit plans are operated and managed in accordance with certain prescribed standards and that participants and beneficiaries, as well as regulators, are provided or have access to sufficient information to protect the rights and benefits of participants and beneficiaries under employee benefits plans. For purposes of this Agreement, the Scope of Services include preparation of Form 5500 for the Coalition's 403B Retirement Plan Employee Benefit only. The scope and procedures for these services are described in a separate engagement letter attached as **Exhibit E**.

**VALUE ADDED SERVICES:** Services included in the cost of services beyond the basic requirements of external single audit, tax and compliance form preparation services, that the Vendor will provide to the Coalition under this agreement.

#### **2) DESCRIPTION OF THE WORK AND/OR SERVICES:**

The Vendor will provide external auditing, preparation of Form 990 and preparation of Form 5500 (403B) services in accordance with:

- a. The Vendors response to the Coalition's Request for Proposals for External Auditing and Tax Services.
- b. The Audit Engagement Letter approved by the Coalition Board on June 25, 2020 (Exhibit D)
- c. The Engagement Letter for Additional Services approved by the Coalition Board on June 25, 2020 (Exhibit E)
- d. Value Added Services (at no additional cost) including:
  - i. Ad hoc technical assistance and feedback in response to Coalition questions throughout the year,
  - ii. Sponsorship of 8 hours of CPE training for Coalition Finance and Accounting Staff

- iii. Access to online CPE training at Vendor firm rates for Coalition Finance and Accounting Staff
- iv. Informational services (such as question and answer forums or fact sheets) as a resource to the Coalition's clients applying for federal assistance opportunities during the COVID-19 Pandemic.

**3) BILLING AND SCHEDULE:**

Service	Amount Not to Exceed
Audited Financial Statements	\$26,250
Preparation of IRS Form 990	2,750
Preparation of DOL Form 5500 (403B)	2,000
<b>Total Amount Not to Exceed</b>	<b>\$31,000</b>

Vendor will submit invoices at the completion of the engagement or progress billings based on services rendered to date at the end of each semi-monthly period, whichever comes first, as agreed in the attached Audit Engagement Letter (**Exhibit D**)

**4) SERVICES AND SITE LOCATIONS:** The Vendor will perform and/or deliver the following work and/or services at the following location(s):

- Coalition Offices
- Vendor's Offices
- Remotely Online

**5) DATES, TIMES AND HOURS FOR SCOPE OF SERVICE:** The Scope of Services shall be performed and/or delivered during the dates and times as designated by the Coalition in the Request for Proposals for External Audit and Tax Services dated January 6, 2020 unless otherwise agreed to in writing by the Parties.

**6) PERSONS PERFORMING THE SCOPE OF SERVICES:** The Parties have agreed that the person(s) who will be allowed on the Coalition's property or program sites and who are approved by the Coalition to perform and/or delivery the Scope of Services as set forth in **Exhibit A** are as follows:

**Bill Benson: Engagement Partner**

Notwithstanding the foregoing, the Vendor is allowed during the Term to engage or hire additional persons to complete the Scope of Services at their own cost and expense so long as Vendor provides notification and approval from the Coalition prior to those persons entering the Coalition's property and/or program sites.

**7) REPORTING:** Vendor will report directly to **Coalition Audit Committee** and in connection with the performance of the duties under this Agreement and shall fulfill any other duties reasonably requested by the Coalition and agreed to by the Vendor.

Any questions, comments or concerns between the Parties regarding the Scope of Services should be addressed directly by the individuals referenced herein.

**8) SECURITY:** Vendor agrees that any access to the Coalition's property or program sites (i.e. buildings, rooms, or other areas) that is provided to the Vendor shall only be utilized to perform and/or deliver the Scope of Services and that the Vendor shall not access, nor provide access to a third party, to any of the Coalition's program sites or property without the expressed written consent of the Coalition. Vendor agrees to safeguard and not distribute all keys, passcodes and/or access cards to enter or access the Coalition's property or program sites provided to the Vendor by Coalition. In the event any keys or access cards have been lost or stolen, or any passcodes have been stolen and/or provided, whether intentionally or unintentionally, to a third party, Vendor agrees to provide written notification to the Coalition as soon as possible in order for the Coalition to secure the Coalition's property or program sites. Vendor agrees to turn in any and all keys or access cards to the Coalition at the completion of its Scope of Services, termination of the Agreement, or expiration of the agreement, whichever is earlier.

**9) PROPERTY:** The Parties agree that the Coalition shall not be responsible for the security, maintenance and/or storage of Vendor's equipment, accessories, materials, documents, uniforms, or other property at the Coalition's property or program sites. Unless otherwise agreed to by the Parties, Vendor shall keep and maintain its equipment, documents, materials, accessories, uniforms or other property at a location other than the Coalition's property or program sites set forth in **Exhibit A**. In the event the Parties agree that Vendor may keep its equipment, accessories, materials, documents, uniforms or other property at any Coalition's property or program sites, the Coalition shall not be liable for any damage or destruction of said equipment, materials, documents, uniforms or other property of the Vendor. Any tangible or nonexpendable property purchased by the Vendor, in part or in whole, for the Scope of Services as set forth in **Exhibit A** using federal funds shall be used for the purposes of that federal program and will be accounted for in accordance with applicable federal and state statutes, rules and regulations. Vendor will comply with 45 C.F.R. 74.32 for real property, 45 C.F.R. 74.34 for equipment and 45 C.F.R. 74.35 for supplies. Vendor acknowledges that property purchases with funds as stated herein will revert in terms of title and ownership to the Coalition upon termination of the contract. Property will not be purchased using program funds without the prior written approval of the Coalition. Contingencies such as liens or other liabilities shall not be placed upon assets or services owned or paid for by the Coalition nor shall nonexpendable property owned, paid for or in the possession of the Coalition be used as collateral by the Vendor.

**10) HEALTH AND SAFETY:** Vendor agrees that the Vendor as well as any persons hired, contracted, or utilized by Vendor to perform or deliver the Scope of Services will follow, where applicable, the Coalition's policies and procedures in the performance and/or delivery of the Scope of Services as it concerns health and safety issues. The Vendor agrees to exercise the upmost care and take all necessary precautions to ensure the health and safety of the program recipients, employees, vendors, and/or volunteers of the Coalition as well as the public at large in the delivery and/or performance of the Scope of Services. The Vendor shall also ensure that

it has in place the appropriate post clean up protocols in order to eliminate and/or alleviate any hazardous conditions subsequent to the completion of its work at the Coalition's site locations. If there is a conflict between the Vendor's post clean up protocols and Coalition's policies and procedures/best practices, the Vendor shall utilize Coalition's policies and procedures/best practices unless said policies and procedures/best practices are in violation of applicable law in which case the Vendor shall use its post clean up protocols.

DRAFT

April 20, 2020

Ms. Christine Klima, Chief Administrative Officer  
Early Learning Coalition of Broward, Inc.  
1475 West Cypress Creek Road, #301  
Ft. Lauderdale, FL 33309

Dear Christine:

We are pleased to confirm our understanding of the services we are to provide for Early Learning Coalition of Broward, Inc. (the "Organization") for the year ended June 30, 2020.

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards and state assistance.

We will also prepare the Organization's federal information return (Form 990) for the year ended June 30, 2020.

### Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs/projects and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program/project in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the Florida Single Audit Act and Chapter 10.650, Rules of the Auditor General.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and Chapter 10.650, Rules of the Auditor General report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the Florida Single Audit Act and Chapter 10.650, Rules of the Auditor General and will include tests of accounting records, a determination of major program(s)/project(s) in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of Early Learning Coalition of Broward, Inc. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

### **Audit Procedures-General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs/projects. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from the Organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures-Internal Control**

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance or Chapter 10.650, Rules of the Auditor General.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General.

### **Audit Procedures-Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and Chapter 10.650, Rules of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs/projects. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and Florida State Projects Compliance Supplement and Chapter 10.650, *Rules of the Auditor General* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs/projects. For federal programs that are included in the 2019 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2019 Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs/projects in our report on compliance issued pursuant to the Uniform Guidance and Chapter 10.650, Rules of the Auditor General.

### **Other Services**

We will prepare the Organization's federal information returns for the year ended June 30, 2020 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the Organization in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal and state awards, related notes and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.



## Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards, take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings, promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the tax services, financial statements, schedule of expenditures of federal and state awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Keefe McCullough and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals, will be made available upon request and in a timely manner to the Florida Auditor General or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Keefe McCullough personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a state or Federal agency. If we are aware that a federal and state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for auditing services rendered will be based upon the difficulty of your engagement and the time and skill level of our personnel assigned. Work is assigned, according to its complexity, to the appropriate member of our staff. Our fee for the audit engagement will not exceed the following:

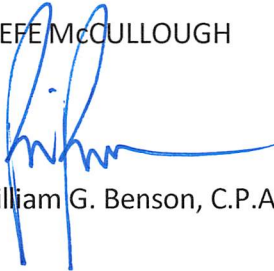
		Audited Financial Statements		Preparation of IRS Form 990		Total
		<u>                    </u>		<u>                    </u>		<u>                    </u>
2020	\$	26,250	\$	2,750	\$	29,000
Option years:						
	\$	26,750	\$	2,750	\$	29,500
	\$	27,250	\$	2,750	\$	30,000
	\$	27,750	\$	2,750	\$	30,500
	\$	28,250	\$	2,750	\$	31,000

An invoice for the services provided will be presented at the completion of the engagement or at the end of each semi-monthly period, whichever occurs first. Payment of our invoice is due when rendered. If our time charges are less than the estimated fee above, our fee will be adjusted downward accordingly. If circumstances arise indicating the time expended and/or to be expended will be in excess of the time covered by our estimated fee above, we will immediately consult with you to discuss the reasons and resulting estimated added fee.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very Truly Yours,

KEEFE McCULLOUGH



William G. Benson, C.P.A.

RESPONSE:

This letter correctly sets forth the understanding of Early Learning Coalition of Broward, Inc.

\_\_\_\_\_  
Management signature

\_\_\_\_\_  
Governance Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

June 2, 2020

Ms. Christine Klima, Chief Administrative Officer  
Early Learning Coalition of Broward County, Inc. Retirement Plan  
1475 W. Cypress Creek Rd, Suite 30  
Fort Lauderdale, FL 33309

Dear Christine:

This letter is to confirm and specify the terms of our engagement with Early Learning Coalition of Broward County, Inc. (the "Company") regarding the Early Learning Coalition of Broward County, Inc. Retirement Plan (the "Plan") for the plan year ended December 31, 2019 and to clarify the nature and extent of the tax services we will provide for the Plan.

We will prepare the Form 5500 for the Plan for the plan year ending December 31, 2019. We are not responsible for schedules not listed above. Should we determine that additional schedules are required, we will contact you regarding their preparation and the associated fees.

By indicating acceptance of this engagement, the Company agrees to timely provide us with all requested information and documents, such as the plan document, amendments to the plan document, and any other information we may request in order to properly prepare the Form 5500.

In order to properly prepare Form 5500 and the related schedules, we will require you to provide the information shown on Attachment 1 by August 31, 2020. We may also provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the return. We will not verify the information you give us; however, we may ask for additional clarification of some information.

We are under no duty to review the information you provide to determine whether you may have other federal or state filing obligations. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request as a separate engagement.

This engagement letter does not cover the preparation of any financial statements or plan testing services, which, if we are to provide, will be covered under a separate engagement letter.

It is your responsibility to provide all the information required for the preparation of a complete and accurate return. You should retain all the documents, canceled checks, and other data that form the basis for information reported on the return and related schedules. These may be necessary to prove the accuracy and completeness of the return to the IRS and Department of Labor (DOL). You have the final responsibility for the return and, therefore, you should review it carefully before you sign.

If, during our work, we discover information that affects prior-year Form 5500 returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the Form 5500 return does not include any procedures designed to discover defalcations or other irregularities, should any exist. The return will be prepared solely from information provided to us without verification by us.

In accordance with federal law, in no case will we disclose your Form 5500 return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by the IRS or DOL. By signing this engagement letter, you acknowledge and agree that upon the expiration of the seven year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice between the employer, plan sponsor, plan administrator, and our firm are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, the plan may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or summons from the IRS or DOL, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The return may be selected for review by either the IRS or DOL (or both). In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the information reported on the Form 5500 and any attachments or schedules filed with the return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of an IRS or DOL examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the Form 5500 and schedules.

Our fees for Form 5500 return preparation services will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement, plus out-of-pocket expenses, not to exceed \$ 2,000. All invoices are due and payable upon presentation.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

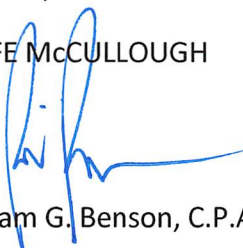
We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

We appreciate the opportunity to be of service to the Early Learning Coalition of Broward County, Inc. Retirement Plan and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Regards,

KEEFE McCULLOUGH



William G. Benson, C.P.A.

Acknowledgement:

This letter correctly sets forth the understanding of Early Learning Coalition of Broward County, Inc. Retirement Plan.

\_\_\_\_\_  
Officer's Signature

\_\_\_\_\_  
Officer's Title

\_\_\_\_\_  
Date

ITEM#/MEETING	B206RB1/BOARD MEETING
MEETING DATE:	6/25/20
SUBJECT:	Proposed OEL FY2019-20 Grant Agreement Addendum #1
FOR ACTION:	Yes
RECOMMENDED ACTION:	<b>Authorize execution of Addendum #1 to the OEL Grant FY2019-20 Grant Agreement subject to staff negotiated revisions to terms and legal review</b>
FINANCIAL IMPACT:	None
RECOMMENDED BY:	Executive Committee
ELC STAFF LEAD	C. Klima

**Background Information:**

On June 1, 2020 the Office of Early Learning sent draft Addendum #1 to their FY20 Grant Agreement to all of the Early Learning Coalitions for review and execution by June 30, 2020.

Addendum #1 formalizes the end of the financial reconciliation process for all Coalitions for fiscal year 2018-19 following the chaotic roll out of EFS MOD that began July 1, 2018, including:

1. A list of steps for reconciling provider reimbursements for FY2018-19 that the Coalition must acknowledge completing by June 30, 2020
2. A commitment by the ELC to track collections and provide final documentation to OEL of amounts that were overpaid to providers in a form that can be monitored by OEL and used by auditors for testing.

Staff and legal counsel have reviewed Addendum #1 and acknowledge that:

- OEL has the right, as our principal funder, to bring the accounting and system difficulties of the past two fiscal years to a contractual close; and
- ELC will likely complete all of the reconciliation steps listed in the Addendum by June 30, 2020; and
- The Addendum does not currently provide sufficient protection to the ELC against the risk of future compliance findings by external auditors or the State auditor general for errors of currently unknown origin that may arise at a later date. Such insufficient protection could have a negative impact on ELC’s funding or harm its relationship with external stakeholders or vendors through no fault of the ELC.

**Current Status:**

Staff recommends that the Board Chair execute Addendum #1 only if revisions are made and approved by OEL to protect ELC and mitigate risk. Staff will request that OEL include a clear definition of “reconciled” that is acceptable to both parties in the Addenda as well as assurances that ELC will have the flexibility to address residual FY2018-19 EFS Mod Reimbursement issues over a longer timeline as a pre-condition for execution. OEL has indicated during discussion with staff that they are open to making these changes and negotiation is currently underway.

Specifically, staff has requested that OEL include the following in the Addendum:

1. A negotiated list of transactions that are and are not included in the definition of reconciled to ensure that “required reconciliation actions” only include those issues that are currently known to us and under our control to address
2. Assurances that OEL will provide support and flexibility for new issues that may arise that are not under the Coalition’s control including, but not limited to



- a. EFS Functionality Gaps
  - b. System or OEL IT Support inefficiency or design flaws
  - c. The need to make corrections to local funding entries
  - d. The need to produce adequate reports and tools for providers to review calculations
3. Flexibility and local authority to determine:
    - a. The method and timing of communication with providers about overpayments
    - b. The time allowed for providers to review calculations
    - c. Repayment schedules that may be granted to providers
  4. Assurances that ELC will have the ability to continue making prior period adjustments that benefit local funders and providers going forward.
  5. Any additional language recommended by legal counsel to protect the organization from risk.

**Executive Committee Recommendation:** Authorize the Board Chair to execute OEL Addendum #1 subject to staff negotiated revisions to terms and legal review

**Supporting Document**

- Updated Reconciliation Status Information
- OEL Draft Addendum #1 to FY20 Grant Agreements

FY2019 EFS Mod Reconciliation Status as of May 19, 2019		
Item	Amount	Percent of Total Paid
<b>Estimates</b>		
Total paid to providers	\$ 55,148,171	
<b>Reconciled in EFS</b>		
Total attendance certified in EFS to date	51,778,035	94%
Additional attendance likely to be certified*	1,045,273	2%
<u>Amount likely to be held harmless</u>	<u>775,573</u>	<u>1%</u>
<b>Total amount likely reconciled or held harmless</b>	<b>\$ 53,598,881</b>	<b>97%</b>
<b>Unreconciled</b>		
<b>Total amount likely to be collected back from providers</b>	<b>\$ 1,549,290</b>	<b>3%</b>
<i>*See attached addendum for details</i>		

Count of Providers Over/Underpaid as of May 19, 2020 (Pending Confirmation by Providers)			
<b>Overpaid</b>			
<i>Overpaid but 100% held harmless</i>	109		
<i>Overpaid but &gt;50% held harmless</i>	42		
<i>Overpaid but are now out of business</i>	51		
<i>Overpaid &amp; likely to pay in installments</i>	<u>199</u>		
<b>Total Overpaid</b>		401	72%
<b>Paid Correctly</b>		58	10%
<b><u>Underpaid</u></b>		<u>99</u>	<u>18%</u>
<b>Total</b>		558	100%
<b>Overpayment</b>			
Overpayment total amount	\$	3,686,335	
Overpayment average	\$	9,193	
<b>Underpayment</b>			
Underpayment total amount	\$	351,522	
Underpayment average	\$	3,551	

## FY2019 EFS Mod Reconciliation Activity over Time

Estimates vs EFS Mod				
Month Processed	Payment Type	Estimates Paid	EFS Actuals (Confirmed & Projected)	% Reconciled
Aug-18	Estimate	4,362,115		
Sep-18	Estimate	4,648,261		
Oct-18	Estimate	3,890,881		
Nov-18	Estimate	4,495,729		
Dec-18	Estimate	4,528,502		
Jan-19	Estimate	4,225,475		
Feb-19	Estimate	4,667,652		
Mar-19	Estimate	4,150,301		
Apr-19	Estimate	4,507,456		
May-19	Estimate	4,607,338		
Jun-19	Estimate	5,136,582		
Jul-19	Estimate	4,841,844		
Aug-19		-		
Sep-19	Provider Entered & Certified Attendance in EFS		47,620,415	86.35%
Oct-19	Provider Entered & Certified Attendance in EFS		2,664,950	4.83%
Nov-19	Provider Entered & Certified Attendance in EFS		560,536	1.02%
Dec-19	Additional Estimate to Correct Likely Underpayments	1,086,035	214,210	0.39%
Jan-20	Provider Entered & Certified Attendance in EFS		8,638	0.02%
Feb-20	Provider Entered & Certified Attendance in EFS		378,401	0.69%
Mar-20	Provider Entered & Certified Attendance in EFS		438,456	0.80%
Mar-20	Closed Providers Attendance processed		217,762	0.39%
Mar-20	OEL fixes to remove duplicate entries		(582,540)	-1.06%
Apr-20	Provider Entered & Certified Attendance in EFS		156,454	0.28%
May-20	Manual Adjustments to be Confirmed by Providers		100,753	0.18%
Jun-20	Sign in/out sheets that must be collected from providers		300,000	0.54%
Jun-20	Providers that need OEL to add rates in order to process		200,000	0.36%
Jun-20	Manual Adjustments to be Confirmed by Providers		150,000	0.27%
Jun-20	Closed Providers that never submitted sign in/out sheets		395,273	0.72%
Jun-20	\$1500 per provider Hold Harmless to Date		775,573	1.41%
<b>Totals</b>		<b>\$ 55,148,171</b>	<b>\$ 53,598,881</b>	<b>97.19%</b>
<b>Estimated Net Amount to be Collected from Providers</b>			\$ 1,549,290	
<b>Estimated Percent Overpaid</b>			2.89%	

ADDENDUM #1 TO 2019-20 GRANT AGREEMENT  
BETWEEN THE OFFICE OF EARLY LEARNING AND THE  
EARLY LEARNING COALITION OF BROWARD

WHEREAS, the Florida Department of Education, Office of Early Learning, hereinafter referred to as the “Office” or “OEL”, and the Early Learning Coalition of Broward, hereinafter referred to as the “ELC” (each individually a “Party” and collectively the “Parties”), entered into a grant agreement (hereinafter referred to as “Agreement”) for the 2019-2020 fiscal year for the Coalition to administer and implement a local comprehensive program of School Readiness (SR) and Voluntary Prekindergarten (VPK) Program; and

WHEREAS, the parties utilize a Single Statewide Information System’s Coalition Services Portal to process provider accounts, attendance reporting and payments in the manner directed by Office and for the reconciliation of local SR Program data; and

WHEREAS, Agreement Exhibit 1, Section JJ of the Agreement states “Agreement provision modifications shall only be valid when they are in writing and all parties have duly signed and dated them;” and

WHEREAS, Chapter 2019-115, Line 86 Laws of Florida provides funds for the ELC to administer local SR Programs; and

WHEREAS, the Parties wish to amend the Agreement to incorporate this Addendum as set forth herein;

NOW THEREFORE, the parties agree to the following:

- The ELC acknowledges receipt of the following documents from OEL and understands these disclosures should be used in the entity’s year-end closeout and reconciliation tasks.
  - 2018-19 Revenue Confirmation for SR, Child Care Executive Partnership, Voluntary Prekindergarten, Outreach/Awareness and Monitoring Initiative and Performance Funding Program activities.
  - 2018-19 Supplemental Data Form including the ELC’s self-reported FY2018-19 results for the temporary SR/VPK OCA codes SRRCN and/or VPRCN.
- The ELC has identified and will pay all SR Provider underpayments for FY2018-19 by [REDACTED].
- The ELC has completed or will complete provider reconciliation and provide notice to OEL by **June 30, 2020**. The reconciliation process shall be verified by:
  - X 100-percent of provider payments and records: or
  - \_\_\_ A sample of provider payments, as approved by OEL, equating to \_\_\_-percent of the ELCs total number of SR providers.
- The ELC will continue to conduct its routine quality assurance activities related to:
  - Eligibility validation
  - Child Attendance Records validation
  - Child Care Providers Payment validation
- The ELC agrees to use the Cherwell Overpayment Tracking Tool for reporting overpayment data-
- The ELC has completed the SR record corrections in EFS Mod or will complete by June 30, 2020 and notify the OEL of their completion. This is dependent upon OEL’s successful deployment of data fixes necessary for attendance and payment reconciliation for 2018-19. If record corrections are not able to be made by June 30, 2020, acceptable equivalent documentation may be used for payment reconciliation and for use by auditors for testing.

Except as expressly provided herein, all other terms and conditions not affected by this Addendum shall remain in full force and effect. If there is conflict between this Addendum and the grant agreement, the terms of this Addendum shall control.

IN WITNESS HEREOF, by signature below, both Parties agree to abide by the terms, conditions, and provisions of the original Agreement document and this Addendum that is hereby effective on the date the last party signs this Addendum.

<b>Office of Early Learning</b>	<b>ELC of Broward</b>
SIGNED:	SIGNED:
NAME OF AUTHORIZED REPRESENTATIVE	NAME OF AUTHORIZED REPRESENTATIVE
TITLE OF AUTHORIZED REPRESENTATIVE <b>Executive Director</b>	TITLE OF AUTHORIZED REPRESENTATIVE
DATE:	DATE:
Approved as to form and legal sufficiency, subject only to full and proper execution by the parties.	
SIGNED:	
Printed Name: Maggi O'Sullivan Parker	
Title: General Counsel	
Date:	

ITEM/MEETING	B206RB2/BOARD MEETING
DATE:	6/25/20
SUBJECT:	<b>FY 19/20 Strategic Plan Quarter 3 Progress Summary</b>
TIES TO PILLAR	Strengthen and Develop the ELC staff and Organization
FOR ACTION:	No
RECOMMENDED ACTION:	NA
FINANCIAL IMPACT:	None
REVIEWED BY:	Executive Committee – June 11, 2020
ELC STAFF LEAD	H. Cesar

### **Background**

At the September 12, 2019 meeting, the ELC Board approved the updates to the current ELC strategic plan for FY 20 (including projected high-level targeted outcomes, revised pillar outcomes and outputs). Staff has created a scorecard to track the status of the Plan.

### **Current Status**

ELC is on track in all five pillars of the strategic plan. The detailed scorecard with specific results can be found after this summary. Some of the highlights from **Quarter 3 and Fiscal Year to Date** (thru Quarter 3) include:

<i><b>FY 19-20 High-level target outcomes</b></i>		
<b>Annual Goal</b>	<b>Q3 results</b>	<b>Fiscal YTD (thru Q3)</b>
Achieve at least 82% contract utilization for slots	85%	85.3%
ELC will serve 77% of Broward 4 yr. olds in VPK (target=16,975)	Enrolled 339	Q1 - Q3 Total Enrolled - 15,612 (92% toward target of 16,975)
<i><b>Pillar 1: Deliver Outstanding Eligibility, Enrollment and Payment Services</b></i>		
Minimum of 85% of parents will respond “satisfied” or “very satisfied” with services	100%	99%
Answer 85% of calls	85.7%	80.5%
<i><b>Pillar 2: Provide Early Care Opportunities</b></i>		
Implement 45 tiered training modules for early educators	34 training modules implemented	Exceeded annual – 125 total trainings
Develop and launch a minimum of 4 classes in VPK training series	2 classes developed & launched	Met annual goal in Q2 – 5
80% of providers in tiered training programs will show mastery of subject based on pre- and post-testing	98%	95.7%
<i><b>Pillar 3: Advocate for Early Care and Education System</b></i>		
Meet with/present to 15 of 18 state legislators	Met with 12 legislators	Exceeded annual goal – 18 (18 out of 18)
Meet with/present to 25 of 31 municipalities	Met with 5 municipalities	18 (72% toward target)
<i><b>Pillar 4: Forge Strong and Strategic Partnerships</b></i>		
Identify and form two new strategic partnerships	Met annual goal in Q2	Exceeded annual goal - 4
Actively participate in a minimum of 8 local community system of care workgroups/committee meetings	Participated in 15 meetings	Exceeded annual goal - 15
<i><b>Pillar 5: Strengthen and Develop the ELC Broward Organization</b></i>		

Launch CRM to improve organizational effectiveness and efficiency	CRM was launched and is being used	Met annual goal
Identify/approach and secure a minimum of 1 prospective external funder and/or funding opportunity	1	Exceeded annual goal - 4

**Supporting Documentation**

- FY 19/20 Strategic Plan Scorecard- Q2 update

FY 19-20 High Level Targeted Outcomes - Quarter 3 - PAGE 1					
	Q1 Results	Q2 Results	Q3	Q3 Results	Quarter 3 comments
Achieve at least 82% contract utilization for slots	85.26%	85.7%		85%	Annual target of 9,042 slots
ELC will serve at least 77% of Broward 4 yr. olds in VPK	84.6% toward goal	90% toward annual goal		92%	Served 15,612 YTD; 92% toward annual target is 16,975
75% of providers who score less than 4.0 and participate in Yes You Can will increase their CLASS score					Will summarize in Q4
At least 80% of observed SR providers will score at least 4.0 in their CLASS composite					Will summarize in Q4
ELC will meet with at least 80% of legislators and municipalities and increase outreach events by 25%	Initiated	In process - on track	✓	completed	YTD Legislators: Met with 100% of legislators YTD Municipalities: Met with 72% of Municipalities
85% of staff will respond as "satisfied" or "very satisfied" via annual staff survey					Survey will be administered in Q4
<b>FY 19-20 ELC Strategic Plan Scorecard</b>					
<b>Pillar 1-Deliver Outstanding Eligibility, Enrollment and Payment Services</b>					
A minimum of 85% of parents will respond "satisfied" or "very satisfied" with ELC services on client	98%	99%		100%	Client satisfaction for eligibility and enrollment services
Answer 85% of Call Center calls	68%	88.5%		85.7%	YTD answered call percentage is 80.5%
Develop and implement orientation and training curriculum and QA plans for eligibility, enrollment, customer service and payment teams	Initiated	In process - on track		In process - on track	New staff orientation and training program developed and implemented for eligibility and customer service.
Develop QA baseline error rate for eligibility, identify error reduction target and implement strategy to reduce errors	Initiated	In process - on track		80%	QA composite of 80% for eligibility files for Q3. Plan created and implemented to reduce error rate through ongoing meetings and training plan.
Implement and evaluate alternative communication vehicles (i.e. web-based chat functionality)				In progress - on track	Web based Chat functionality now available as an alternate communications tool for parents and providers trying to communicate with ELC staff and will be implemented in Q4
Develop 4 additional web-based instructional training videos for parents, staff and providers		In process - on track		In progress - on track	2 Training videos were created and 2 are in-progress. All videos will be published in Q4
Add 2-3 out posted sites	added 2	Completed - Met annual goal	✓	added 1 additional site	Department of Children and Families 3758 W. Oakland Park Blvd. Lauderdale Lakes, FL 33060 Hours: Mon & Wed, 8:30 am - 4:30 pm
Increase awareness of out-posted sites and services, analyze client traffic patterns quarterly and adjust staffing/services based on analysis	Initiated	In process - on track	✓	Completed	Posted flyers in the ELC lobby. Information about out-posted sites is provided ongoing in ELC communications.
<b>Pillar 2 -Provide Quality Early Care Opportunities</b>					
Implement 45 tiered training modules (designed at either beginning, intermediate or advanced level) for early educators	Initiated	Completed - met annual goal	✓	Completed - met annual goal in Q2	450 educators participated in 34 trainings in Q3. YTD 125 trainings with 1,473 participants. New trainings are being developed monthly.
Develop and launch a minimum of 4 classes in VPK training series	100% of goal	Completed - met annual goal	✓	Completed - met annual goal in Q2	Our VPK training series have been completed and we added 2 additional this quarter- 4 classes have been completed. VPK Einsteins: Learn about the Scientific Method; Creating Critical Thinkers in the VPK classroom; Math All Around Us in VPK; The First Chapter: Emergent Reading in VPK; <a href="#">The Next Chapter: Emergent Reading in VPK and Using Our Imaginations: Creative Expressive in VPK</a>
80% of training participants in VPK training series will show mastery of subject based on pre and post testing	95%	95%		91%	Showed mastery based on pre/post testing
100% of providers participating in ELC's new quality initiative will have a developed Success Plan	100% of goal	Completed - Met Goal	✓	Completed - met annual goal in Q2	Completed - met annual goal in Q2. All Iparticipants have their success plans developed and working to meet goals
80% of providers in tiered training programs will show mastery of subject based on pre- and post-testing	94%	95%		98%	Showed mastery based on pre/post testing
<b>Pillar 3 -Advocate for the Early Care and Education System</b>					
Reach out to 100% of Broward's delegation	Initiated	Completed	✓	100%	Completed - met annual goal in Q2
Meet with/present to 15 of 18 state legislators	Initiated	In process-on track	✓	12	Completed - met annual goal, met 18 out of 18 Broward legislators; met 6 other state legislators (31 total meetings with legislators)
Meet with/present to 25 of 31 municipalities	Initiated	In process-on track		6	Met 18 out of 31. 72% toward annual goal
Develop and distribute ELC annual report to key stakeholders	Initiated	In process-on track		In process-on track	New Annual report developed and shared with the board and will be shared with other stakeholders in Q4
Develop at least 3 media opportunities (articles, letters to editor, etc.)	1	In progress-on track	✓	3	Completed - Developed 3 media opportunities in Q3 (Becon TV interview (ELC's role in the census), BECE conference coverage by Sun-Sentinel and Miami New Times) YTD Total: 4

- New Positive activity/on-track in quarter
- A Developmental Opportunity
- ✓ Achieved goal for FY



FY 19-20 ELC Strategic Plan Scorecard - Quarter 3 - PAGE 2					
	Q1 Results	Q2 Results	Q3	Q3 Results	Quarter 3 (January - March 2020)
<b>Pillar 4 -Forge Strong and Strategic Partnerships</b>					
Meet Semi-annually ( with mandatory referral agencies to ensure excellent client coordination)	<i>Initiated</i>	<i>In process-on track</i>		In process-on track	Managers meeting on an ongoing/regular basis with BSO, Childnet and Career Source
At least 85% respond as “satisfied” or “very satisfied” on annual survey with key partners (remote eligibility services at Broward community sites)					Will complete in Q4
Identify and form two new strategic partnerships	3	1	✓	Completed-met goal	Q1: Broward Behavioral Health Coalition; Census 2020 Community Partner; Beginning with Center for Hearing and Communication; Q2: Broward County Library system ). Met goal in Q2
Actively participate in a minimum of 8 local community system of care workgroups/committee meetings	<i>Participation in 14 groups</i>	<i>Participation in 15 groups</i>	✓	Completed-met goal	ELC participated in 15 groups. (Broward Healthy Start Coalition; Broward Early Childhood Education Committee; CSC Baby SNAC Program and Parent Support Committee; CSC Baby SNAC Policy and Systems; Broward Census 2020 – Diversity and Hard to Enumerate Subcommittees; United Way - Public Policy Advisory Committee; Children’s Services Board - Advocacy Committee; Coordinating Council of Broward; Broward League of Cities; Broward Homeless Continuum of Care Board; Homeless Providers and Stakeholders Council; Funders Forum; Broward College – The Village Square; Broward College Education Pathways Early Childhood
<b>Pillar 5 -Strengthen and Develop the ELC Broward Organization</b>					
ELC will maintain a minimum of 85% of positions filled (based on a monthly average of open positions)	92%	95%		95%	
Create baseline of key recruitment metrics, identify a target reduction percentage & initial improvement strategy	<i>Initiated</i>	<i>In process - on track</i>		In process - on track	Baseline metrics created and being tracked
Implement core management and staff development/training program		<i>Initiated</i>		Initiated	Research completed and selected external management dev/training. Goal to provide in Q4
Launch CRM to improve organizational effectiveness and efficiency	<i>Initiated</i>	<i>In process-on track</i>	✓	Completed-met goal	CRM was launched and being utilized by the IT department in coordination with family services department
Identify/approach and secure a minimum of 1 prospective external funder and/or funding opportunity	<i>Initiated</i>	3	✓	1	Q2: Wells Fargo, PNC Bank, Cresa Q3: Brown & Brown (Met goal in Q2)



New Positive activity/on-track in quarter  
 A Developmental Opportunity  
 Achieved goal for FY

<b>ITEM/MEETING</b>	B206RB3/BOARD MEETING
<b>DATE:</b>	6/25/20
<b>SUBJECT:</b>	<b>Coronavirus Update</b>
<b>FOR ACTION:</b>	No
<b>RECOMMENDED ACTION:</b>	NA
<b>FINANCIAL IMPACT:</b>	None
<b>AS RECOMMENDED BY:</b>	N/A
<b>ELC STAFF LEAD</b>	R. Jaffe

### **Background**

On March 16, 2020, the ELC activated their Continuity of Operations Plan (COOP) and the entire ELC workforce shifted to working remotely. All in office appointments (walk-ins included), trainings, and meetings were suspended. While the physical office is closed the ELC continues to be “open” for business. Throughout the COVID-19 pandemic, ELC has provided ongoing communication updates, information, and community, State, and Federal Resources to parents, providers and staff via email, website, and social media. We have also provided information to community partners, municipality leaders, and local legislators regarding resources we are providing to parents and providers.

In light of COVID-19, the following changes/waivers were put in effect by OEL (those in bold were put into place after our April board meeting):

#### Providers:

- ELC’s continue to reimburse open SR and VPK providers for additional child absences.
- ELC’s continue to reimburse closed SR and VPK providers for enrollments.
- All child screenings and assessments have been cancelled for the fiscal year.
- VPK provider accountability for 2020 kindergarten screening has been waived.
- All remaining SR program assessments for the 2019-20 school year have been cancelled.
- Timelines for provider improvement plans, reports and VPK instructional calendars have been extended.
- SR Providers serving children of first responders and medical personnel are eligible to receive a bonus.
- **School readiness providers have until September 30, 2020 to implement an approved curriculum.**
- **VPK classes are allowed to have less than four students during the remainder of the 2019-2020 school year program and for the 2020 summer program**
- **The required number of hours for Summer VPK has been decreased to 200 hours (from 300). Providers will be compensated as if their classrooms had operated for 300 hours.**
- **SR Providers are required to complete an FY 19/20 contract extension for FY 20/21 (instead of a new contract)**

#### Families:

- Termination of SR eligibility has been suspended.
- Timelines required for redetermination of SR eligibility has been extended.
- Parent copays/fees for SR families has been waived (through July 31<sup>st</sup>).
- Required documentation for SR child absences has been waived.
- ELC’s are administering free child care for parents who are first responders and medical personnel.
- **Job search can be used as a purpose for care to establish eligibility and for families applying to the**

waitlist through August 1, 2020.

- Parents on the waitlist have 60 calendar days to submit required documentation through September 30, 2020.
- The 20 hours per week of work/education requirements for initial eligibility are suspended through August 1, 2020.
- Children who did not complete 70 % of their VPK classroom time during the school can attend Summer VPK.
- Children identified as having limited language and emergent literacy skills will have access to a summer program run by school districts (who apply) to help them become ready for Kindergarten.

**Current Status**

Key Highlights as of June 18 include:

**Provider Closure Tracking:**

Providers Open: 59% (439)

Providers Closed: 41% (311)

<b>Child Care Providers (as of 4.20.20)</b>	<b># Open</b>	<b># Closed</b>	<b>Total</b>
Both (SR & VPK)	291	121	412
VPK Only	34	118	152
School Readiness Only	89	64	153
Unknown **	25	8	33
<b>Total</b>	<b>439</b>	<b>311</b>	<b>750</b>

*\*\*The info has not been recorded in our database and will need to be manually updated*

**CARES Act:**

ELC has received the information below related to the \$223 million dollars in emergency relief funding allocated to Florida through the CARES Act to support child care. Please see the attached CARES Act Information and Breakdown.

- Emergency Child Care Relief - Provider Mini-Grants: OEL has authorized the ELC to offer three mini-grants that should provide some relief to both child care providers and educators. ELC has received 305 applications since May 29 when the ELC announced this effort. The mini-grant types include:
  1. Support of business operations and infrastructure - up to \$1000

2. Cleaning supplies and Personal Protective Equipment (masks, gloves, etc.) - up to \$1,000
3. Professional Development & Training Stipends (for OEL approved trainings) for educators- up to \$750 per educator

There are minimal eligibility requirements for providers (must be contracted with ELC for either SR or VPK, and have no major licensing violations) and no reporting requirements attached to the funds.

- Emergency Child Care Relief Grants – for ALL OPEN Child Care Providers as of 4/30: This relief effort is open to SR, VPK and non-contracted providers who are considered high quality and were open as of April 30, 2020. The amount of the relief funding for each provider is based on the total child capacity of the program. ELC is working with OEL (using DCF/local licensing information) to provide a breakdown of programs who qualify for this funding opportunity. Applications will be available shortly and funding will be distributed to providers in July. There will be a phase 2 of this relief effort for providers that were closed as of 4/30/20 however details on the qualifications and amounts have yet to be determined by OEL.
- First Responder Childcare Enrollments: 1,717 children of first responders and medical personnel have been enrolled with 210 School Readiness providers since the program rollout on April 16. These providers are eligible to receive a \$500 bonus (with a maximum bonus amount of \$12,000 per provider) for each enrollment. In May, the ELC paid providers \$411,000 for children of first responders and essential medical personnel.  
ELC staff continue to wait for additional information from OEL related to the remaining CARES Act funding.

**Quality and Education Online Provider Trainings & Resources:**

- Virtual Trainings: Since March 16<sup>th</sup>, ELC staff has conducted 33 virtual provider trainings with over 11,704 educators (duplicated) in attendance.

Training Stipends: ELC had offered stipends directly to child care educational staff for attending/ completing ELC trainings. To date, 1,112 stipends have been requested, and 130 have been processed, totaling \$35,000.

- Free Virtual Preschool Classroom: Through collaboration with developers funded by the AD Henderson Foundation, the ELC launched the DOC Parent Portal on April 20, a free virtual preschool classroom for providers who are closed and families at home. The ELC has created its own classroom for children whose programs are closed and not utilizing the DOC Parent Portal or other virtual learning tools. 118 providers signed up to use this virtual learning tool to engage with their families and 2,157 families/children enrolled. ELC staff are now exploring extending the DOC Parent Portal for families on its waitlist.

**Provider Services:**

- Free Wellness Services at Child Care Centers: ELC is collaborating with the Children’s Services Council to offer Health Services Technicians and/or Registered Nurses to provide free wellness services for children and staff at interested child centers. This effort rolled out on May 11 to 42 programs.

**Provider Payments Schedule Unchanged:**

Provider payments continue to be issued on time as scheduled on or before the 19<sup>th</sup> of each month.

**Additional Funding from OEL:**

Staff submitted a request for \$9 million in additional funding from OEL to cover additional provider reimbursement costs, incentives and other pandemic-related supportive services.

**Office Re-Open Plan:**

The ELC Executive Team along with the Human Resources Manager has devised a plan and policies to safely return to the office when the time comes. A staggered and phased in approach will be used. CDC and other health and safety guidelines will be followed. The plan will be brought to the Governance Committee and then Board before being implemented.

**Supporting Documentation**

- CARES Act Information and Breakdown

ITEM#/MEETING	B206FIN1/BOARD MEETING
MEETING DATE:	6/25/20
SUBJECT:	Interim Financial Statements
FOR ACTION:	YES
RECOMMENDED ACTION:	<b>1. Approve April 2020 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant</b> <b>2. Approve FY20 Budget Amendment #5</b>
AS RECOMMENDED BY	Finance Committee
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

**Background Information:**

The Interim Financial Statements for the ten-month period ending April 30, 2020 are attached for review.

**Current Status:**

Financial Highlights for the period are as follows:

**1. Overall**

The month of April was the first full month of expenditures affected by the onset of the Coronavirus Pandemic and the new provider reimbursement rules put into effect by OEL under the Governor’s Executive Order and the Statewide Emergency. As expected, costs for slots increased significantly after OEL waived many program restrictions for families already enrolled and opened the programs to first responders and medical personnel in need of child care, regardless of income. OEL is in the process of realigning funding across the State and awarding additional allocations to all of the Coalitions to cover these additional costs, but the final amount available for Broward is not yet known.

**2. Slots:**

Prior to the pandemic, ELC’s allocations from OEL were on track to be fully utilized by year end:

- The School Readiness Program (SR) was fully enrolled for the fiscal year as a result of small, monthly enrollments from the waitlist to replace in-eligible or withdrawn children throughout the first eight months of the year.
- VPK program expenditures were following a typical seasonal pattern to expend 98% of the allocated funds.

When the pandemic began, OEL announced the following changes that affected contract utilization for slots starting in mid-March **through at least the remainder of the fiscal year:**

- Instruction to pay VPK and SR providers that closed using existing March enrollments and school calendars.
- Waiver of all SR Family Fees effective April 1. ELC now pays 100% of the maximum reimbursement to providers.
- Waiver of all upcoming SR redeterminations and terminations.
- Waiver of limitations on the number of absences paid and the need for supporting documentation in both SR and VPK
- Provision to pay full time care for school aged SR children actually in care for full days
- Addition of SR program services and a provider incentive bonus for the children of first responders regardless of income
- Registration fees (unrelated to the pandemic and retroactive to the beginning of the fiscal year) will be paid by the close of the fiscal year as EFS Mod functionality to process them comes on line over the next several months.

**3. Operating Expenditures:**

The following changes affected operating expenditures during April and will increase costs overall through the end of the fiscal year:

- OEL suspended all CLASS Observation activity as of mid-March
- ELC staff transitioned to 100% telework and recruitment for new hires was paused
- ELC began offering on-line professional development training to all educators that included \$150 stipends for every three sessions attended during the months of April and May
- OEL rolled out a mini-grant program in June including:
  - Stipends for educators that complete up to ten on-line professional development courses offered by the State at \$75/per training
  - Grants for health and safety costs for providers that are open or re-opening soon in amounts up to \$1,000 per provider
  - Grants for infrastructure costs for providers that are open or re-opening soon in amounts up to \$1,000

**4. Budget Amendment #5**

To cover the additional costs noted above, ELC is working with OEL to calculate an additional allocation as shown below. The final allocation award information will be shared at the Board Meeting after the updated Notices of Award become available on June 22, 2020. In addition, ELC will shift \$1.8M in operating costs as follows:

- a. Shift \$871K in savings of salary & benefit costs to cover costs slots and provider stipends by fiscal year end. The savings were due to:
  - The gradual process of hiring to full capacity throughout the year and
  - A pause in recruiting for most new hires to backfill for normal turnover during the 4<sup>th</sup> Quarter while the pandemic continues
- b. Shift \$122K in now unnecessary consulting, temporary staff and travel expenses to cover \$72K in books and training materials for children and providers and \$40K in telework and other outfitting expenses.
- c. Shift \$1 million set aside in unallocated to cover addition slot costs and stipends
- d. Hold approximately \$900K in reserve for additional year end quality expenditures pending final confirmation of allocated amount.

<b>Estimated Additional SR Revenue and Costs</b>	
<b>New Allocations Required</b>	
ELC Operating Funds Reallocated	1,833,654
<b>Additional Allocation Discussed with OEL (Not Yet Confirmed)</b>	<b>9,000,000</b>
<b>Total Allocation Required</b>	<b>10,833,654</b>
<b>New Expense</b>	
No Attrition & Waived Absences	4,000,000
Family Fees April-June, \$667K/ month Average	2,000,000
Registration Fees for Providers (estimated)	750,000
ELC Local Stipend Program April and May	200,000
OEL Stipend Program June \$750 x up to 2,000 participants	1,500,000
OEL Grants to providers for Health & Safety up to \$1,000	740,000
OEL Grants to providers for Infrastructure Costs up to \$1,000	740,000
Reserve for Additional Quality Activities Pending Allocation	903,654
<b>Total Estimated Cost</b>	<b>10,833,654</b>

**e. Other Revenue Issues:**

*CARES Act Funding:* In addition to the funding re-allocations mentioned above, staff anticipate that State and Federal responses to the economic impact of the Coronavirus Pandemic will affect ELC's budget for this fiscal year and next, but the nature and magnitude of those changes are still taking shape. The State of Florida has been slated to receive approximately \$223 million of the \$3.5 billion federal allocation for child care under the CARES Act Stimulus package, but it is not yet known how and for what this will be further allocated among the Coalitions or when it may be used. Meanwhile, State losses in tax revenue caused by the economic shutdown during the pandemic may prompt the legislature to re-consider recently approved budget allocations that are currently on the Governor's desk for signature. Exactly how either of these factors will affect ELC's budget is not yet known.

*Unused VPK De-obligation:* In conducting a state-wide re-alignment of funding across all Coalitions, OEL reduced Broward's VPK allocation by \$1.05M in June in order to reflect actual contract usage. This adjustment would be typical after the close of the fiscal year, but was accelerated this year because OEL's needs to shift funds quickly in response to the pandemic. VPK is an entitlement program that is funded to match actual usage each year.

**Summary**

The Finance Committee recommends that the Board approve the April Interim Financials and FY20 Budget Amendment #5

**Supporting Documents**

- April Interim Financial Statements and April Utilization Projection
- Budget Amendment #5





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

## **INTERIM FINANCIAL STATEMENTS FISCAL YEAR 2019-2020 For the Seven Months Ended April 30, 2020**

Submitted to the Board Meeting June 25, 2020

**As Recommended by the Finance Committee**

**June 11, 2020**

**Early Learning Coalition of Broward County, Inc.**  
**FY 2019-2020 Statement of Financial Position**  
**As of April 30, 2020**

	<b>April 30, 2020</b>	<b>April 30, 2019</b>
<b>Assets:</b>		
Cash	\$ 1,292,972	\$ 2,167,609
Grants Receivable	19,803,654	18,177,871
Accounts Receivable	791,879	752,431
Prepaid Expense	217,306	214,301
Fixed Assets	21,094	19,257
<b>Total Assets</b>	<b>\$ 22,126,905</b>	<b>\$ 21,331,468</b>
 <b>Liabilities:</b>		
Accounts Payable	\$ 491,654	\$ 264,618
Salary & Benefits Payable	(15,346)	(9,819)
Compensated Absences	201,522	99,493
Rent Abatement	123,362	0
Due to Providers	9,848,112	8,405,565
Due to 211-Broward	38,480	111,902
Due to Children's Forum	0	55,004
Due to Other Agencies	25,398	10,808
Deferred Revenue	11,061,938	11,970,842
<b>Total Liabilities</b>	<b>\$ 21,775,122</b>	<b>\$ 20,908,412</b>
 <b>Net Assets</b>		
Unrestricted	351,783	423,056
<b>Total Net Assets</b>	<b>351,783</b>	<b>423,056</b>
 <b>Total Liabilities and Net Assets</b>	 <b>\$ 22,126,905</b>	 <b>\$ 21,331,468</b>

**Early Learning Coalition of Broward County, Inc.**  
**FY 2019-2020 Statement of Activities**  
**For The Month Ending April 30, 2020**

	Apr 2020 Actual	FY 2020 YTD Actual	FY 2019 YTD Actual
<b>Revenue</b>			
OEL School Readiness	\$ 4,563,157	\$ 45,205,462	\$ 42,631,995
OEL CCEP/OEL SR Match	616,187	4,374,584	2,002,775
OEL Preschool Development Grant	-	239,426	-
OEL - SR Program Assessments	23,538	114,480	-
OEL - Voluntary Pre-K	3,419,260	33,820,199	33,966,143
OEL - VPK Monitoring & Outreach	2,325	67,476	41,056
CSC - Income Eligible	497,543	5,039,712	2,684,252
CSC - Vulnerable Populations	301,263	3,310,467	1,977,816
Broward County- Match	132,570	1,757,915	843,650
Broward County - Special Needs	31,833	426,510	517,990
DCF Entrant	-	184,057	222,537
Univ of Florida Lastinger Ctr	-	26,030	38,286
Municipalities-SR Local Match	35,130	415,375	440,887
BECE Conf & Miscellaneous	47	63,246	55,778
<b>Total Revenue</b>	<b>\$ 9,622,852</b>	<b>\$ 95,044,940</b>	<b>\$ 85,423,166</b>
<b>Expenses</b>			
<b>Child Care Slots and Incentives:</b>			
OEL School Readiness	\$ 3,765,054	\$ 38,085,558	\$ 36,234,437
OEL CCEP/OEL SR Match	616,187	4,374,404	1,784,523
OEL - Voluntary Pre-K	3,274,770	32,743,382	32,897,630
CSC - Income Eligible	402,472	4,517,612	2,421,386
CSC - Vulnerable Populations	281,299	3,070,519	1,860,637
Broward County- Match	117,840	1,584,793	749,911
Broward County - Special Needs	28,291	408,641	472,478
DCF Entrant	434	162,793	199,836
Univ of Florida Lastinger Ctr	-	17,125	-
Municipalities-SR Local Match	70,059	393,315	224,979
BECE Conf & Miscellaneous	0	0	-
<b>Total Child Care Slots and Incentives</b>	<b>\$ 8,556,406</b>	<b>\$ 85,395,121</b>	<b>\$ 76,845,817</b>
<b>Sub Recipient Expense</b>			
School Board of Broward County	\$ -	\$ -	\$ -
Family Central	-	-	99,433
Nova Southeastern University	-	-	97,423
Children's Forum	57,288	390,648	284,304
211 Broward	34,105	330,839	586,544
<b>Total Sub Recipient Expense</b>	<b>\$ 91,392</b>	<b>\$ 721,487</b>	<b>\$ 1,067,704</b>
<b>ELC Expense</b>			
Salaries & Benefits	\$ 735,175	\$ 7,470,256	\$ 5,805,105
Attorneys	6,384	58,900	47,855
Auditors	2,100	33,480	18,100
Temporary Staff	1,529	12,085	257,454
Consultants	24,819	136,805	140,365
Staff & Board Travel	8,326	61,494	70,370
Insurance	2,565	14,704	12,002
Office Rent & Maintenance	38,828	358,649	232,445
Office Machines & Storage	915	10,332	22,848
Software Licences	14,436	110,117	70,676
Internet, Email, Website, Phones	8,896	72,024	51,924
Cell Phones	4,803	48,100	32,078
Sponsorships & Memberships	1,846	16,831	21,064
Other Operating Costs	22,879	393,444	280,378
Computer Equipment & Software	125	69,796	90,204
Office Move & Outfitting Costs	486	19,218	280,220
<b>Total ELC Expense</b>	<b>\$ 874,112</b>	<b>\$ 8,886,234</b>	<b>\$ 7,433,087</b>
<b>Total Expenses</b>	<b>\$ 9,521,910</b>	<b>\$ 95,002,842</b>	<b>\$ 85,346,608</b>
<b>Change in net assets</b>	<b>\$ 100,942</b>	<b>\$ 42,098</b>	<b>\$ 76,558</b>
Net assets, beginning of year		309,685	346,498
<b>Net assets, end of the period</b>		<b>\$ 351,783</b>	<b>\$ 423,056</b>

**Early Learning Coalition of Broward County, Inc.**  
**FY 2019-2020 Annual Budget to Actual YTD**  
**For The Period Ending April 30, 2020**  
**Summary**

	FY20 Amendment #5 (Proposed)	YTD Actual	Balance	% of Budget	Notes
<b>Revenue:</b>					
OEL School Readiness	\$ 61,142,391	\$ 45,205,462	\$ 15,936,928	74%	High Cost Expected May/June
OEL CCEP/OEL SR Match	5,185,581	4,374,584	810,997	84%	
OEL Preschool Development Grant	265,519	239,426	26,093	90%	
OEL - SR Program Assessments	114,480	114,480	(0)	100%	CLASS Observations Paused/COVID19
OEL - Voluntary Pre-K	39,513,664	33,820,199	5,693,465	86%	Deobligate \$1.1M June 2020
OEL - VPK Monitoring & Outreach	72,142	67,476	4,666	94%	
CSC - Income Eligible	5,635,860	5,039,712	596,148	89%	
CSC - Vulnerable Populations	4,165,295	3,310,467	854,829	79%	
Broward County- Match	2,010,426	1,757,915	252,511	87%	
Broward County - Special Needs	669,467	426,510	242,957	64%	\$225K to be re-allocated to BC SR Match
DCF Entrant	179,021	184,057	(5,036)	103%	Contract Close out
Univ of Florida Lastinger Ctr	26,030	26,030	-	100%	
Municipalities-SR Local Match	500,000	415,375	84,625	83%	
BECE Conf & Miscellaneous	65,000	63,246	1,754	97%	
<b>Total Revenue</b>	<b>\$ 119,544,876</b>	<b>\$ 95,044,940</b>	<b>\$ 24,499,936</b>	<b>80%</b>	
<b>Expense</b>					
<b>Child Care Slots and Incentives</b>					
OEL School Readiness	\$ 47,888,655	\$ 38,085,558	\$ 9,803,097	80%	86% of Contracts/78% Required
OEL CCEP/OEL SR Match	5,185,581	4,374,404	811,177	84%	High Costs Expected May/June
OEL - Voluntary Pre-K	37,933,117	32,743,382	5,189,736	86%	
CSC - Income Eligible	5,072,274	4,517,612	554,662	89%	
CSC - Vulnerable Populations	3,748,766	3,070,519	678,247	82%	
Broward County- Match	1,759,123	1,584,793	174,330	90%	
Broward County - Special Needs	585,783	408,641	177,142	70%	
DCF Entrant	162,793	162,793	0	100%	
U of F and OEL Stipends	4,553,646	17,125	4,536,521	0%	Minigrants and Stipends for May/June
OEL Preschool Development Grant	63,163	36,979	26,184	59%	Stipends in progress
Municipalities-SR Local Match	500,000	393,315	106,685	79%	
<b>Total Child Care Slots and Incentives</b>	<b>\$ 107,452,902</b>	<b>\$ 85,395,121</b>	<b>\$ 22,057,781</b>	<b>79%</b>	
<b>Program Expense</b>					
School Board of Broward County	\$ -	\$ -	\$ -	0%	Paused due to COVID-19
Children's Forum	430,900	375,796	55,104	87%	
211 Broward	337,000	230,388	106,612	68%	
Eligibility, Payments & CCR&R	5,405,770	4,428,544	977,226	82%	
Quality & Education	2,481,567	2,094,392	387,175	84%	
<b>Total Program Expense</b>	<b>\$ 8,655,237</b>	<b>\$ 7,129,120</b>	<b>\$ 1,526,117</b>	<b>82%</b>	
<b>Administrative Expense</b>					
School Board of Broward County	\$ -	\$ -	\$ -	0%	Paused due to COVID-19
Children's Forum	20,000	14,853	5,147	74%	
211 Broward	125,000	100,451	24,549	80%	
ELC Administration	3,291,737	2,363,297	928,439	72%	2.8% of Revenues (ELC Only)
<b>Total Administrative Expense</b>	<b>\$ 3,436,737</b>	<b>\$ 2,478,600</b>	<b>\$ 958,136</b>	<b>72%</b>	<b>2.8% of Revenues (All Admin)</b>
<b>Total Expenses</b>	<b>\$ 119,544,876</b>	<b>\$ 95,002,842</b>	<b>\$ 24,542,034</b>	<b>79%</b>	

**Early Learning Coalition of Broward County, Inc.**  
**FY 2019-2020 Annual Budget to Actual by Month**  
**For The Period Ending April 30, 2020**  
**Detail**

	FY20 Amendment #5 (Proposed)	YTD Actual	Balance	% of Budget	Notes
<b>Revenue:</b>					
OEL School Readiness	\$ 61,142,391	\$ 45,205,462	\$ 15,936,928	74%	Assumes Addl Funding Recd June
OEL CCEP/OEL SR Match	5,185,581	4,374,584	810,997	84%	
OEL Preschool Development Grant	265,519	239,426	26,093	90%	
OEL - SR Program Assessments	114,480	114,480	(0)	100%	CLASS Observations Paused/COVID19
OEL - Voluntary Pre-K	39,513,664	33,820,199	5,693,465	86%	Deobligate \$1.1M June 2020
OEL - VPK Monitoring & Outreach	72,142	67,476	4,666	94%	
CSC - Income Eligible	5,635,860	5,039,712	596,148	89%	
CSC - Vulnerable Populations	4,165,295	3,310,467	854,829	79%	Enrolling
Broward County- Match	2,010,426	1,757,915	252,511	87%	
Broward County - Special Needs	669,467	426,510	242,957	64%	\$225K to be re-allocated to match
DCF Entrant	179,021	184,057	(5,036)	103%	Contract Close out
Univ of Florida Lastinger Ctr	26,030	26,030	-	100%	
Municipalities-SR Local Match	500,000	415,375	84,625	83%	
BECE Conf & Miscellaneous	65,000	63,246	1,754	97%	
<b>Total Revenue</b>	<b>\$ 119,544,876</b>	<b>\$ 95,044,940</b>	<b>\$ 24,499,936</b>	<b>80%</b>	
<b>Expense</b>					
<b>Child Care Slots and Incentives</b>					
OEL School Readiness	\$ 47,888,655	\$ 38,085,558	\$ 9,803,097	80%	86% of OEL Contract/78% Required
OEL CCEP/OEL SR Match	5,185,581	4,374,404	811,177	84%	Trending down with attrition
OEL - Voluntary Pre-K	37,933,117	32,743,382	5,189,736	86%	
CSC - Income Eligible	5,072,274	4,517,612	554,662	89%	
CSC - Vulnerable Populations	3,748,766	3,070,519	678,247	82%	
Broward County- Match	1,759,123	1,584,793	174,330	90%	
Broward County - Special Needs	585,783	408,641	177,142	70%	
DCF Entrant	162,793	162,793	0	100%	
Stipends and Mini Grants	4,553,646	17,125	4,536,521	0%	Minigrants and Stipends for May/June
OEL Preschool Development Grant	63,163	36,979	26,184	59%	Stipends in progress
Municipalities-SR Local Match	500,000	393,315	106,685	79%	
<b>Total Child Care Slots and Incentives</b>	<b>\$ 107,452,902</b>	<b>\$ 85,395,121</b>	<b>\$ 22,057,781</b>	<b>79%</b>	
<b>Sub Recipient Expense</b>					
School Board of Broward County	\$ -	\$ -	\$ -	0%	Paused due to COVID-19
Children's Forum	450,900	390,648	60,252	87%	
211 Broward	462,000	330,839	131,161	72%	
<b>Total Sub Recipient Expense</b>	<b>\$ 912,900</b>	<b>\$ 721,487</b>	<b>\$ 191,413</b>	<b>79%</b>	
<b>ELC Expense</b>					
Salaries & Benefits	\$ 9,107,356	\$ 7,470,256	\$ 1,637,100	82%	Hiring currently on hold
Attorneys	90,000	58,900	31,100	65%	Year end expenses pending
Auditors	33,450	33,480	(30)	100%	
Temporary Staff	12,084	12,085	(1)	100%	
Consultants	234,426	136,805	97,621	58%	Bli, IT tech support, misc admin
Staff & Board Travel	62,282	61,494	788	99%	
Insurance	30,000	14,704	15,296	49%	Transitioning to new policies
Office Rent & Maintenance	445,673	358,649	87,024	80%	
Office Machines & Storage	14,865	10,332	4,533	70%	Cost lowered due to telework
Software Licenses	172,468	110,117	62,351	64%	Invoices pending
Internet, Email, Website, Phones	93,896	72,024	21,872	77%	
Cell Phones	60,124	48,100	12,024	80%	
Sponsorships & Memberships	49,680	16,831	32,849	34%	Invoices pending
Other Operating Costs	401,321	393,444	7,877	98%	
Computer Equipment & Software	71,558	69,796	1,762	98%	
Office Move & Outfitting Costs	20,000	19,218	782	96%	
Unallocated (Budget Only)	279,891	-	279,891	0%	Local fund to roll forward in FY21
<b>Total ELC Expense</b>	<b>\$ 11,179,074</b>	<b>\$ 8,886,234</b>	<b>\$ 2,292,840</b>	<b>79%</b>	
<b>Total Non-Slot Expense</b>	<b>\$ 12,091,974</b>	<b>\$ 9,607,721</b>	<b>\$ 2,484,253</b>	<b>79%</b>	
<b>Total Expense</b>	<b>\$ 119,544,876</b>	<b>\$ 95,002,842</b>	<b>\$ 24,542,034</b>	<b>79%</b>	

# Proposed FY2020 Budget Amendment #5 by Business Activity



	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
	Child Care Slots	Program Support Subsidized Child Care & CCR&R	Quality and Education Activities	Administration	Total Budget Amendment #4
<b>Revenue:</b>					
OEL School Readiness	\$ 47,888,655	\$ 3,884,068	\$ 6,053,268	\$ 3,316,399	\$ 61,142,391
OEL CCEP/OEL SR Match	5,185,581	-	-	-	5,185,581
OEL Preschool Development Grant	-	-	252,243	13,276	265,519
OEL-SR Program Assessment	-	-	114,480	-	114,480
OEL - Voluntary Pre-K	37,933,117	1,185,410	-	395,137	39,513,664
OEL - VPK Monitoring & Outreach	-	-	-	72,142	72,142
CSC - Income Eligible	5,072,274	422,690	-	140,897	5,635,860
CSC - Vulnerable Populations	3,748,766	312,397	-	104,132	4,165,295
Broward County- Income Eligible	1,759,123	190,990	-	60,313	2,010,426
Broward County - Special Needs	585,783	63,599	-	20,084	669,467
DCF Entrant	157,757	15,948	-	5,316	179,021
Univ of Florida Lastinger Ctr	-	-	26,030	-	26,030
Local Match: United Way & Cities	500,000	-	-	-	500,000
BECE Conf & Miscellaneous	-	-	50,000	15,000	65,000
<b>Total Revenue</b>	<b>\$ 102,831,057</b>	<b>\$ 6,075,103</b>	<b>\$ 6,496,021</b>	<b>\$ 4,142,695</b>	<b>\$ 119,544,876</b>
<b>Expense:</b>					
<b>Child Care Slots &amp; Incentives</b>					
OEL - School Readiness	\$ 47,888,655				\$ 47,888,655
OEL - School Readiness Match	5,185,581				5,185,581
OEL - Voluntary Pre-K	37,933,117				37,933,117
CSC - Income Eligible	5,072,274				5,072,274
CSC - Vulnerable Populations	3,748,766				3,748,766
Broward County-Income	1,759,123				1,759,123
Broward County - Special Needs	585,783				585,783
DCF Entrant	162,793				162,793
Local Match: United Way & Cities	500,000				500,000
Univ of Florida Lastinger Ctr			\$ 4,553,646		4,553,646
OEL Preschool Development Grant			63,162		63,162
<b>Total Child Care Slots &amp; Incentives</b>	<b>\$ 102,836,093</b>	<b>\$ -</b>	<b>\$ 4,616,808</b>	<b>\$ -</b>	<b>\$ 107,452,901</b>
<b>Sub Recipient Operating Expenses</b>					
School Board of Broward County			-		-
Children's Forum			\$ 430,900	\$ 20,000	\$ 450,900
211 Broward		\$ 337,000	-	125,000	462,000
<b>Total Sub Recipient Operating</b>	<b>\$ -</b>	<b>\$ 337,000</b>	<b>\$ 430,900</b>	<b>\$ 145,000</b>	<b>\$ 912,900</b>
<b>ELC Operating Expenses</b>					
Staff Costs*		\$ 4,926,460	\$ 1,967,840	\$ 2,213,056	\$ 9,107,356
Attorneys		-	-	90,000	90,000
Auditors		-	-	33,450	33,450
Temporary Staff		12,084	-	-	12,084
Consultants		32,848	143,015	58,563	234,426
Staff & Board Travel		8,391	40,823	13,068	62,282
Insurance*		18,671	5,534	5,795	30,000
Office Rent & Maintenance*		288,281	92,363	65,028	445,673
Office Machines & Storage		-	-	14,865	14,865
Software Licenses		54,140	24,245	93,783	172,168
Phones/Internet/Web Page*		43,982	8,152	42,063	94,196
Cell Phones		-	-	60,124	60,124
Subscriptions/Memberships		-	-	49,680	49,680
Other Office Costs		20,805	199,596	180,920	401,321
Computer Equipment		-	-	71,558	71,558
Furniture & Fixtures		108	-	19,892	20,000
Unallocated Budget Only	(5,036)	332,332	(1,033,254)	985,849	279,892
<b>Total ELC Operating</b>	<b>\$ (5,036)</b>	<b>\$ 5,738,103</b>	<b>\$ 1,448,313</b>	<b>\$ 3,997,695</b>	<b>\$ 11,179,075</b>
<b>Total ELC &amp; Sub Recipient</b>	<b>\$ (5,036)</b>	<b>\$ 6,075,103</b>	<b>\$ 1,879,213</b>	<b>\$ 4,142,695</b>	<b>\$ 12,091,975</b>
<b>Total Expense</b>	<b>\$ 102,831,057</b>	<b>\$ 6,075,103</b>	<b>\$ 6,496,021</b>	<b>\$ 4,142,695</b>	<b>\$ 119,544,876</b>
<b>Revenue Over Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Percent Total Expenses</b>	<b>86.02%</b>	<b>5.08%</b>	<b>5.43%</b>	<b>3.47%</b>	<b>100.00%</b>

# Proposed FY2020 Budget Amendment #5 Three Year Comparison



	FY2018	FY2019	FY2020	FY2020	+/-	
	FY18 Actual	FY2019 Actual	Amendment #4 Approved April 2020	Amendment #5 Proposed	Change Amendment 5 Over Amendment 4	
<b>Revenue:</b>						
OEL - School Readiness	\$ 45,495,175	\$ 52,575,264	\$ 52,142,391	\$ 61,142,391	\$ 9,000,000	Addl Funding for COVID19 Costs (Pending)
OEL - CCEP/ New SR Match	2,643,246	2,774,949	5,185,581.00	5,185,581	-	
OEL- Preschool Development Grant			228,517.00	265,519	37,002	Additional Funding for PDG Stipends
OEL -SR CLASS Assessments	-	253,237	354,845.00	114,480	(240,365)	Unused CLASS funds returned to OEL
OEL - Voluntary Pre-K	39,051,749	40,120,101	40,613,664	39,513,664	(1,100,000)	Unused VPK allocation returned to OEL
OEL - VPK Monitoring & Outreach	11,943	71,358	72,142	72,142	-	
CSC - Income Eligible	5,187,031	2,670,951	5,635,860	5,635,860	-	
CSC - Vulnerable Populations	1,644,643	2,687,509	4,165,295	4,165,295	-	
Broward County- Match	1,285,360	1,291,274	2,010,426	2,010,426	-	
Broward County - Special Needs	557,035	632,429	669,467	669,467	-	
DCF - Entrant Refugee Program	143,548	278,756	341,344	179,021	(162,323)	Contract sunset February 29, 2020
Univ of Florida Lastinger Ctr	(875)	41,701	8,625	26,030	17,405	Additional funds for stipends
Local Match: United Way & Cities	363,349	573,318	500,000	500,000	-	
BECE Conf & Miscellaneous	46,181	54,076	65,000	65,000	-	
<b>Total Revenue</b>	<b>\$ 96,428,386</b>	<b>\$ 104,024,924</b>	<b>\$ 111,993,157</b>	<b>\$ 119,544,876</b>	<b>\$ 7,551,719</b>	
<b>Expense:</b>						
<b>Child Care Slots &amp; Incentives</b>						
OEL - School Readiness	\$ 37,158,867	\$ 44,131,821	\$ 41,823,356	\$ 47,888,655	\$ 6,065,299	COVID 19 Additional Slot Costs
OEL - CCEP/New SR Match	2,397,200	2,492,128	5,185,581	5,185,581	-	
OEL - Voluntary Pre-K	37,640,175	38,577,120	38,989,117	37,933,117	(1,056,000)	Unused VPK allocation returned to OEL
CSC - Income Eligible	4,578,316	2,415,705	5,072,274	5,072,274	-	
CSC - Vulnerable Populations	1,627,349	2,501,477	3,748,766	3,748,766	-	
Broward County- Income Eligible	1,142,543	1,147,799	1,759,123	1,759,123	-	
Broward County - Special Needs	495,142	580,258	585,783	585,783	-	
DCF Entrant Refugee Program	122,842	250,472	324,277	162,793	(161,484)	Contract sunset February 29, 2020
Local Match: United Way & Cities	363,349	573,318	500,000	500,000	-	
OEL + U of F Stipends & Grants	233,942	166,755	8,625	4,553,646	4,545,021	Minigrants & Stipend COVID 19
53163	-	-	15,001	63,163	48,162	Minigrants & Stipend COVID 19
<b>Total Child Care Slots &amp; Incentives</b>	<b>\$ 85,759,724</b>	<b>\$ 92,836,854</b>	<b>\$ 98,011,904</b>	<b>\$ 107,452,902</b>	<b>\$ 9,440,999</b>	
<b>Sub Recipient Expense</b>						
School Board of Broward County	828,672	-	\$ 44,500	-	\$ (44,500)	Project Deferred due to COVID 19
Family Central	927,729	99,433	-	-	-	
Nova Southeastern University	872,481	65,563	-	-	-	
Children's Forum	445,442	439,546	450,900	\$ 450,900	-	350K Stipends
BRHPC	931,824	-	-	-	-	
211-Broward	695,289	711,094	462,000	462,000	-	
<b>Total Sub Recipient Expense</b>	<b>\$ 4,701,438</b>	<b>\$ 1,315,635</b>	<b>\$ 957,400</b>	<b>\$ 912,900</b>	<b>\$ (44,500)</b>	
<b>ELC Expense</b>						
Salaries & Benefits*	\$ 4,729,497	\$ 7,640,213	\$ 9,978,838	\$ 9,107,356	\$ (871,482)	Re-allocated to slots and stipends
Attorneys	100,111	71,916	90,000	90,000	-	
Auditors	47,000	18,100	33,450	33,450	-	
Temporary Staff	241,443	257,454	35,000	12,084	(22,916)	Reduction due to COVID 19 Changes
Consultants	215,882	365,193	320,986	234,426	(86,560)	Reduction due to COVID 19 Changes
Staff & Board Travel	39,905	94,535	75,026	62,282	(12,743)	Reduction due to COVID 19 Changes
Insurance*	13,241	14,509	30,000	30,000	-	
Office Rent & Maintenance*	151,353	345,161	445,673	445,673	-	
Office Machines & Storage	29,535	50,456	14,865	14,865	-	
Software Licences	54,513	84,381	170,591	172,468	1,877	Telework: Online Meeting Software
Internet, Email, Website, Phones*	59,435	70,992	93,896	93,896	-	
Cell Phones	15,339	40,468	37,300	60,124	22,824	Telework: Hotspots and Phones
Sponsorships & Memberships	78,822	46,159	49,680	49,680	-	
Other Operating Costs	153,292	261,191	329,678	401,321	71,643	Books for Kids & Training Materials
Computer Equipment & Software	60,818	93,715	60,000	71,558	11,558	Telework: Addl Laptops & Printers
Office Move & Outfitting Costs		358,855	16,741	20,000	3,259	Filing Cabinets (Pre-COVID 19)
Depreciation	49,080	14,663			-	
Unallocated (Budget Only)			1,242,130	279,891	(962,239)	Reallocated for slot costs & stipends
<b>Total ELC Expense</b>	<b>\$ 6,039,267</b>	<b>\$ 9,827,959</b>	<b>\$ 13,023,854</b>	<b>\$ 11,179,074</b>	<b>\$ (1,844,780)</b>	
<b>Total Non-Slot Expense</b>	<b>\$ 10,740,705</b>	<b>\$ 11,143,594</b>	<b>\$ 13,981,254</b>	<b>\$ 12,091,974</b>	<b>\$ (1,889,280)</b>	
<b>Total Expense</b>	<b>\$ 96,500,429</b>	<b>\$ 103,980,448</b>	<b>\$ 111,993,157</b>	<b>\$ 119,544,876</b>	<b>\$ 7,551,719</b>	
<b>Revenue over Expense</b>	<b>\$ (72,043)</b>	<b>\$ 44,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# SCHOOL READINESS 3 YEAR UTILIZATION FY 2019 -2021

**New Enrollments from Waitlist:**

Enrollments Paused due to Provider  
Closures

**Funding Changes:**

+750K from Ops for Reg Fees  
+1M Unused Ops to Slots

**Assumptions:**

Daily Average Cost forecast reflects current actual trends.  
Projected total days paid at 100% Apr-Jun  
Parent Fee Suspension Apr-Jun \$2M  
No Attrition or Absences \$3M  
Registration Fees Jun2020 \$750K  
First Responders \$1M



**No Additional CSC Billing**

## Fiscal Year 2018-19

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-18	22	94%	9,508	-521	\$18.35	3,675,814	163,411	3,839,225	(82,395)	3,756,829
A	Aug-18	23	94%	9,508	+	20.08	4,225,408	165,736	4,391,144	(275,210)	4,115,934
A	Sep-18	20	94%	9,508	-	19.92	2,260,822	1,527,180	3,788,002	(216,731)	3,571,271
A	Oct-18	23	94%	9,654	+146	19.74	4,240,770	143,360	4,384,130	(174,944)	4,209,185
A	Nov-18	22	94%	9,816	+162	19.13	3,999,326	132,871	4,132,197	(45,357)	4,086,841
A	Dec-18	21	94%	9,823	+7	18.59	3,707,227	126,675	3,833,903	(79,581)	3,754,322
A	Jan-19	23	94%	10,229	+406	19.56	4,468,390	133,965	4,602,355	(141,111)	4,461,244
A	Feb-19	20	94%	10,360	+131	18.83	3,851,782	49,666	3,901,448	(177,745)	3,723,703
A	Mar-19	21	94%	10,538	+178	19.87	4,397,671	-	4,397,671	(363,780)	4,033,892
A	Apr-19	22	94%	10,070	-468	20.07	4,446,993	-	4,446,993	(401,110)	4,045,883
A	May-19	23	94%	10,891	+821	20.31	5,088,475	-	5,088,475	(471,178)	4,617,297
A	Jun-19	20	94%	11,189	+298	26.56	5,942,483	-	5,942,483	(857,465)	5,085,018
Average Enrollments (Baseline)				10,091					Projected Total		\$ 49,461,418
Increase to baseline FY19 over FY18				352					Budget		50,157,568
									<b>Surplus(Deficit)</b>		<b>\$ 696,150</b>
Increase to baseline FY19 over FY17				695	(FY17 Baseline= 9,396)				<b>CSC Carry-Over</b>		<b>\$ 696,365</b>
									<b>SR Carry Over</b>		<b>\$ (215)</b>

\* Fiscal Year 2018-19 estimates currently being reconciled.

## Fiscal Year 2019-20

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-19	23	92%	11,035	-154	\$21.05	4,197,935	1,144,776	5,342,711	(82,395)	5,260,316
A	Aug-19	22	89%	11,568	+533	19.61	4,265,484	724,974	4,990,458	(82,395)	4,908,063
A	Sep-19	21	91%	11,517	-51	18.56	4,434,493	54,487	4,488,980	(37,704)	4,451,276
A	Oct-19	23	92%	11,627	+110	18.36	4,544,548	364,219	4,908,768	(46,104)	4,862,664
A	Nov-19	21	92%	11,497	-130	18.83	4,197,377	349,203	4,546,581	(37,002)	4,509,579
A	Dec-19	22	91%	11,452	-45	18.58	4,331,171	349,613	4,680,784	(36,375)	4,644,409
A	Jan-20	23	91%	11,453	+1	18.60	4,576,729	324,161	4,900,890	(34,827)	4,866,063
A	Feb-20	20	93%	11,374	-79	18.61	3,882,304	350,792	4,233,096	(36,920)	4,196,176
A	Mar-20	22	93%	11,193	-181	19.79	4,520,558	352,168	4,872,726	(38,568)	4,834,159
A	Apr-20	22	100%	11,152	-41	23.02	5,295,591	352,167	5,647,759	(47,677)	5,600,082
P	May-20	21	100%	11,374	+	23.02	5,212,426	284,722	5,497,148	(45,510)	5,451,638
P	Jun-20	22	100%	11,547	+173	27.35	6,661,936	284,722	6,946,658	(64,298)	6,882,360
Average Enrollments (Baseline)				11,399					Projected Total		\$ 60,466,784
Increase to baseline FY20 over FY19				1,308					Budget		60,405,633
									<b>Surplus(Deficit)</b>		<b>\$ (61,151)</b>
Increase to baseline FY20 over FY17				2,003	(FY17 Baseline= 9,396)				<b>CSC Carry-Over</b>		<b>\$ -</b>
									<b>Surplus(Deficit)</b>		<b>\$ (61,151)</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	Children's Services Council	Total Slots	Match	Net Billable
P	Jul-20	23	94%	10,466	-1,081	\$21.16	4,729,438	364,105	5,093,544	(45,353)	5,048,190
P	Aug-20	22	94%	10,366	-100	20.50	4,310,882	364,105	4,674,987	(45,353)	4,629,634
P	Sep-20	21	94%	10,396	+30	20.84	4,186,316	364,105	4,550,422	(42,351)	4,508,071
P	Oct-20	23	94%	10,426	+30	19.06	4,232,911	337,917	4,570,828	(39,646)	4,531,182
P	Nov-20	21	94%	10,456	+30	19.59	3,963,398	337,917	4,301,314	(32,875)	4,268,439
P	Dec-20	22	94%	10,424	-32	19.36	4,101,773	337,917	4,439,690	(36,226)	4,403,463
P	Jan-21	23	94%	10,454	+30	19.41	4,330,188	337,917	4,668,104	(38,839)	4,629,265
P	Feb-21	20	94%	10,484	+30	19.29	3,707,069	337,917	4,044,985	(36,213)	4,008,772
P	Mar-21	22	94%	10,514	+30	19.32	4,131,513	337,917	4,469,429	(37,115)	4,432,314
P	Apr-21	22	94%	10,521	+7	19.34	4,139,335	337,917	4,477,251	(36,953)	4,440,298
P	May-21	21	94%	10,409	-112	19.70	3,968,843	337,917	4,306,759	(35,753)	4,271,006
P	Jun-21	22	94%	10,409	+	20.13	4,272,903	337,917	4,610,820	(37,702)	4,573,118
Average Enrollments (Baseline)				10,444					Projected Total		\$ 53,743,753
Increase to baseline FY21 over FY20				(955)					Budget		53,743,754
									<b>Surplus(Deficit)</b>		<b>\$ 1</b>
Increase to baseline FY21 over FY17				1,048	(FY17 Baseline= 9,396)				<b>CSC Carry-Over</b>		<b>\$ -</b>
									<b>Surplus(Deficit)</b>		<b>\$ 1</b>



## SCHOOL READINESS UTILIZATION FY 2018 -2019-2020

### Children Services Council Vulnerable Population Contracts

**New Enrollments from Waitlist:**

Current Waitlist: 168  
Enrolling 50 Children Mar-Apr 2020

**Funding Changes:**



**Assumptions:**

Parent Fee Suspension Apr-Jun	\$	33,377
No Attrition or Absences	\$	41,923
Registration Fees Jun2020	\$	22,336

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slots	Adjustments	Net Billable
A	Jul-18	22	352		\$22.56		\$ 174,722		\$174,722
A	Aug-18	23	344	-8	23.41		185,204		185,204
A	Sep-18	20	337	-7	24.01		161,823		161,823
A	Oct-18	23	329	-8	23.76		179,824		179,824
A	Nov-18	22	325	-4	25.61		183,121		183,121
A	Dec-18	21	331	+6	24.02		166,987		166,987
A	Jan-19	23	351	+20	23.82		192,295		192,295
A	Feb-19	20	369	+18	24.08		177,699		177,699
A	Mar-19	21	385	+16	25.38		205,161		205,161
A	Apr-19	22	442	+57	24.99		242,956		242,956
A	May-19	23	543	+101	24.82		309,986		309,986
A	Jun-19	20	647	+104	24.76		320,352		320,352
							Projected Total		\$ 2,500,131
							Prior CSC Contract Year Bud		\$ 521,749
							Current CSC Contract Year Bud		1,978,382
							<b>Surplus(Deficit) End of ELC FY19</b>		<b>\$ (0)</b>
A	Jul-19	23	664	+17	25.75		393,227		393,227
A	Aug-19	22	658	-6	25.17		364,330		364,330
A	Sep-19	21	584	-74	27.34		335,288		335,288
							Projected Total		\$ 1,092,845
							Current CSC Contract Year Bud		761,463
							<b>Surplus(Deficit) ELC FY20 Quarter 1</b>		<b>\$ (331,383)</b>
							<b>Total Surplus(Deficit) Life of Contract</b>		<b>\$ (331,383)</b>
A	Oct-19	23	565	-19	25.76		334,718		334,718
A	Nov-19	21	501	-64	26.90		282,984		282,984
A	Dec-19	22	483	-18	25.67		272,779		272,779
A	Jan-20	23	461	-22	26.07		276,388		276,388
A	Feb-20	20	484	+23	25.66		248,358		248,358
A	Mar-20	22	479	-5	26.69		281,299		281,299
A	Apr-20	22	467	-12	27.46		282,138		282,138
P	May-20	21	471	+4	27.48		271,782		271,782
P	Jun-20	22	523	+52	31.37		360,987		360,987
							Projected Total		\$ 2,611,433
							FY20 CSC Contract Year Bud		\$ 2,611,433
							<b>Surplus(Deficit) End of ELC FY20</b>		<b>\$ (0)</b>
P	Jul-20	23	552	+81	25.89		328,661		328,661
P	Aug-20	21	580	+28	26.00		316,674		316,674
P	Sep-20	22	602	+22	26.10		345,715		345,715
							Projected Total		\$ 991,050
							FY20 CSC Contract Year Bud		1,137,333
							<b>Surplus(Deficit) ELC FY21 Quarter 1</b>		<b>\$ 146,283</b>
							<b>Total Surplus(Deficit) Life of Contract</b>		<b>\$ 146,283</b>

# SCHOOL READINESS UTILIZATION FY 2018 -2019-2020

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

**New Enrollments from Waitlist: Funding Changes:**

Enrolling all 16 Children on Waitlist February 2020  
 Open enrollment up to 10 children per month Mar-Jun 2020



**Assumptions:**

Parent Fee Suspension Apr-Jun 17,314  
 No Attrition or Absences 9,188  
 Registration Fees Jun2020 19,404

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	Total Slots	Adjustments	Net Billable
A	Jul-18	22	78		\$27.38	\$ 46,980		\$46,980
A	Aug-18	23	78	+	27.73	49,751		49,751
A	Sep-18	20	79	+1	23.13	36,545		36,545
A	Oct-18	23	88	+9	23.56	47,678		47,678
A	Nov-18	22	91	+3	24.80	49,645		49,645
A	Dec-18	21	98	+7	24.21	49,814		49,814
A	Jan-19	23	93	-5	24.68	52,789		52,789
A	Feb-19	20	98	+5	23.96	46,960		46,960
A	Mar-19	21	89	-9	24.36	45,531		45,531
A	Apr-19	22	82	-7	24.24	43,724		43,724
A	May-19	23	83	+1	26.42	50,433		50,433
A	Jun-19	20	100	+17	26.18	52,354		52,354
							Projected Total	\$ 572,204
							Prior SPN Contract Year Bud	133,276
							Current SPN Contract Year Bud	443,487
							<b>Surplus(Deficit) End of ELC FY19</b>	<b>\$ 4,559</b>
A	Jul-19	23	102	+2	27.03	63,415		63,415
A	Aug-19	22	109	+7	26.03	62,424		62,424
A	Sep-19	21	97	-12	26.80	54,583		54,583
							Projected Total	\$ 180,422
							Current SPN Contract Year Bud	147,829
							<b>Surplus(Deficit) ELC Quarter 1 FY20</b>	<b>\$ (32,593)</b>
							<b>Total Surplus(Deficit) Life of Contract</b>	<b>\$ (28,034)</b>
A	Oct-19	23	86	-11	23.62	46,727		46,727
A	Nov-19	21	64	-22	25.62	34,429		34,429
A	Dec-19	22	64	+	23.06	32,471		32,471
A	Jan-20	23	56	-8	23.16	29,827		29,827
A	Feb-20	20	51	-5	25.33	25,840		25,840
A	Mar-20	22	50	-1	25.72	28,296		28,296
P	Apr-20	22	49	-1	27.27	29,401		29,401
P	May-20	21	55	+6	27.82	32,131		32,131
P	Jun-20	22	55	+	31.56	38,187		38,187
							Projected Total	\$ 297,310
							FY20 SPN Contract Year Bud	\$ 442,500
							<b>Surplus(Deficit) End of ELC FY20</b>	<b>\$ 145,190</b>
P	Jul-20	23	55	+	24.02	30,388		30,388
P	Aug-20	21	56	+1	25.53	30,021		30,021
P	Sep-20	22	56	+	25.53	31,451		31,451
							Projected Total	\$ 91,860
							FY20 SPN Contract Year Bud	\$ 147,500
							<b>Surplus(Deficit) ELC Quarter 1 FY21</b>	<b>\$ 55,640</b>
							<b>Total Surplus(Deficit) Life of Contract</b>	<b>\$ 200,830</b>

ITEM#/MEETING	B206FIN2/BOARD MEETING
MEETING DATE:	6/25/20
SUBJECT:	Preliminary FY 2021 Budget
FOR ACTION:	Yes
RECOMMENDED ACTION:	Approve Preliminary FY 2021 Budget
FINANCIAL IMPACT:	None
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 Office of Early Learning (OEL), 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 receipt of formal award letters.

This year, there is more uncertainty than usual because the budget proposed by the State Legislature prior to the pandemic has not yet been signed by the governor and the full impact of the Coronavirus Pandemic on the families and providers participating in School Readiness (SR) and VPK programs is still unknown. OEL has made multiple references to additional funding resources earmarked for FY21 in addition to those already allocated by the legislature, but has not yet provided sufficient detail to support making budget assumptions for planning purposes. Therefore, the preliminary budget presented for approval is a “flat” budget that relies only on the known allocation amounts proposed by the legislature for Broward County and existing contract commitments from local funders for revenue assumptions.

No assumptions were included about the following in the absence of reliable allocation information:

<b>Funding Type</b>	<b>Statewide Pool for Early Learning</b>
Federal CARES Act Funding	\$223M
Federal CCDF Funding for SR Waitlist Enrollment	60M
Federal CCDF Funding for Target Provider Rate Increases	50M
<b>Total</b>	<b>\$333M</b>

Once the allocations for the above funds are finalized, ELC hopes to fund a significant investment in new quality activities including, but not limited to:

- Additional inclusion and coaching services
- Activities in support of mental health
- Additional provider professional development opportunities, including stipends

**Current Status:**

Key Assumptions and line items in the FY 2020 Budget:

- **SR Match Revenue:** FY 2020 School Readiness (SR) allocation includes approximately \$5 million in Federal Match funds allocated from a \$30 million match funding pool earmarked by the State Legislature. This is identical to the FY20 allocation.
- **Slots:** School Readiness (SR) slots will be budgeted at 82% of the total allocation. The OEL Grant Agreement requires 78%. At year end, any available unused funds may also be allocated to slots.
- **Sub Recipients:** ELC will sign contracts totaling approximately \$1 million with three sub-recipients for child care quality related activities:

Amount	Vendor	Activity	Procurement/Contract
\$450K	Children's Forum	INCENTIVE\$ Child Care Provider Stipends	<ul style="list-style-type: none"> <li>Sole Source starting July 2018</li> <li>Second of up to four renewals approved by Board February 2019</li> </ul>
\$462K	211-Broward	Community Services Referrals	<ul style="list-style-type: none"> <li>Second of up to four renewals approved by Board in June 2019.</li> </ul>
\$100K	School Board of Broward County	K-Transition Services	<ul style="list-style-type: none"> <li>Government Vendor, Exempt</li> <li>August 1, 2020-June 30, 2021</li> </ul>

- Staff Costs:** ELC will add two new staff positions to fill workload gaps and create stronger internal controls, including an accountant and a Board liaison role. The revised staff plan is as follows (see also the attached revised organizational chart:

### FY 2020 Staffing Plan

Business Unit	FY 2020 Approved June 2019	FY 2021 Proposed	Change	Notes
CEO & HR	5	5	0	Accountant Board Liaison Specialist
Finance & Contracts	9	10	1	
Operations	5	6	1	
IT	6	6	0	
CPO	1	1	0	
<b>Total Admin FTE</b>	<b>26</b>	<b>28</b>	<b>2</b>	
Provider Payments	12	12	0	
Provider Rel	7	7	0	
Customer Service	20	20	0	
Eligibility	58	58	0	
Quality & Education	29	29	0	
<b>Total Program FTE</b>	<b>126</b>	<b>126</b>	<b>0</b>	
<b>Total Budget FTE</b>	<b>152</b>	<b>154</b>	<b>2</b>	

- Consultants \$160K:**

- Each year, ELC selects and engages various consultants in accordance with fiscal purchasing policies for the following activities (no individual vendors > \$35K)

- \$60K Technical Support for program services software
- \$30K Quality Training Services for CLASS, MMCI and other subjects (Keynote speakers for ELC’s Annual BECE Conference)
- \$20K Miscellaneous administrative services such as Board Retreat facilitations or staff professional development

2. In addition, ELC has procured the Business Leaders Institute for Early Learning for the following:

Amount	Vendor	Activity	Procurement/Contract
\$50K	Business Leaders Institute for Early Learning	Provider Professional Development Training	<ul style="list-style-type: none"> <li>• Procured in FY20</li> <li>• First of up to 4 possible annual renewals</li> </ul>

• **Facilities Rent \$445K:** ELC has leased office space for its activities as follows:

- Crown Center ELC Main Office 10-year lease (9 years remaining)
- Gulf Stream for ELC training events 3-year lease (2 years remaining)
- Broward College for BECE Conference (negotiated annually)
- Various Community Venues for PLAN meetings and/or trainings
- FPL Monthly Electricity Costs

• **Software Licenses, Internet and Phones \$300K**

1. ELC selects and engages various vendors in accordance with fiscal purchasing policies for the following activities (no individual vendors > \$35K)

- \$12K Child Welfare referrals and ASQs
- \$3K Online Appointment Scheduling for Eligibility
- \$10K Financial Accounting
- \$17K Online Meeting, Survey and Outreach Vendors
- \$20K Data Security
- \$10K Tableau Interface with EFS Mod
- \$2K Event Registration Software
- \$32K Internet service
- \$32K Email service
- \$22K Cloud Document Software

2. The following individual vendors will have expenses in excess of \$35K in FY2021

Amount	Vendor	Activity	Procurement/Contract
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\$65K	Webauthor, LLC	Flex System CRM Software as a Service License for Unlimited Users plus minor customization	<ul style="list-style-type: none"> <li>• Procured through a public offering FY20</li> <li>• First of up to 4 annual contract renewals</li> </ul>
\$40K	Mitel	Telephone Services including call management, data tracking and call back services	<ul style="list-style-type: none"> <li>• Legacy contract signed in prior years when fewer users were in place</li> <li>• Services to be publicly re-procured upon current contract expiration in FY22</li> </ul>
\$40	ATT	Cell phone services	<ul style="list-style-type: none"> <li>• Legacy contract signed in prior years when fewer users were in place</li> <li>• Services to be publicly re-procured upon current contract expiration in FY22</li> </ul>

- **Quality & Education Supplies \$100K:** (no individual vendors > \$35K)
  - \$40K Books for Children
  - \$30K Various Training Curricula for Provider Professional Development
  - \$30K Supplies & Food for BECE, Onsite Trainings
- **Other Office Costs \$331K:** ELC leverages State Contract pricing and a variety of vendors for routine office costs when possible and conducts a cost analysis for all individual purchase orders.
  - \$9K Postage
  - \$42K Payroll, Background Screens & Drug Screens
  - \$25K Job Postings & Outreach
  - \$135K Office Supplies and Services (Such as printing, shredding, cleaning, installation)
  - \$30K Memberships & Dues (primarily AELC)
  - \$25K Sponsorships (Family Resource Guide via CSC)
  - \$16K Banking & Merchant Account Fees
- **ELC Unallocated:** Approximately \$108K remains unallocated pending final award allocations.

**Supporting Documentation:**

Preliminary FY 2021 Budget  
ELC Organizational Chart

# Proposed Preliminary FY2021 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 Preliminary Budget
OEL School Readiness	\$ 42,233,340	\$ 4,516,902	\$ 2,500,750	\$ 2,891,399	\$ 52,142,391
OEL CCEP/OEL SR Match	5,185,581	-	-	-	5,185,581
OEL Preschool Development Grant	-	-	252,243	13,276	265,519
OEL-SRPAS	-	-	250,000	-	250,000
OEL - Voluntary Pre-K	38,741,253	1,162,238	-	387,413	40,290,903
OEL - VPK Monitoring & Outreach	-	-	-	72,142	72,142
CSC - Income Eligible	4,133,565	344,464	-	114,821	4,592,850
CSC - Vulnerable Populations	3,616,065	301,339	-	100,446	4,017,850
Broward County- Income Eligible	1,491,168	139,797	-	46,599	1,677,564
Broward County - Special Needs	591,316	55,436	-	18,479	665,231
DCF Entrant	-	-	-	-	-
Univ of Florida Lastinger Ctr	-	-	-	-	-
Local Match: United Way & Cities	500,000	-	-	-	500,000
BECE Conf & Miscellaneous	-	-	65,000	-	65,000
<b>Total Revenue</b>	<b>\$ 96,492,288</b>	<b>\$ 6,520,175</b>	<b>\$ 3,067,993</b>	<b>\$ 3,644,574</b>	<b>\$ 109,725,031</b>

**Expense:**

**Child Care Slots & Incentives**

OEL - School Readiness	\$ 42,233,340				\$ 42,233,340
OEL - School Readiness Match	5,185,581				5,185,581
OEL - Voluntary Pre-K	38,741,253				38,741,253
CSC - Income Eligible	4,133,565				4,133,565
CSC - Vulnerable Populations	3,616,065				3,616,065
Broward County-Income	1,491,168				1,491,168
Broward County - Special Needs	591,316				591,316
DCF Entrant	-				-
Local Match: United Way & Cities	500,000				500,000
Univ of Florida Lastinger Ctr	-				-
OEL Preschool Development Grant	-				-
<b>Total Child Care Slots &amp; Incentives</b>	<b>\$ 96,492,288</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,492,288</b>

**Sub Recipient Operating Expenses**

School Board of Broward County			\$ 95,000	\$ 5,000	\$ 100,000
Children's Forum			430,900	20,000	450,900
211 Broward		\$ 337,000		125,000	462,000
<b>Total Sub Recipient Operating</b>	<b>\$ -</b>	<b>\$ 337,000</b>	<b>\$ 525,900</b>	<b>\$ 150,000</b>	<b>\$ 1,012,900</b>

**ELC Operating Expenses**

Staff Costs*		\$ 5,681,789	\$ 2,171,998	\$ 2,580,248	\$ 10,434,035
Attorneys		-	-	90,000	90,000
Auditors		-	-	33,450	33,450
Temporary Staff		-	-	-	-
Consultants		32,848	69,525	58,563	160,936
Staff & Board Travel		10,000	50,000	15,000	75,000
Insurance*		18,671	5,534	5,795	30,000
Office Rent & Maintenance*		282,422	88,982	74,269	445,673
Office Machines & Storage		-	-	14,865	14,865
Software Licenses		54,140	24,245	94,083	172,468
Phones/Internet/Web Page*		43,982	8,152	41,763	93,896
Cell Phones		-	-	60,124	60,124
Subscriptions/Memberships		-	-	49,680	49,680
Quality & Education Books & Training		-	100,000	-	100,000
Other Office Costs		20,805	99,596	180,920	301,321
Computer Equipment		-	-	50,000	50,000
Furniture & Fixtures		-	-	-	-
Unallocated Budget Only		-	38,519	(75,939)	108,394
<b>Total ELC Operating</b>	<b>\$ -</b>	<b>\$ 6,183,175</b>	<b>\$ 2,542,093</b>	<b>\$ 3,494,574</b>	<b>\$ 12,219,843</b>

**Total ELC & Sub Recipient**

	\$ -	\$ 6,520,175	\$ 3,067,993	\$ 3,644,574	\$ 13,232,743
<b>Total Expense</b>	<b>\$ 96,492,288</b>	<b>\$ 6,520,175</b>	<b>\$ 3,067,993</b>	<b>\$ 3,644,574</b>	<b>\$ 109,725,031</b>
<b>Revenue Over Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Percent Total Expenses**

87.94%
5.94%
2.80%
3.32%
100.00%

# Proposed FY2021 Budget Three Year Comparison



**Revenue:**

	FY2019	FY2020	FY21	+/-	
	FY2019 Actual	Amendment #5 (Proposed)	FY2021 Preliminary (Proposed)	Change FY21 over FY20	
OEL - School Readiness	\$ 52,575,264	\$ 61,142,391	\$ 52,142,391	\$ (9,000,000)	Legislature proposed allocation for FY21
OEL - CCEP/ New SR Match	2,774,949	5,185,581	5,185,581	-	
OEL - Preschool Development Grant		265,519	265,519	-	
OEL -SR CLASS Assessments	253,237	114,480	250,000	135,520	Assumes CLASS resumes FY21
OEL - Voluntary Pre-K	40,120,101	39,513,664	40,290,903	777,239	Legislature proposed allocation for FY21
OEL - VPK Monitoring & Outreach	71,358	72,142	72,142	-	
CSC - Income Eligible	2,670,951	5,635,860	4,592,850	(1,043,010)	Return to normal after EFS Mod shifts
CSC - Vulnerable Populations	2,687,509	4,165,295	4,017,850	(147,445)	Funding crosses fiscal years
Broward County- Match	1,291,274	2,010,426	1,677,564	(332,862)	Return to normal after EFS Mod shifts
Broward County - Special Needs	632,429	669,467	665,231	(4,236)	Funding crosses fiscal years
DCF - Entrant Refugee Program	278,756	179,021	-	(179,021)	Contract sunset February 29, 2020
Univ of Florida Lastinger Ctr	41,701	26,030	-	(26,030)	Funding is intermittent each year
Local Match: United Way & Cities	573,318	500,000	500,000	-	
BECE Conf & Miscellaneous	54,076	65,000	65,000	-	
<b>Total Revenue</b>	<b>\$ 104,024,924</b>	<b>\$ 119,544,876</b>	<b>\$ 109,725,031</b>	<b>\$ (9,819,845)</b>	

**Expense:**

	FY2019	FY2020	FY21	+/-	
	FY2019 Actual	Amendment #5 (Proposed)	FY2021 Preliminary (Proposed)	Change FY21 over FY20	
<b>Child Care Slots &amp; Incentives</b>					
OEL - School Readiness	\$ 44,131,821	\$ 47,888,655	\$ 42,233,340	\$ (5,655,315)	Legislature proposed allocation for FY21
OEL - CCEP/New SR Match	2,492,128	5,185,581	5,185,581	-	
OEL - Voluntary Pre-K	38,577,120	37,933,117	38,741,253	808,135	Legislature proposed allocation for FY21
CSC - Income Eligible	2,415,705	5,072,274	4,133,565	(938,709)	Return to normal pace for contract year
CSC - Vulnerable Populations	2,501,477	3,748,766	3,616,065	(132,701)	Funding crosses fiscal years
Broward County- Income Eligible	1,147,799	1,759,123	1,491,168	(267,955)	Return to normal pace for contract year
Broward County - Special Needs	580,258	585,783	591,316	5,533	Funding crosses fiscal years
DCF Entrant Refugee Program	250,472	162,793	-	(162,793)	Contract sunset February 29, 2020
Local Match: United Way & Cities	573,318	500,000	500,000	-	
OEL + U of F Stipends & Grants	162,200	4,553,646	-	(4,553,646)	Pending Allocation of CARES funding
OEL Preschool Development Grant	-	63,163	-	(63,163)	Pending Allocation of PDG funding
<b>Total Child Care Slots &amp; Incentives</b>	<b>\$ 92,832,299</b>	<b>\$ 107,452,902</b>	<b>\$ 96,492,288</b>	<b>\$ (10,960,614)</b>	

**Sub Recipient Expense**

	FY2019	FY2020	FY21	+/-	
	FY2019 Actual	Amendment #5 (Proposed)	FY2021 Preliminary (Proposed)	Change FY21 over FY20	
School Board of Broward County	-	-	100,000	\$ 100,000	Project restarts when schools re-open
Family Central	99,433	-	-	-	
Nova Southeastern University	65,563	-	-	-	
Children's Forum	439,546	\$ 450,900	\$ 450,900	-	350K Stipends
BRHPC	-	-	-	-	
211-Broward	711,094	462,000	462,000	-	
<b>Total Sub Recipient Expense</b>	<b>\$ 1,315,635</b>	<b>\$ 912,900</b>	<b>\$ 1,012,900</b>	<b>\$ 100,000</b>	

**ELC Expense**

	FY2019	FY2020	FY21	+/-	
	FY2019 Actual	Amendment #5 (Proposed)	FY2021 Preliminary (Proposed)	Change FY21 over FY20	
Salaries & Benefits*	\$ 7,640,213	\$ 9,107,356	\$ 10,434,036	\$ 1,326,680	Fully staffed after FY20 gradual hiring
Attorneys	71,916	90,000	90,000	-	
Auditors	18,100	33,450	33,450	-	
Temporary Staff	257,454	12,084	-	(12,084)	No identified need if FY21
Consultants	365,193	234,426	160,936	(73,490)	CLASS Consultants Paused
Staff & Board Travel	94,535	62,282	75,000	12,718	Pending return to normal
Insurance*	14,509	30,000	30,000	-	
Office Rent & Maintenance*	345,161	445,673	445,673	-	
Office Machines & Storage	50,456	14,865	14,865	-	
Software Licences	84,381	172,468	172,468	-	
Internet, Website, Phones*	70,992	93,896	93,896	-	
Cell Phones	40,468	60,124	60,124	-	
Sponsorships & Memberships	46,159	49,680	49,680	-	
Quality & Education Books & Training	-	100,000	100,000	-	
Other Operating Costs	261,199	301,321	301,321	-	
Computer Equipment & Software	93,715	71,558	50,000	(21,558)	Return to normal replacement pace
Office Move & Outfitting Costs	358,855	20,000	-	(20,000)	Move to new space complete
Depreciation	14,663	-	-	-	
Unallocated (Budget Only)	-	279,891	108,394	(171,497)	
<b>Total ELC Expense</b>	<b>\$ 9,827,967</b>	<b>\$ 11,179,074</b>	<b>\$ 12,219,843</b>	<b>\$ 1,040,769</b>	

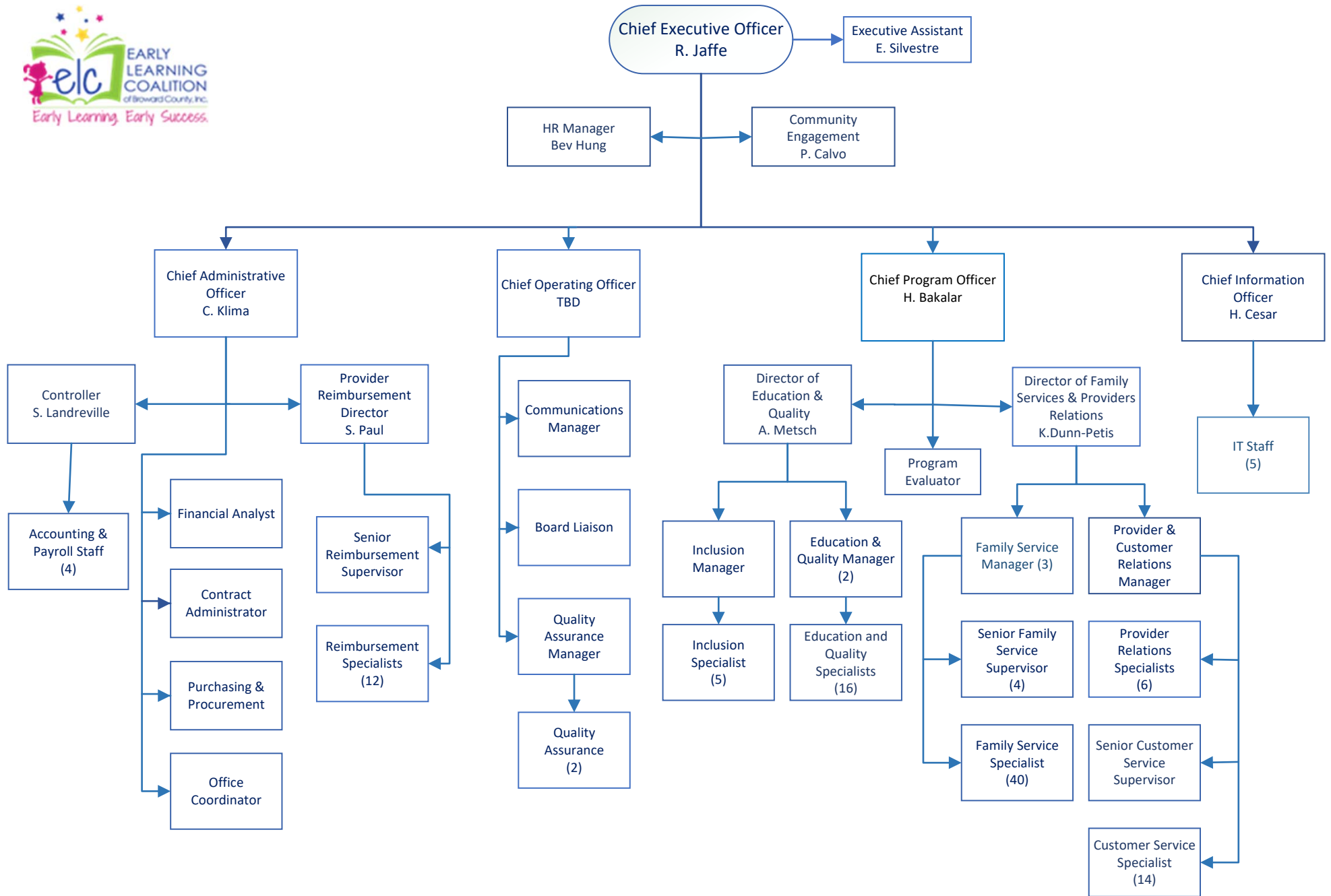
**Total Non-Slot Expense**

	FY2019	FY2020	FY21	+/-	
	FY2019 Actual	Amendment #5 (Proposed)	FY2021 Preliminary (Proposed)	Change FY21 over FY20	
<b>Total Non-Slot Expense</b>	<b>\$ 11,143,603</b>	<b>\$ 12,091,974</b>	<b>\$ 13,232,743</b>	<b>\$ 1,140,769</b>	

	FY2019	FY2020	FY21	+/-	
	FY2019 Actual	Amendment #5 (Proposed)	FY2021 Preliminary (Proposed)	Change FY21 over FY20	
<b>Total Expense</b>	<b>\$ 103,975,902</b>	<b>\$ 119,544,876</b>	<b>\$ 109,725,031</b>	<b>\$ (9,819,845)</b>	

	FY2019	FY2020	FY21	+/-	
	FY2019 Actual	Amendment #5 (Proposed)	FY2021 Preliminary (Proposed)	Change FY21 over FY20	
<b>Revenue over Expense</b>	<b>\$ 49,022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	





ITEM#/MEETING	B206FIN3/BOARD MEETING
MEETING DATE:	6/25/20
SUBJECT:	<b>Proposed Provider Reimbursement Rate Increase</b>
FOR ACTION:	YES
RECOMMENDED ACTION:	<b>Approve a Provider Rate Increase Proposal as presented</b>
AS RECOMMENDED BY	Finance Committee
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

**Background Information:**

In 2019, after raising provider reimbursement rates for only the third time in nearly twenty years, ELC Broward made a commitment to increase reimbursement rates on an annual basis with the goal of reaching Federally mandated targets as quickly as possible without having to dis-enroll children. Since the Coalitions were founded in 2002, inadequate funding for subsidies relative to the number of children in need of care has made it difficult for Coalitions to keep rates aligned with the marketplace as the cost of care has gone up because the Coalition must reduce children enrolled when funding stays level each year. By 2019, the rates of all three South Florida Coalitions had fallen behind the pace of the market by 25-30%.

To start Broward on the path to reaching the Federally mandated 75<sup>th</sup> percentile of the community marketplace, ELC increased provider reimbursement rates by \$2 per child per full time day rate change for non-school age children effective March 1, 2019 with the commitment to continue raising rates each year thereafter as funding allows. This change, combined with the rollout of tiered reimbursements for providers with high CLASS scores raised Broward's rates from the 56<sup>th</sup> percentile of the Broward market place<sup>1</sup> to the 60<sup>th</sup> percentile on average. Approximately 528 slots for child care had to be eliminated from the School Readiness program through attrition to accommodate the increased cost of the remaining slots at the higher rate. The Federally mandated target at the 75<sup>th</sup> percentile of the market place is a threshold meant to allow parents to use their subsidized child care voucher to access the majority of higher quality programs in a community. At this pace, Broward would reach the 75<sup>th</sup> percentile in 3 to 5 years, as long as funding remained level and the level of services is appropriate.

Meanwhile, the impact of the State of Florida's generally low reimbursement rates relative to the marketplace has garnered increased attention in the past year after an OEL-funded study by Michelle Watson at the University of Florida Lastinger Center found that low subsidy rates contribute to provider financial stress and inhibit providers from making needed investments to improve quality in some communities, including Broward. The increasing cost of care over time only makes the problem worse.

In response, OEL has earmarked funding for FY21 that may be allocated to some Coalitions to help provide relief. However, no allocation methodology or further information about the funding has been shared due to budget uncertainty and the negative effect on State coffers following the Coronavirus pandemic. Therefore, in the absence of more information about additional funding, ELC Broward must base the upcoming reimbursement rate recommendation solely on the known preliminary allocation amounts for FY21 earmarked by the State Legislature and pre-pandemic assumptions about child enrollments. When additional funding becomes available in the future, a second proposal will be considered and presented (to the Board) to increase rates further (balanced against the needs of families experiencing economic dislocation in the wake of the pandemic).

Summary

- Provider reimbursement rates are low across Florida and they must be addressed

<sup>1</sup> Based on the 2017 Survey of Market Rates conducted by the Office of Early Learning (OEL). The 2019 Survey has not yet been released due to technical problems with EFS Mod. OEL is required to conduct the survey every 2 years by Federal Law.

- Broward’s 2019 increase brought us to the 60<sup>th</sup> percentile.
- Similar annual increases would bring Broward’s rate to the Federally mandated target of the 75<sup>th</sup> percentile in 3 to 5 years.
- Currently assuming flat funding for FY21 in absence of more information about the budget from the Legislature and OEL
- Broward will propose an initial increase based on flat funding
- Pending additional funding and an assessment of community needs post-pandemic, staff will propose an additional increase at a later date.

**Current Status:**

The Finance Committee recommends raising the provider full time reimbursement rates by \$2.50 per full time day per child for all children ages birth to 5 (not yet in kindergarten). This is a preliminary rate increase proposal known to be sustainable if funding remains level and current enrollment trends prevail. Following confirmation of additional funding later in the year and an assessment of the impact of the pandemic on community needs, staff will propose a second increase targeting reaching the 75<sup>th</sup> percentile as quickly as possible.

1. ELC’s proposed rate increase of \$2.50 per day for non-school age children will raise the maximum reimbursement rate for providers who serve SR children by an average 12%, which will bring them from the 60<sup>th</sup> to the 65<sup>th</sup> percentile. The rates for school age children would be unchanged.

<b>ELC Broward Rates as a Percentile of County 2017 Market Rates<sup>1</sup></b>				
<i>Federally Recommended Target: 75th Percentile</i>	<b>Current Rates</b>	<b>With Tiered Reimbursement Only</b>	<b>With Proposed ELC Increase Only</b>	<b>Both</b>
<b>Non- School Age</b>	58th % ile	60th % ile	63rd % ile	65 <sup>th</sup> % ile
<b>School Age</b>	58th % ile	60th % ile	No Change	60th % ile

2. Trade Off Analysis:

- A \$2.50 per day per child increase for non-school age children will reduce income eligible slot capacity by approximately 786 children. The total value of the change is approximately \$4.1 million across the programs. The impact on any individual provider varies widely depending on the provider’s private pay rates, the provider’s CLASS Scores or Gold Seal status, the mix and number of child ages served, child attendance and enrolled parent co-pays.
- Above \$2.50 per day per child for non-school age children requires staff to stop new enrollments from the waitlist to replace drops. Stopping new enrollments delays child care for families in need and slows future enrollments as waitlist application information ages and becomes out dated. An absence of new enrollments reduces the number of children served in local Special Needs and Vulnerable Populations programs as families stop getting transferred into long term School Readiness services and making way for new families in the local programs.

**Impact of Rate Increases  
on Percentile & Income Eligible Slots<sup>1</sup>**

**Impact on  
Non-School  
Readiness**

**Cost**

	Amount Increase Per Child Per Day	Average Rates as a Percentile of Marketplace (Non-School Age, Includes 3% Tiered Differential)	Income Eligible Slots <sup>3</sup>	Special Needs Slots	CSC Vulnerable Pop Slots	Cost of Lost Slots All Programs <sup>2</sup>	Average % Increase
<b>Current</b>	\$ -	<b>60th (with 3% tier)</b>	<b>8792</b>	<b>46</b>	<b>438</b>	\$ -	
	\$ 1.00	62nd	-341	-1	-23	\$ 1,629,325	7%
	\$ 2.00	64th	-681	-3	-47	\$ 3,259,082	10%
<b>Proposed</b>	\$ <b>2.50</b>	<b>65th</b>	<b>-786</b>	<b>-3</b>	<b>-56</b>	<b>\$ 4,103,295</b>	<b>12%</b>
<i>Pause Waitlist</i>	\$ 3.00	66th	-1020	-4	-68	\$ 4,888,261	14%
<i>Disenroll</i>	\$ 4.00	69th	-1361	-8	-90	\$ 6,517,061	18%
	\$ 5.00	71st	-1701	-9	-112	\$ 8,145,939	21%
	\$ 6.00	73rd	-2040	-11	-133	\$ 9,775,581	25%
<b>Federal Target</b>	\$ <b>7.00</b>	<b>75th</b>	<b>-2378</b>	<b>-12</b>	<b>-156</b>	<b>\$ 11,405,161</b>	<b>28%</b>
	\$ 8.00	77th	-2719	-13	-180	\$ 13,035,009	32%
	\$ 9.00	79th	-3059	-15	-189	\$ 14,664,284	36%

<sup>1</sup> Estimates Calculated Using Actual Provider Payment Data from January 2020

<sup>2</sup> Estimated slots lost exceed estimated attrition at or above the \$4 per day increase level and disenrollments may be required

**Recommendation:**

Approve proposed rate increase as recommended by Finance Committee.

**Supporting Documents: Rate Increase Fact Sheet  
List of Currently Approved Rates**

**Proposed Rate Increase Fact Sheet:**

<p><b>Federal Child Care and Development Block Grant (CCDBG) funding reimbursement rate mandates:</b></p>	<ul style="list-style-type: none"> <li>Local reimbursement rates must <b>ensure that families receiving subsidies have sufficient buying power</b> (equal access) for most of the same or similar services available to all other private pay families within the local marketplace</li> <li>States must analyze regional private pay market rates <b>every two years.</b></li> <li>Rates set <b>at or above the 75<sup>th</sup> percentile</b> of local private pay market rates ensure equal access</li> </ul>
<p><b>Florida Mandates and Market Surveys:</b></p>	<ul style="list-style-type: none"> <li>Local reimbursement rates for federally funded School Readiness program are <b>set by local Coalitions with OEL approval</b></li> <li>Market Rate Surveys Conducted for <b>2017, 2015 &amp; 2013.</b> 2019 Pending</li> <li>Average rates statewide are about <b>25-35% below the federal 75<sup>th</sup> percentile target</b></li> </ul>
<p><b>South Florida ELC Rates Compared to Local Market Rates:</b></p>	<ul style="list-style-type: none"> <li><b>ELC Broward:</b> 25% below the 75<sup>th</sup> percentile</li> <li><b>ELC Miami:</b> 15-25% below the 75<sup>th</sup> percentile</li> <li><b>ELC Palm Beach:</b> 25-45% below the 75<sup>th</sup> percentile</li> </ul>
<p><b>History of Rate Increases in Broward:</b></p>	<ul style="list-style-type: none"> <li><b>2007</b> First rate increase after ELC inception to better align with market</li> <li><b>2013</b> Rate increase averaging 44 cents per day per child approved to increase slot funding to meet new requirement to spend 78% of SR allocation on slots. (Total cost \$1.7M)</li> <li><b>2019</b> Rate increase \$2 per day per child for all non-school age children</li> </ul>
<p><b>Providers Likely to Benefit from a rate increase:</b></p>	<ul style="list-style-type: none"> <li>146/166 providers serving infants <b>(88%)</b></li> <li>275/315 providers serving toddlers <b>(87%)</b></li> <li>313/370 providers serving 2 year olds <b>(85%)</b></li> <li>320/389 providers serving 3 year olds <b>(82%)</b></li> <li>319/519 providers serving 4 year olds <b>(61%)</b></li> <li>247/428 providers serving 5 year olds <b>(58%)</b> (not yet in kindergarten)</li> </ul>

**EARLY LEARNING COALITION OF  Broward**   
**DAILY PAYMENT-RATE SCHEDULE (Effective  March 1, 2019 )**

Full-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	30.80	6.16	27.54	5.51	N/A	N/A	N/A
(TOD)	12<24 MTH	27.07	5.41	27.54	5.51	N/A	N/A	N/A
(2YR)	24 <36 MTH	26.73	5.35	27.50	5.50	N/A	N/A	N/A
(PR3)	36 <48 MTH	25.17	5.03	25.22	5.04	N/A	N/A	N/A
(PR4)	48 <60 MTH	24.88	4.98	25.22	5.04	N/A	N/A	N/A
(PR5)	60 <72 MTH	24.88	4.98	25.22	5.04	N/A	N/A	N/A
(SCH)	In School	20.00	4.00	19.80	3.96	N/A	N/A	N/A
(SPCR)	Special Needs	35.43	7.09	32.65	6.53	N/A	N/A	N/A

Part-Time Daily Rates (Completed by COALITION)								
CARE CODE	Description	Licensed or Exempt Centers and Public/Non-Public Schools	Gold Seal Differential	Licensed Family Child Care Homes	Gold Seal Differential	Registered Family Child Care Homes	Gold Seal Differential	Informal Providers
(INF)	<12 MTH	23.10	4.62	20.66	4.13	N/A	N/A	N/A
(TOD)	12<24 MTH	20.30	4.06	20.66	4.13	N/A	N/A	N/A
(2YR)	24 <36 MTH	20.05	4.01	20.63	4.13	N/A	N/A	N/A
(PR3)	36 <48 MTH	18.88	3.78	18.92	3.78	N/A	N/A	N/A
(PR4)	48 <60 MTH	18.66	3.73	18.92	3.78	N/A	N/A	N/A
(PR5)	60 <72 MTH	18.66	3.73	18.92	3.78	N/A	N/A	N/A
(SCH)	In School	15.00	3.00	14.85	2.97	N/A	N/A	N/A
(SPCR)	Special Needs	26.57	5.31	24.49	4.90	N/A	N/A	N/A

<b>ITEM #/MEETING:</b>	B206NOM1/BOARD MEETING
<b>MEETING DATE:</b>	June 25, 2020
<b>SUBJECT:</b>	ELC Board Officer elections
<b>FOR ACTION:</b>	YES
<b>RECOMMENDED ACTION:</b>	<b>Approve Recommendation to bring Board Officer Nominations to the Board</b>
<b>FINANCIAL IMPACT:</b>	None
<b>AS RECOMMENDED BY:</b>	Nominating Committee – June 16, 2020
<b>ELC STAFF LEAD</b>	R. Jaffe

**Background**

Section 4.1 of the ELC Bylaws state *“the Board shall elect a First Vice-Chair, a Second Vice-Chair, Secretary, and treasurer from the Members of the Coalition. The elected Members of the Board shall be considered “Officers” for the Coalition and shall be part of the Executive Committee of the Coalition.”*

Section 4.2 of the ELC Bylaws states that *“Except for the Chair, each Officer shall be elected by a majority vote of the Board for a two (2) year term (“term of office”). No Officer may hold the same elected position for more than one (1) term of office but may be elected to the same position after a one (1) term absence from position. Terms of office shall coincide with the Coalition’s fiscal year.”*

The terms of the current elected Board Officer positions, which began on July 1, 2018, will end on June 30, 2020.

On April 29, the ELC approved the nomination for Cindy Arenberg Seltzer for Treasurer in a special election following the February 12, 2020 resignation of ELC board member and Treasurer, Nicholas Kaniaris. Cindy will serve in the position from April 29<sup>th</sup> through June 30, 2020 and is eligible to serve a full two-year term that would end on June 30, 2022.

**Current Status**

Board members were asked to submit nominations to ELC staff by June 12, 2020. The Chart below lists the current officers and nominations for each position for the FY 20/21 – FY 22/23 term. All nominated members were informed and accepted the nomination.

Officer Position	Current Officer	Nomination (7/1/20-6/30/22)
1 <sup>st</sup> Vice Chair (Chair of Governance)	Michael Asseff (7/1/18 – 6/30/20)	Dawn Liberta
2 <sup>nd</sup> Vice Chair	Renee Podolsky (7/1/18 – 6/30/20)	Twan Russell
Treasurer (Chair of Finance)	Cindy Arenberg Seltzer (4/29/20-6/30/20)	Cindy Arenberg Seltzer
Secretary	Twan Russell (7/1/18 – 6/30/20)	Monica King

**Recommendation**

The Nominating committee recommend the above slate of Board Officer nominations for FY 20/21 – FY 22/23.

**Supporting Documentation**

## **ELC Board Duties of Officers**

- The Chair shall:
  - preside at all Board meetings; except as provided for in the Coalition Bylaws,
  - serve as a Member of all standing and ad hoc committees of the Board;
  - except as provided for in the Coalition Bylaws, appoint all standing and ad hoc committee members and chairs of the Board committees. The Chair may not serve as a chair of a standing committee other than the Executive Committee as set forth herein;
  - execute all contracts, agreements, renewals, and amendments as duly approved by the Board in accordance with the policies and procedures of the Coalition, the policies and procedures of the applicable governing agencies, Florida Statutes, and the Florida Administrative Code; and
  - perform all of the duties usually pertaining to the office of Chair and as set forth pursuant to Florida Statutes, Florida Administrative Code, the policies and procedures of the applicable governing agencies, the policy and procedures of the Coalition and as directed by the Board
  
- The First Vice-Chair shall:
  - serve as the Chair of the Governance Committee;
  - preside at all Board meetings in the absence of the Chair;
  - assume the duties of the Chair in the event the office becomes vacant, there is a conflict of interest, or due to the unavailability of the Chair; and
  - perform such duties as designated by the Chair
  
- The Second Vice-Chair shall:
  - preside at the Board meetings in the absence of the Chair and the First Vice Chair;
  - assume the duties of the First Vice-Chair, in the event that office becomes vacant, there is a conflict of interest, or due to the unavailability of the Chair; and
  - perform such duties as designated by the Chair
  
- The Secretary shall:
  - preside at the Board meetings in the absence of the Chair, First Vice-Chair and Second Vice-Chair;
  - confirm recording of the official minutes at each meeting of the Board;
  - review the minutes for accuracy prior to submission to the Board and certify the minutes after approval by the Board; and
  - perform such duties as designated by the Chair
  
- The Treasurer shall:
  - preside at the Board meetings in the absence of the Chair, First Vice-Chair, Second Vice-Chair and Secretary;
  - chair the Finance Committee; and
  - perform such duties as designated by the Chair.



FYI - 1



## **An Important Message From Our CEO**

Dear Child Care Providers, Families, Community Partners and Friends of ELC Broward,

We want to start off by saying Black Lives Matter at the Early Learning Coalition of Broward County. We are saddened and outraged by the countless and unnecessary deaths of unarmed black men and women at the hands of law enforcement in our country. We peacefully stand in solidarity and condemn racial injustice and discrimination of any kind.

This movement has given us an opportunity to look within our own organization and evaluate our efforts to address racial inequality and racial bias. And the truth is, we can do better. We are committed to formulating a plan to tackle this issue both internally with our employees and externally with families, child care providers and community partners. We understand that in order to begin this work, it first starts with listening. We value the thoughts, opinions and experiences from people of color and aim to build a more inclusive environment where their voices are lifted and heard. We will execute this plan with the same rigor as any business objective.

It doesn't stop there.

At ELC Broward, our mission is to lead and support the early learning community to deliver high quality early learning experiences to young children and their families. We recognize there are racial biases within the early learning sector that disproportionately affect children of color. It is imperative that we work together to build solutions to this

problem by partnering with community agencies, participate in tough conversations and engage in calls to action that lead to effective and sustainable change.

Overall, ELC Broward is committed to being a part of the solution to tackle racial injustice and help create a path forward.

Sincerely,  
**Renee Jaffe**  
Chief Executive Officer

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**For additional resources, please visit our website:  
[www.elcbroward.org/coronavirus](http://www.elcbroward.org/coronavirus)**

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**CONNECT WITH US!**



Early Learning Coalition of Broward County, Inc. | 1475 W. Cypress Creek Rd , Suite 301 (Third Floor), Fort Lauderdale, FL 33309

[Unsubscribe rjaffe@elcbroward.org](mailto:rjaffe@elcbroward.org)

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## Summary of CARES Act Funding for Child Care

Governor DeSantis and the Florida Department of Education recently announced the state's plan for distributing CARES Act funding for Education and Early Learning. This assistance for states includes more than \$2 billion combined from the Education Stabilization Fund and child care relief, supporting young Floridians birth through postsecondary. Funds were divided into a few areas: K-12, higher education and child care.

Florida received \$223 million specifically designated for Child Care through the Office of Early Learning. This funding includes:

### **Emergency Child Care Relief Grants (mini grants):**

\$55 million designated to support ALL Child Care Businesses. Funding for infrastructure, staff payments, retention, cleaning supplies/services and other health and safety costs.

### **Emergency Child Care Relief Grants:**

\$55 million includes support specifically for Child Care Business that were open as of April 30, 2020.

### **High-Quality Reopening Support Grants \*:**

\$17 million designated to support ALL high-quality Child Care Businesses. Support for the re-opening of Gold Seal and High-Quality Centers.

### **First Responders and Health Care Workers:**

\$44 million designated for continued funding incentives and new enrollments prioritization access to SR programs, waived required parent co-payments.

### **Successful Transition to Kindergarten:**

\$21 million designated to school districts to implement summer programs for rising Kindergarteners identified with limited language and emergency literacy skills and a pilot VPK-K progress monitoring system.

*\* The Office of Early Learning has not finalized the plans for this relief effort for programs that continue were closed as of 4/30/20 or continue to closed/are trying to re-open. This information is expected to be released in the next week. ELCB has specifically requested this funding includes provisions for counties who were hardest hit by the pandemic and had a high percentage of programs that were closed as of 4/30/20 (or are still closed).*



## New Normal Workgroup

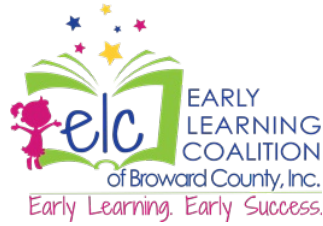
**Goal:** The goal of the group is to *develop, evaluate, and promote* ways to sustain the availability of safe, quality, and affordable child in Broward County *during and after* the COVID-19 recovery.

**Members:** The group should combine the institutional knowledge of the Early Learning Coalition (ELC) and child care center owners and advocates along with the broader capacity of a public-private partnership with Broward County and its municipal governments, local elected officials, business leaders, and applicable state agencies.

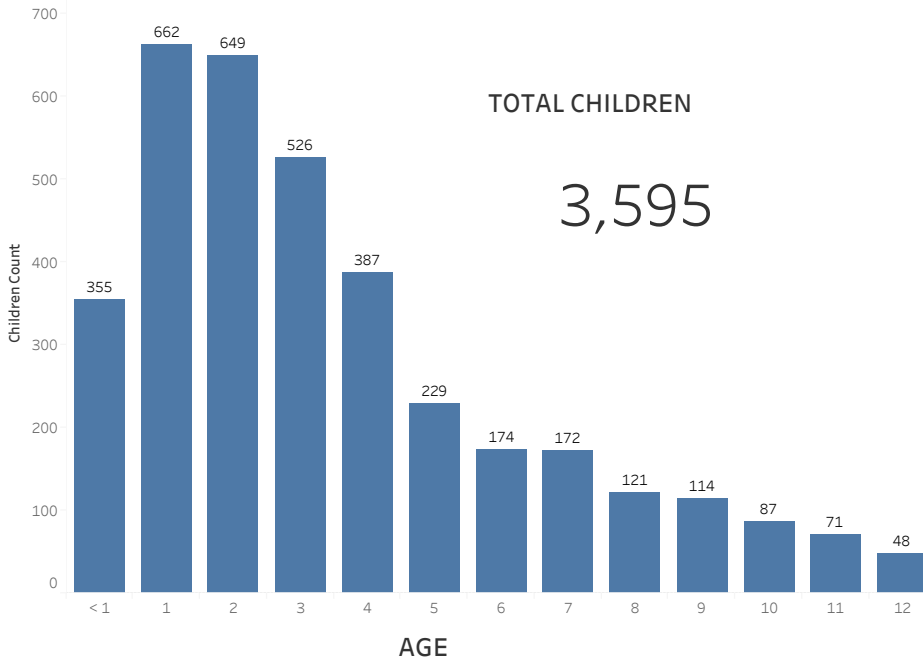
This should include collaborative work with interested community partners such as the Greater Fort Lauderdale Alliance, the Greater Fort Lauderdale Chamber of Commerce, Broward League of Cities, and Broward County Public Schools (BCPS).

**Data:** Relevant data includes local demographics, economic indicators, employment data, locations of child care centers, Office of Early Learning (OEL) performance data, municipal assets (e.g. community centers), BCPS student data, and any available survey data from childcare participants and recipients.

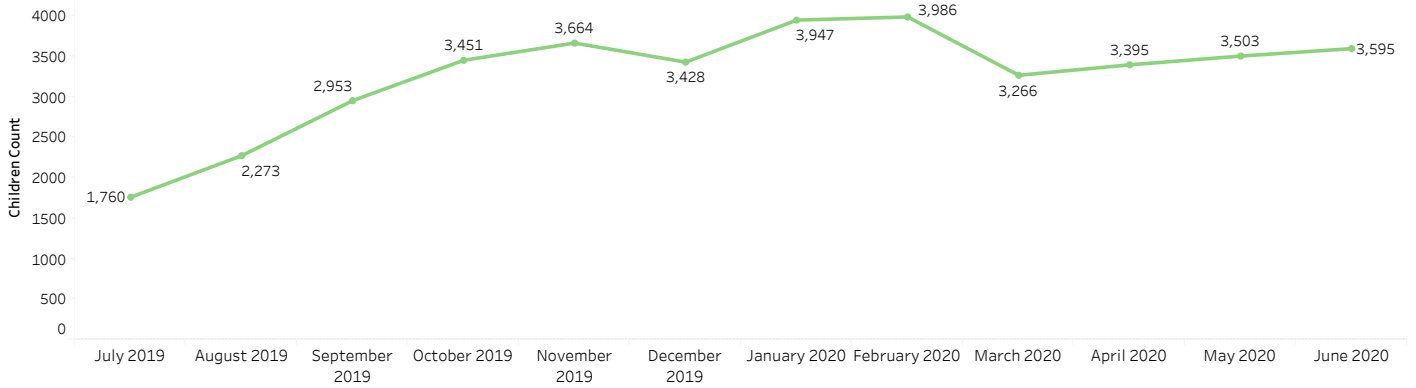




Waitlist Children by Age as of 6/18/2020



Prior Month	Children Count	+/-	%
Jul 2019	1,760	-35	-2%
Aug 2019	2,273	513	23%
Sep 2019	2,953	680	23%
Oct 2019	3,451	498	14%
Nov 2019	3,664	213	6%
Dec 2019	3,428	-236	-7%
Jan 2020	3,947	519	13%
Feb 2020	3,986	39	1%
Mar 2020	3,266	-720	-22%
Apr 2020	3,395	129	4%
May 2020	3,503	108	3%
Jun 2020	3,595	92	3%



## FYI 5 - ELC Broward Contract 2019-2020 List

Funder or Vendor Name	Amount	Purpose	Type	Term	Status
Office of Early Learning	\$96,311,755	School Readiness, VPK & PDG	Revenue	7/1/19-6/30/20	Active
Office of Early Learning	\$72,142	VPK Monitoring & Outreach	Revenue	7/1/19-6/30/20	Active
Broward County	\$2,342,795	SR Match & Special Needs	Revenue	10/1/19- 9/30/20	Active
Children's Services Council	\$4,592,700	Financially Assisted Child Care	Revenue	10/1/19-9/30/20	Active
Children's Services Council	\$4,196,000	Vulnerable Populations	Revenue	10/1/19-9/30/20	Active
City of Fort Lauderdale	\$41,249	SR Match Funds	Revenue	10/1/19-9/30/20	Pending
City of Hollywood	\$10,000	SR Match Funds	Revenue	10/1/18-9/30/20	Pending
City of Pompano Beach	\$20,000	SR Match Funds	Revenue	10/1/19-9/30/20	Active
Dept. of Children & Families	\$392,119	Refugee Entrant Child Care	Revenue	10/1/19-3/31/20	Transfer
United Way	\$325,000	SR Match Funds	Revenue	7/1/19-6/30/20	Active
University of Florida	\$22,500	Provider Training Stipends	Revenue	1/4/19-8/31/19	Expired
Children's Forum, Inc.	\$450,909	INCENTIVES® Program	Sub-recipient	7/1/19-6/30/20	Active
First Call for Help/211	\$462,000	Community Referral Services	Sub-recipient	7/1/19-6/30/20	Active
School Board Broward County	\$100,000	K-Transition Ambassador	Sub-Recipient	10/1/19-6/30/20	Pending
Abila	\$9,029	MIP Accounting Software	Vendor	7/1/19-6/30/20	Active
Accessible Comm for the Deaf	\$1,300	Interpretation Services	Vendor	8/13/18 Ongoing	Active
AT&T	\$24,690	Cell Phones and Hot Spots	Vendor	11/6/19-6/30/20	Active
Atech Security	\$420	Panic Button	Vendor	10/15/19-10/15/20	Active
BlueJean Software, Inc.	\$25,000	Hosting and Support Services	Vendor	7/1/19-6/30/20	Active
Biometrics4All, INC.	\$700	Live Scan Software Support	Vendor	10/29/18-6/30/20	Active
Broward College	\$2,284	BECE Facility Rental	Lease	2/1/2020	Active
Business Leadership Institute	\$25,500	Business Development	Vendor	2/1/20-6/30/20	Active
Cause Tech	\$23,886	Website Development & Hosting	Vendor	9/25/19-Ongoing	Active
CLASS Observers (6 Observers)	\$142,350	\$23,725 per Observer	Vendor	1/15/20-6/30/20	Active
Comcast	\$5,865	Internet	Vendor	7/1/19-6/30-20	Active
Crown Castle	\$12,600	Internet	Vendor	7/1/19-6/30/20	Active
Crown Center	\$416,078	Office Lease (est. annual cost)	Lease	2/1/19-1/31/29	Active
Family Central	\$22,100	CEU Processing	Vendor	1/7/20-6/30/20	Active
FL Dept of Law Enforcement	\$2,235	LiveScan Service (annual cost)	Vendor	10/29/18-Ongoing	Active
Flying Classroom	\$3,500	BECE Keynote Speaker	Vendor	12/13/19-6/30/20	Active
Jacob Jackson	\$90,000	Legal Services	Vendor	3/9/17-3/31/20	Renewal
Konica Minolta	\$5,017	Copier and Printer Rental	Vendor	7/1/19-6/30/20	Active
Leboffe Associates	\$22,800	Executive Coaching	Vendor	7/15/19-6/30/20	Active
Mitel	\$38,686	Business Telephone Lines	Vendor	7/1/19-6/30/20	Active
Ronik-Radlauer Group	\$10,000	Board Retreat Facilitation	Vendor	7/1/19 - 10/31/19	Expired
SB & Company	\$31,900	External Audit & 990 Preparation	Vendor	7/1/19-6/30/20	Active
SB & Company	\$1,500	Form 5500 Preparation	Vendor	7/1/19-6/30/20	Active
School Board Broward County	\$12,000/yr	Gulfstream Early Learning Ctr	Lease	9/5/19-9/4/22	Active
Sprint	\$4,560	Cell Phones and Hot Spots	Vendor	7/31/19-6/30/20	Active
Teaching Strategies Gold	\$16,425	Child Assessment Software	Vendor	7/1/18-6/30/22	Active
Vantiv Health, LLC	\$12,000	Appointment Software License	Vendor	12/18/18- Ongoing	Active
Verizon	\$17,473	Cell Phones and Hot Spots	Vendor	7/1/19-6/30/20	Active
Webauthor	\$30,000	CRM Software	Vendor	2/1/19-6/30/20	Active
ZipData	\$877	Network Vulnerability Test	Vendor	10/17/19-6/30/20	Active
CareerSource Broward	\$0	Displaced Adult Interns	MOU	8/3/17-6/30/20	Active
Healthy Families Broward	\$0	Collaboration & Referrals	MOU	8/20/18-6/30/20	Active
H.O.M.E.S., Inc.	\$0	TIL Program Interns	MOU	6/15/19-6/30/20	Active
University of Florida	\$0	Data Use Agreement	MOU	1/1/19-Ongoing	Active
Multiple Community Partners	\$0	Data Sharing Agreement	MOU	TBD	Negotiation
Broward County	\$0	Mills Family Success Center	Lease	TBD	Legal
Broward County	\$0	Weaver Family Success Center	Lease	TBD	Legal

## FYI 6 – Cash Disbursements

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

### Cash disbursement for April 2020

Vendor Name	Amount	Purpose
211 Broward	34,104.51	March 2020 Sub-Contractor Payment
ADP, Inc.	1,693.30	Processing Charges for PE 3/21/20 & 4/4/20
Bluejean Software, Inc.	1,000.00	March 2020 Cloud Hosting
Children's Services Council of Broward County	10,000.00	Look Before You Lock Campaign
Colonial Life & Accident Insurance	4,375.44	March 2020 Employee Health Benefits
Crown Castle Fiber, LLC.	1,050.00	Internet Charges for 4/1 - 4/30/20
Fort Lauderdale Crown Center, LLC.	1,912.01	2019 CAMS Reconciliation for Facility Rental
Fort Lauderdale Crown Center, LLC.	33,557.59	April 2020 Rent for Suite 301 and 2019 Janitorial Recon
Florida Power & Light	1,055.98	March 2020 Services at Crown Center Ste. 301 and 309
Free Spirit Publishing, Inc.	2,399.20	Professional Development Books for Provider Appreciation Day
Guardian	8,732.77	April 2020 Employee Health Benefits
Jacob C. Jackson, P.A.	6,384.00	March 2020 Legal Services
Mitel Cloud Services	4,028.48	May 2020 Telephone Services
OfficeTeam	1,043.05	Office Support L. Lynch PE 1/27/20
The Lincoln National Life Insurance Co.	6,421.61	April 2020 Employee Health Benefits
Webauthor.com LLC	5,000.00	CRM Software License and Hosting for April 2020

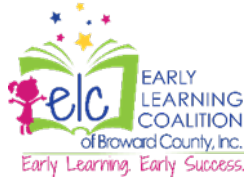
## FYI 6 – Cash Disbursements

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 March 2020

Vendor Name	Amount	Purpose
211 Broward	31,128.76	February 2020 Sub-Contractor Payment
Ace Business Forms, Inc.	1,698.00	Employee and Generic Business Cards
ADP, Inc.	2,298.38	Processing Charges for PE 2/8/20, 2/22/20, & 3/7/20
Alison Gonzalez	2,925.00	CLASS Observations for February 2020
Alison Gonzalez	1,300.00	CLASS Observations for March 2020
Ann Marie Calderon	4,225.00	CLASS Observations for February 2020
Ann Marie Calderon	1,625.00	CLASS Observations for March 2020
AT&T Mobility	2,071.76	Cell Phone and Data Charges February 2020
Bluejean Software, Inc.	1,000.00	February 2020 Cloud Hosting
Bluejean Software, Inc.	1,000.00	January 2020 Cloud Hosting
Business & Leadership Institute for Early Learning	10,000.00	February 2020 Professional Development Training Services
Business Card	4,529.16	Bank of America Ops Purchases C. Klima (No individual items > \$1,000)
Business Card – Intermedia	2,735.80	Email Hosting for February 2020
Business Card – Amazon	1,048.44	Rolling Laptop Bags for Eligibility and USB Adapter
Business Card - Intermedia.net	2,630.60	Email Hosting for March 2020
Carmen Nicholas	3,250.00	CLASS Observations for February 2020
Carmen Nicholas	1,625.00	CLASS Observations for March 2020
CDW Government, Inc	2,074.38	February 2020 IT Supplies
CDW Government, Inc	2,846.50	Projectors and Screens for Coaching Specialists
Children's Services Council of Broward County	25,000.00	Family Resource Guide 2020 - 2021
Colonial Life & Accident Insurance	4,375.44	February 2020 Employee Health Benefits
Crown Castle Fiber, LLC.	1,050.00	Internet Charges for 3/1 - 3/31/20
Dell Marketing L.P.	1,200.00	Laptop for Director of Provider Reimbursements
Family Central, Inc.	13,400.00	CEU Processing and On Site Support for 2020 BECE Conference
Fort Lauderdale Crown Center, LLC.	30,592.67	March 2020 Rent for Suite 301
Jacob C. Jackson, P.A.	3,610.00	February 2020 Legal Services
Jill Calhoun	3,575.00	CLASS Observations for February 2020
Jill Calhoun	1,950.00	CLASS Observations for March 2020
Kaplan Early Learning Co.	3,737.52	Baby Dolls and Board Books for Lobby
Konica Minolta Business Solutions	1,273.93	February 2020 Equip Rental & Printing Cost for Color Printer
Maria Lopez	3,250.00	CLASS Observations for February 2020
Mitel Cloud Services	4,028.47	Telephone Services for April 2020
Norma Schwartz	2,275.00	CLASS Observations for February 2020
Norma Schwartz	2,600.00	CLASS Observations for March 2020
Office Depot	1,382.79	March 2020 Supplies
Office of Early Learning	21,350.00	FY18-19 Unused PFP Stipend Refund to OEL
SB & Company, LLC	2,100.00	FY18/19 Audit, Financial Statements & Tax Return
School Board of Broward	1,000.00	March 2020 Facility Rental
The Children's Forum	32,958.87	December 2019 Sub-Contractor Payment
Travelers Insurance Company	13,756.00	Cyber Security Policy Effective 2/18/20 - 5/21/21
Verizon Wireless	1,452.21	Cell Phone and Data Charges 1/20/20 - 2/19/20
Verizon Wireless	1,598.46	Cell Phone and Data Charges 1/20/20 - 2/19/20
Webauthor.com LLC	5,000.00	CRM Software License and Hosting for March 2020





## FYI 7 - ELC Match YTD Match Fundraising Report

Funder	Secured FY18/19	Requested	Status	Secured FY19/20
Coconut Creek	\$ 25,684	\$ 25,684	Approved October 2019	\$ 25,690
Cooper City		5,000	No Response	
Coral Springs		20,000	Not Approved	
Dania Beach	1,365	15,000	No Response	
Davie		40,000	Not Approved	
Deerfield Beach	-	15,000	No Response	
Ft. Lauderdale	41,249	41,249	Approved October 2019	41,249
Hallandale	10,000	10,000	Approved December 2019	10,000
Hollywood	14,495	30,000	Approved October 2019	10,000
Lauderdale By The Sea	2,000	2,000	Approved July 2019	2,000
Lighthouse Point	2,000	15,000	No Response	
Lauderdale Lakes		3,000	Not Approved	
Lauderhill		2,000	Not Approved	
Margate	1,000	1,000	Approved October 2019	1,000
Miramar	-	5,000	Approved October 2019	2,500
North Lauderdale	5,000	5,000	Approved March 2020	5,000
Oakland Park	-	10,000	Not Approved	
Parkland	3,000	10,000	Not Approved	
Pembroke Park (Town)		6,000	No Response	
Pembroke Pines	35,000	35,000	Approved February 2020	35,000
Plantation	21,645	22,000	Not Approved	
Pompano Beach	30,000	40,000	Approved October 2019	20,000
Tamarac		10,000	No Response	
Sunrise	55,890	55,890	Approved October 2019	55,890
Southwest Ranches	-	2,000	No Response	
West Park		15,000	No Response	
Weston		10,000	Not Approved	
Wilton Manors		10,000	Not Approved	
<b>Total Municipalities (SR)</b>	<b>\$ 248,328</b>	<b>\$ 460,823</b>	<b>Total Secured FY20</b>	<b>\$ 208,329</b>
United Way (SR)	325,000	325,000	Committed as of July 1, 2019	325,000
Child Care Providers (CCEP)	507,308	500,000	Committed as of July 1, 2019	300,000
Broward County (CCEP)	1,291,274	1,677,231	Committed as of July 1, 2019	1,677,231
CSC (SR & CCEP)	1,478,430	2,222,527	Committed as of July 1, 2019	2,675,021
<b>Total All Match</b>	<b>\$ 3,850,340</b>	<b>\$ 5,185,581</b>	<b>Total SR Match</b>	<b>\$ 5,185,581</b>

<u>Date</u>	<u>Time</u>	<u>Trainer</u>	<u>Training</u>	<u>Location</u>
Monday 6/1/2020	7pm – 8:30pm	Jessica Santiago, Inclusion Specialist	Incluyendo a todos los niños en el tiempo del círculo Including all Children in Circle Time	<a href="https://attendee.gotowebinar.com/register/6956812786095682316">https://attendee.gotowebinar.com/register/6956812786095682316</a>
Tuesday 6/2/2020	1pm – 2:30pm	Margarita Medina & Mirta De Jesus, Q&E Coaches, ELC	<b>Spanish:</b> Hugs, Love, and Positive Interactions with Infants	<a href="https://attendee.gotowebinar.com/register/8299193338087161869">https://attendee.gotowebinar.com/register/8299193338087161869</a>
Wednesday 6/3/2020	1pm – 2:30pm	Denise Oliva and Carolina White, Inclusion Specialists,ELC	Understanding Children with Attention Deficit Disorder and Intellectual Disabilities	<a href="https://attendee.gotowebinar.com/register/2842490852647841552">https://attendee.gotowebinar.com/register/2842490852647841552</a>
Thursday 6/4/2020	1pm – 2:30pm	Grethel Arroyo & Stephanie Templin, Q&E Coaches, ELC	Building Community in the VPK Classroom	<a href="https://attendee.gotowebinar.com/register/1496016817855492365">https://attendee.gotowebinar.com/register/1496016817855492365</a>
Monday 6/8/2020	7pm – 8:30pm	Agnieszka Boddie & Aida Brar, Q&E Coaches, ELC	Center Time- How Do You Make Your Classroom Flow?	<a href="https://attendee.gotowebinar.com/register/5236053998282490125">https://attendee.gotowebinar.com/register/5236053998282490125</a>
Tuesday 6/9/2020	1pm – 2:30pm	Margarita Medina & Mirta De Jesus, Q&E Coaches, ELC	<b>Spanish:</b> Hugs, Love, and Positive Interactions with Toddlers	<a href="https://attendee.gotowebinar.com/register/2828203798180916749">https://attendee.gotowebinar.com/register/2828203798180916749</a>
Wednesday 6/10/2020	1pm – 2:30pm	Adrienne Gilyard and Elizabeth Snyder, Inclusion Specialist, ELC	Understanding Children with Selective Mutism, Sensory Processing Disorder	<a href="https://attendee.gotowebinar.com/register/880738907835197968">https://attendee.gotowebinar.com/register/880738907835197968</a>
Thursday 6/11/2020	1pm – 2:30pm	Grethel Arroyo & Ana Avalos-Atkinson, Q&E Coaches, ELC	Math All Around Us in VPK	<a href="https://attendee.gotowebinar.com/register/2930106535464046093">https://attendee.gotowebinar.com/register/2930106535464046093</a>

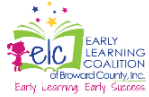
**FYI - 8**

<u>Date</u>	<u>Time</u>	<u>Trainer</u>	<u>Training</u>	<u>Location</u>
Monday 6/15/2020	7pm – 8:30pm	Julio Maymi & Mirta De Jesus, Q&E Coaches, ELC	Spanish: A CLASS Above the Rest: Learn About Positive Interactions in Pre-K	<a href="https://attendee.gotowe&lt;br/&gt;binar.com/register/11621&lt;br/&gt;1088892430093">https://attendee.gotowe binar.com/register/11621 1088892430093</a>
Tuesday 6/16/2020	1pm – 2:30pm	Ana Avalos-Atkinson & Jenny Sanchez, Q&E Coaches, ELC	Spanish: Let’s Talk: Language in Infant and Toddler Classrooms	<a href="https://attendee.gotowe&lt;br/&gt;binar.com/register/7076&lt;br/&gt;871759047072013">https://attendee.gotowe binar.com/register/7076 871759047072013</a>
Wednesday 6/17/2020	1pm – 2:30pm	Suwenda Louis and Jessica Santiago, Inclusion Specialist, ELC	Understanding Children with Developmental Delay and Down Syndrome	<a href="https://attendee.gotowe&lt;br/&gt;binar.com/register/6839&lt;br/&gt;046294823212560">https://attendee.gotowe binar.com/register/6839 046294823212560</a>
Thursday 6/18/2020	1pm – 2:30pm	Debra Cruz & Stephanie Templin, Q&E Coaches, ELC	Let’s Talk About Literacy: Emergent Reading and Writing in VPK	<a href="https://attendee.gotowe&lt;br/&gt;binar.com/register/27741&lt;br/&gt;55104715321869">https://attendee.gotowe binar.com/register/27741 55104715321869</a>
Tuesday 6/23/2020	1pm – 2:30pm	Jenny Sanchez, Wendy Gordon, Q&E Coach, ELC	Rocking and Rolling: Why Infant Teachers Are So Important	<a href="https://attendee.gotowe&lt;br/&gt;binar.com/register/8406&lt;br/&gt;103251323557133">https://attendee.gotowe binar.com/register/8406 103251323557133</a>
Wednesday 6/24/2020	1pm – 2:30pm	Adrienne Gilyard and Carolina White, Inclusion Specialists, ELC	Getting to Know Me Using the ASQ-3!	<a href="https://attendee.gotowe&lt;br/&gt;binar.com/register/3857&lt;br/&gt;072903760206863">https://attendee.gotowe binar.com/register/3857 072903760206863</a>
Thursday 6/25/2020	1pm – 2:30pm	Debra Cruz & Stephanie Templin, Q&E Coaches, ELC	Exploring Feelings: Social Emotional Development in VPK	<a href="https://attendee.gotowe&lt;br/&gt;binar.com/register/3842&lt;br/&gt;293267704460813">https://attendee.gotowe binar.com/register/3842 293267704460813</a>
Wednesday 7/1/2020	1pm – 2:30pm	Denise Oliva and Jessica Santiago, Inclusion Specialists, ELC	Me conoces mas cuando usas el ASQ-3! Getting to Know Me Using the ASQ-3!	<a href="https://attendee.gotowe&lt;br/&gt;binar.com/register/4599&lt;br/&gt;987621881477902">https://attendee.gotowe binar.com/register/4599 987621881477902</a>

All trainings appear on the ELC website on the calendar.

<http://www.elcbroward.org/p/46>

COMMITTEE	Member Name	Seat	By Laws
			<i>Members consist of the Chair, First Vice-Chair, Second Vice-Chair, Secretary, Treasurer, Immediate Past Chair (if applicable) and each of the chairs of the Standing Committees)</i>
<b>EXECUTIVE</b>			
Officer	Laurie Sallarulo	<b>Chair</b>	effective 4/2014 - Governor appointment
Officer	Michael Asseff	<b>First Vice Chair</b>	effective 4/14/2017 - 6/2020
Officer	Renee Podolsky	<b>Second Vice Chair</b>	effective 7/2018 - 6/2020
Officer	Twan Russell	<b>Secretary</b>	effective 2/1/2018 -6/2020
Officer	Nicholas Kaniaris	<b>Treasurer</b>	effective 7/2018 - 6/2020
	Cindy Arenberg Seltzer	<b>Program Review Chair</b>	
	Ellie Schrot	<b>Nominating Com. Chair</b>	
	Richard Campillo	<b>Audit Com. Chair</b>	
			<i>Members appointed by the Chair. Reports directly to the Board and shall consist of at least (5) five Members.</i>
<b>FINANCE</b>	Nicholas Kaniaris (effec 7/2018)	<b>Chair</b>	
	Renee Podolsky	Member	
	Laurie Sallarulo	Member	
	Cindy Arenberg Seltzer	Member	
	Twan Russell	Member	
			<i>Members appointed by the Chair. Ad Hoc members with particular expertise may be appointed to assist in the given particular area of program . Reports directly to the Board and shall consist of at least (3) members.</i>
<b>PROGRAM REVIEW</b>	Cindy Arenberg Seltzer (effec 7/2018)	<b>Chair</b>	
	Khalil Zeinieh	Member	
	Laurie Rich Levinson	Member	
	Dawn Liberta	Member	
	Laurie Sallarulo	Member	
	Renee Podolsky	Member	
	Richard Campillo	Member	
	Cara Cerchione (effec 10/2019)	Member	
			<i>Members elected by Board. Consists of at least (5) five Members. Ad Hoc Members may be appointed to assist in accounting or financial management experience. No more than (1) one Member of the Finance Committee shall be a Member of the Audit Committee and in no event shall the chair of the Finance Committee be a Member of the Audit Committee.</i>
<b>AUDIT</b>	Richard Campillo (effec 7/1/18)	<b>Chair</b>	
	Michael Asseff	Member	
	Twan Russell (effec 12/9/16)	Member	
	Monica King (effec 4/7/17)	Member	
	Beverley Batson (effec 12/19/19)	Member	
			<i>Members Elected by Board. Consists of at least (5) five Members. First Vice Chair shall serve as chair of the Governance Committee</i>
<b>GOVERNANCE</b>	Michael Asseff (effec 4/14/17 - 6/2020)	<b>Chair</b>	
	Mason Jackson	Member	
	Dawn Liberta (effec. 10/2018)	Member	
	Cara Cerchione (effec 6/2019)	Member	
	Laurie Sallarulo	Member	
			<i>Members Elected by Board. Consists of at least (3) three Members who are not Officers of the Coalition</i>
<b>NOMINATING</b>	Ellie Schrot (effec 3/10/17)	<b>Chair</b>	
	Mason Jackson	Member	
	William Karp (effec 6/2019)	Member	
	Twan Russell	Member	
	Dr. Amoy Reid (effec 12/19/19)	Member	
	Laurie Sallarulo	Member	
<b>AD HOC STRAT PLANNING</b>	Richard Campillo	<b>Chair</b>	effec. 11.2017
	Monica King	Member	effec. 11.2017
	Michael Asseff	Member	effec. 11.2017
	Cindy Arenberg Seltzer	Member	effec. 11.2017
	Laurie Sallarulo	Member	effec. 11.2017



**FYI 10**

**Early Learning Coalition of Broward County  
Board Attendance Chart FY 19-20**

	Member	1st Term Started	1st Term Exp	Sept 12	Oct 3	Dec 19	Feb 13	Apr 29	June 25	TOTAL FY ABSENCES
1	Angela Iudica	9.7.17	N/A	X	X	ABS	X	X		1
2	Cara Cerchione	4.4.19	N/A	X	X	X	X	X		0
3	Cindy Arenberg Seltzer	1999	N/A	X	X	X	X	X		0
4	Dawn Liberta	6.2018	N/A	X	X	X	X			0
5	William Karp	4.2019	N/A	X	X	X	X	X		0
6	Ellie Schrot	6.2014	N/A	X	X	X	X	X		0
7	Khalil Zeinieh	5.12.17	6.30.21	P	X	P	X	X		0
8	Monica King	5.12.17	6.30.21	X	X	X	X	X		0
9	Laurie Rich Levinson	11.2014	N/A	P	X	ABS	X	X		1
10	Laurie Sallarulo	4.2014	4.2018	ABS	P	X	X	X		1
11	Mason Jackson	1999	N/A	ABS	X	X	X	X		1
12	Michael Asseff	5.7.2013	5.7.2018	X	X	X	X	ABS		1
13	Nicholas Kaniaris	5.2015	6.30.19	P	ABS	ABS	ABS			3
14	Renee Podolsky	6.2014	N/A	P	X	X	ABS	X		1
15	Richard Campillo	5.12.17	6.30.21	P	X	X	X	X		0
16	Twan Russell	2.2016	N/A	X	X	ABS	X	X		1
17	Dr. Amoy Reid	9.2019	N/A	X	X	X	X	X		0
18	Beverly Batson	9.2019	N/A				X	X		0
19	Zachary Talbot	2.2020	N/A					FM		0
20	VACANT - Gub. private sector									
	<b>MEMBERS WHO LEFT DURING FY</b>									
	Nicholas Kaniaris - resigned 2/12/20									
	X = Present at meeting									
	ABS = Absent from Meeting									
	P = phone attendance									
	FM First Meeting LM Last Meeting									

## FYI - ELC Broward Glossary of Terms (August 2019)

Rev. 7/2019 Subject	Acronym	Definition
Ages and Stages Questionnaire®	ASQ	A developmental and social-emotional screening for children from one month to 5 ½ years. Highly reliable and valid, ASQ looks at strengths and trouble spots, educates parents about developmental milestones, and incorporates parents' expert knowledge about their children.
Association of Early Learning Coalitions	AELC	The Association of Early Learning Coalitions (AELC) is an organization comprised of 31 Early Learning Coalitions throughout the State of Florida. The AELC supports the role of the Early Learning Coalitions to develop and administer a comprehensive school readiness program and voluntary pre-kindergarten program that prepares preschool children to succeed in school and in life. Each Early Learning Coalition's service area is as unique as the population it serves, with some Coalitions serving a single county while others are serving two to seven counties.
Billing Group	BG	<p>An eligibility category that aligns with Chapter 411, Florida Statutes, which describes the different groups or defined categories of children served; a category of direct service costs. The following defines the various billing groups:</p> <p><b>BG1 – At Risk Populations:</b> School readiness services for a child in a family that is: referred for investigation by the Broward Sheriff's Office (BSO); under the supervision of ChildNet (in home, foster care or relative/no relative placement); in the custody of a parent who is homeless, as verified in law; in the custody of a parent who is the victim of domestic violence, residing in a certified DCF shelter or; actively participating in a diversion program as required by law.</p> <p><b>BG3 – Temporary Assistance for Needy Families (TANF), also referred to as Temporary Cash Assistance (TCA)</b> Families who are receiving TCA, and subject to the federal work requirements.</p> <p><b>BG3R – Relative Caregiver</b> Child who is in receipt of the Relative Caregiver (RCG) payment, who is adjudicated by a Florida court and placed in the home of a relative through ChildNet.</p> <p><b>BG5 – Transitional Child Care (TCC)</b> Family that is transitioning from the receipt of TCA (from a workforce program) into employment, as defined by law.</p> <p><b>BG8 – Income Eligible</b> Family that is economically disadvantaged. Parent must meet income and work requirements, which include employment, educational activities or disability.</p> <p><b>CSC – Children's Services Council Vulnerable Populations Program</b> Eligibility mirrors the Income Eligible (BG8) criteria. Other conditions may be set by CSC, on an as needed (case-by-case) basis.</p>
Categories Exempt from Licensing		Certain religious affiliated and non-public schools may be exempt from licensure but must register with Broward County and receive approval prior to operating. Programs for children grades six and above and summer day camps for elementary school aged children are exempt from licensure.
Center-Based Child Care Provider		A provider licensed or authorized as license-exempt to provide care and education of children in a nonresidential setting for fewer than 24-hours a day per child.
Child Assessment		<p>An individual assessment performed on each child for the purpose of measuring the child's growth in specific developmental domains. Child care providers who perform this detailed assessment can be reimbursed at a higher rate per child.</p> <p>Teaching Strategies Gold (TSG) is one of three ongoing assessment tools that is approved by OEL for child care providers to receive a Quality Performance Incentive Differential. TSG helps teachers observe children during regular everyday activities, plan for their development and assess their needs. Training is needed to become a reliable observer in the tool.</p>
Child Care Development Fund	CCDF	The federal Child Care and Development Fund (CCDF) is an aggregate of several funding sources that is distributed in block grants by the federal government to the states and territories. The majority of the funds are to be used to provide child care services to families who meet certain income and need criteria. A portion of the funding (at least 4 percent of the block grant amount) is to be used for activities to improve the quality of child care. Another portion (not to exceed 5 percent of the block grant amount) is to be used to pay for costs of administering the CCDF. The purpose of the CCDF is to increase the availability, affordability, and quality of child care services.
Child Care Development Plan		Every two years, states and territories receiving CCDF funds must prepare and submit to the federal government a plan detailing how these funds will be allocated and expended.

Child Care Licensing		The child care licensing program is a component of the services provided by Department of Children and Families. The program is accountable for the statewide licensure of Florida's child care facilities, specialized child care facilities for the care of mildly ill children, large family child care homes and licensure or registration of family day care homes. The purpose of the program is to ensure a healthy and safe environment for the children in child care settings and to improve the quality of their care through regulation and consultation. The department ensures that licensing requirements are met through on-going inspections of child care facilities and homes, thus preventing the continued operation of substandard child care programs
Child Care Resource and Referral Program	CCR&R	The Child Care Resource and Referral Network is dedicated to helping families find answers to their questions regarding how to identify quality child care and early education programs. The CCR&R program also conducts a search for providers that meet the specific needs of the family; the CCR&R program also provides information and community resources that may benefit the entire family.
Children's Services Council	CSC	A Children's Services Council is a local government body that oversees funding for programs and services that improve the lives of children and their families. Chapter 125 of Florida Statutes governs the creation and operation of a Children's Services Council, commonly referred to as a CSC. Florida is the only state in the nation that empowers communities to create a local government with the sole purpose of investing in the well-being of families.
Child Development Associate	CDA	A nationally recognized early childhood professional credential awarded to individuals who successfully complete the nationally established requirements of the CDA program to work with young children.
Classroom Assessment Scoring System™	CLASS	The Classroom Assessment Scoring System™ (CLASS™) is an observational tool that provides a common lens and language focused on classroom interactions that boost student learning. This tool is used as the basis for the State of Florida's Quality Rating System, and CLASS scores are used to calculate payment differentials for child care facilities serving subsidized children.
Continuing Education Units	CEUs	A measure used to track continuing education; in general, a CEU is defined as 10 clock hours of participation in a recognized continuing education program with qualified instruction and sponsorship through an accrediting CEU body.
Enhanced Field System Modernization	EFS Mod	The billing system currently in use for early learning programs.
Environment Rating Scales	ERS	The Early Childhood Environment Rating Scales are designed to assess process quality in an early childhood or school age care group. Process quality consists of the various interactions that go on in a classroom between staff and children, staff, parents, and other adults, among the children themselves, and the interactions children have with the many materials and activities in the environment, as well as those features, such as space, schedule and materials that support these interactions. Process quality is assessed primarily through observation and has been found to be more predictive of child outcomes than structural indicators such as staff to child ratio, group size, cost of care, and even type of care, for example child care center or family child care home (Whitebook, Howes & Phillips, 1995).  There are four environment rating scales, each designed for a different segment of the early childhood field: <a href="#">(ECERS-R) The Early Childhood Environment Rating Scale-Revised</a> <a href="#">(ITERS-R) The Infant/Toddler Environment Rating Scale-Revised</a> <a href="#">(FCCERS-R) The Family Child Care Environment Rating Scale-Revised</a> <a href="#">(SACERS) The School-Age Care Environment Rating Scale</a>
Federal Poverty Guidelines	FPL	The set minimum amount of gross income that a family needs for food, clothing, transportation, shelter and other necessities. In the United States, this level is determined by the Department of Health and Human Services. FPL varies according to family size. The number is adjusted for inflation and reported annually in the form of poverty guidelines. Public assistance programs, such as Medicaid in the U.S., define eligibility income limits as some percentage of FPL. The poverty guidelines are typically issued every February and correspond to the year in which they are issued.
Florida Child Care Professional Credential	FCCPC	Florida Child Care Professional Credential (FCCPC)," pursuant to Section 402.305(3)(b), F.S., is a department approved training program that consists of a minimum of 120 hours of early childhood instruction, 480 contact hours with children ages birth through eight (8) and at least two (2) methods of formal assessment that offers two (2) areas of certification; "Birth Through Five (formerly the department approved CDA Equivalency training programs)" and "School-Age (formerly the Florida School-Age Certification)."
Florida Kindergarten Readiness Screener	FLKRS	The Florida Kindergarten Readiness Screener (FLKRS) is administered to assess the readiness of each child for kindergarten. The FLKRS assessment is the Star Early Literacy®, which is an online, adaptive instrument that students complete independently in approximately 15-20 minutes. The assessment covers 3 main domains: Word Knowledge and Skills, Comprehension Strategies and Constructing meaning, and Numbers and Operations.

Florida Administrative Code	FAC	The Florida Administrative Code is the official compilation of the administrative rules and regulations of state agencies.
Florida Child Care Professional Credential	FCCPC	Florida Child Care Professional Credential (FCCPC)," pursuant to Section 402.305(3)(b), F.S., is a DCF approved training program that consists of a minimum of 120 hours of early childhood instruction, 480 contact hours with children ages birth through eight (8) and at least two (2) methods of formal assessment that offers two (2) areas of certification; "Birth Through Five (formerly the department approved CDA Equivalency training programs)" and "School-Age (formerly the Florida School-Age Certification)."
Florida Department of Children and Families	DCF	A state agency of Florida. The Department provides social services to children, adults, refugees, domestic violence victims, human trafficking victims, the homeless community, child care providers, disabled people, and the elderly.
Florida Department of Economic Opportunity	DEO	A state agency of Florida. The Department promotes economic opportunities for Floridians through workforce, community, and economic development strategies.
Florida Department of Education	DOE	A state agency of Florida. The Department governs public education and manages funding and testing for local educational agencies (school boards).
Florida Department of Health	DOH	A cabinet level agency of the state government, headed by a state surgeon general who reports to the governor. The Department is responsible for protecting the public health and safety of the residents and visitors of the state of Florida.
Florida Office of Early Learning	OEL	The Office of Early Learning is the lead agency for the administration of state and federal child care funds and partners with 31 Early Learning Coalitions, the Redlands Christian Migrant Association, and others to deliver a comprehensive early learning system of services statewide.
Florida Sunshine Law		The "Sunshine Amendment," adopted by Florida voters through a constitutional initiative in 1976 as Article II, Section 8, Florida Constitution, contains standards of ethical conduct and disclosures applicable to public officers and employees; it also requires the Legislature to adopt the code of ethics (see Code of Ethics definition above).
Gold Seal		In 1996, the Florida Legislature established the Gold Seal Quality Care program to acknowledge child care facilities and family day care homes that are accredited by nationally recognized agencies and whose standards reflect quality in the level of care and supervision provided to children. In addition, the Legislature established provisions for Gold Seal providers participating in the subsidized child care program, a.k.a. school readiness and early Learning, to receive a higher reimbursement per child, than providers not receiving a Gold Seal designation.  In 1999, the Legislature revised the program to provide tax incentives through the Department of Revenue or county tax appraiser for participating in the Gold Seal Quality Care Program. Since then, the Legislature has revised the maximum amount of the reimbursement. Currently, the rate differential cannot exceed 20% above the reimbursement rate established by the local early learning coalition, a.k.a. the local school readiness coalition.
Home Instruction for Parents of Preschool Youngsters	HIPPY	Home Instruction for Parents of Preschool Youngsters (HIPPY) is an evidenced-based program that works with families in the home to support parents in their critical role as their child's first and most important teacher.
Inclusion		The principle of enabling all children, regardless of their diverse abilities, to actively participate in natural environments in their communities, including early care and education settings.
Inclusion/Warm Services		These services educate and assist childcare providers with any special needs concerns regarding the children they are serving, particularly children with disabilities and other special health care needs. These services also provide training and consultation on issues such as managing challenging behaviors, understanding the American with Disabilities Act, screening and assessment of children with special needs, and adapting home and school environments.
Individual Education Plan	IEP	The plan for individualizing the education of a child over age three with a disability that includes measurable goals and documentation of the child's progress.
Individual Family Service Plan	IFSP	A plan for special services for young children (under three) with disabilities and their families that includes individualized supports and services that will enhance the child's development.
Infant and Toddler Program		The provision of activities to foster brain development in infants and toddlers.
Informal Child Care		Any legal but non-regulated child care, subject to health and safety requirements, that is provided by a relative or non-relative in the child's home or other location.
Licensed Family Child Care Home	FCCH	An individual that provides child care for fewer than 24 hours a day per child, as sole caregiver, in a private residence other than the child's home and meets the state and/or local family child care licensing requirements.
Licensed Large Family Child Care Provider		Two or more people that provide child care for fewer than 24 hours a day per child in a private residence other than the child's home and meet the state and/or local licensing requirements for large family child care homes.



Match		Refers to a statutorily specified percentage of program or project costs that must be contributed by an entity in order to be eligible for State or Federal funding; the value of third-party in-kind contributions and that portion of project or program costs not borne by the State or Federal government
Market Rate		The price that a child care provider charges for daily, weekly, or monthly child care services.
Office of Child Care	OCC	The Office of Child Care (OCC) supports low-income working families by providing access to affordable, high-quality early care and afterschool programs. OCC administers the Child Care and Development Fund (CCDF) and works with state, territory and tribal governments to provide support for children and their families juggling work schedules and struggling to find child care programs that will fit their needs and that will prepare children to succeed in school. The Office of Child Care was established in September 2010 and replaces the former Child Care Bureau. The Office of Child Care partners with states, territories, and tribes to administer the Child Care and Development Fund (CCDF) program.
Other Cost Accumulator	OCA	OCA is a cost accounting system to maintain the collection of costs in an organized and systematic manner.
Professional Development Initiative	PD	A continuum of learning and support activities designed to prepare individuals for work with and on behalf of young children and their families, as well as ongoing experiences to enhance this work, leading to improvements in knowledge, skills, practices, and dispositions.
Performance Funding Project	FPF	In 2014, the Florida Legislature created the Early Learning Performance Funding Project (ELPFP). It was designed to provide performance based funding for School Readiness providers that demonstrate improved: program quality, teacher-child interactions and/or child outcomes. The ELPFP has demonstrated a significant and positive effect on early childhood program quality and child outcomes among at-risk children and the teachers who support them.
Quality Initiatives	QI	Activities that enhance early learning environments and experiences.
Quality Improvement Plan	QIP	A plan created for providers that do not meet the quality threshold as set by rule 6M-4.741 Program Assessment Threshold Requirements for the School Readiness Program. The plan includes 1 to 2 targeted strategies.
Quality Rating and Improvement System	QRIS	A systematic approach to assessing, supporting, improving, and communicating the level of quality in an early care and education setting. The State of Florida currently utilizes CLASS scores as its only measurement of quality in this system, and assesses whether a child care provider can contract with an ELC to provide care to subsidized children on this. The QRIS system also uses CLASS scores to reimburse child care providers on a scale. Child care providers with higher CLASS scores receive higher reimbursement rates.
Registered Family Child Care Provider		An individual that provides child care for fewer than 24 hours a day per child, as sole caregiver, in a private residence other than the child's home and meets the state and/or local registered family child care requirements.
Religious Exemption		A child care facility which is an integral part of church or parochial schools conducting regularly scheduled classes, courses of study, or educational programs accredited by, or by a member of, an organization which publishes and requires compliance with its standards for health, safety, and sanitation. Such facilities shall meet minimum requirements of the applicable local governing body as to health, sanitation, and safety and shall meet the screening requirements pursuant to ss. 402.305 and 402.3055. Failure by a facility to comply with such screening requirements shall result in the loss of the facility's exemption from licensure.
School-Age Child Care Provider		A provider licensed or authorized as license-exempt to provide care and education of children who are at least 5 years of age by Sept 1 of the beginning of the school year and who attends kindergarten through grade 5.
School Readiness Program		The School Readiness Act, Chapter 411.01 of the Florida Statutes, School readiness programs are to be full-day, year-round to the maximum extent possible, to enable parents to work and become financially self-sufficient.
Teacher Education and Compensation Helps	T.E.A.C.H.	A scholarship program, which provides educational scholarships and financial incentives to caregivers and administrators of early childhood programs, family day care homes, and large family child care homes.
Temporary Assistance for Needy Families	TANF	Temporary Assistance for Needy Families (TANF) is one of the federal assistance programs. It began on July 1, 1997, and succeeded the Aid to Families with Dependent Children (AFDC) program, providing cash assistance to indigent American families with dependent children. This cash benefit is often referred to simply as "welfare." TANF was created by the <u>Personal Responsibility and Work Opportunity Act</u> instituted in 1996. The Act provides temporary financial assistance while aiming to get people off of that assistance, primarily through employment. The reform granted states wide discretion of how to distribute TANF entitlements.
Utilization Report		This is a management tool that is system which provides year to date expenditures of dollars by category. This data allows for funding projections, based on actual, projected and historical data, to determine if spending is on target or if adjustments may be needed.

Voluntary Prekindergarten Program	VPK	A constitutional amendment passed by Florida's voters in Nov. 2002, required a voluntary prekindergarten program for all four-year-old children. VPK is a program designed to prepare four-year-olds for kindergarten and build the foundation for their educational success. The program allows a parent to enroll his or her eligible child (four years old by September 1 and residing in Florida) in a free VPK program. The program is voluntary for children and providers.
Wait List		"Waiting list" means a list of children waiting for potential enrollment in the school readiness program once funding is available. The list is a record of the names of parent(s), the names and dates of birth of their children, waiting list date and anticipated eligibility and priority category for seeking school readiness services.