

Early Learning Coalition of Broward County, Inc.

Board Meeting Agenda

February 9, 2026, at 10:00 AM

In Person Only

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.

Section		PAGE	
1.	Call to Order		Laurie Sallarulo, Chair
2.	Roll Call		Melody Martinez, Board Liaison
3.	Chair Report <ul style="list-style-type: none"> Welcome New Appointed Board Member Rebecca Thompson Michael Asseff joined the Finance Committee Ellie Schrot joined the Finance Committee 		Laurie Sallarulo, Chair
4.	CEO Report	3	Renee Jaffe, CEO
5.	Consent Agenda <ol style="list-style-type: none"> Approve November 17, 2025, Meeting minutes B263CA1- Approve Amendments to 403B Plan Adding SECURE Act 2.0 features B263CA2- Authorize Staff to Negotiate New 5 Year Contract Cycle for Legal Services 	5 10 18	Laurie Sallarulo, Chair
6.	Finance Committee <ol style="list-style-type: none"> B263FIN1- Approve November Interim Financial Statements B263FIN2- Approve FY 2026 Amendment #3 	21 29	Cindy Arenberg-Seltzer, Committee Chair Christine Klima, CAO
7.	Regular Business <ol style="list-style-type: none"> B263RB1- Ratify 2025-2026 City of Fort Lauderdale Match Funding Agreement B263RB2- Approve Amendment to CSC 2026 Vulnerable Populations Agreement 	33 35	Christine Klima, CAO
8.	Governance Committee No Update		Dawn Liberta, Committee Chair Renee Jaffe, CEO
9.	Audit Committee No Update		Renee Podolsky, Committee Chair Christine Klima, CAO
10.	Ad Hoc Fundraising No Update		Michael Asseff, Committee Co-Chair Traci Schweitzer, Committee Co-Chair
11.	Nominating Committee No Update		Dr. Amoy Reid, Committee Chair Renee Jaffe, CEO
12.	Program Review Committee No Update		Maria Hernandez, Committee Chair
13.	Provider Representative Update Update from Provider Representatives		Krystie Castillo, Representative Faith-based Childcare Provider Amy Hauser, Provider Representative

14.	FYI Items <ul style="list-style-type: none"> FYI 1 ELC Contracts FYI 2 October Cash Disbursements FYI 3 November Cash Disbursements FYI 4 FY26 Match Report FYI 5 Board Engagement Opportunities FYI 6 FY 25-26 Committee Membership FYI 7 FY 25-26 Board Meeting Attendance FYI 8 FY 25-26 Board Calendar 	38 40 41 42 43 45 46 47	
15.	Old Business New Business Matters from our Partners Public Comment		
16.	Board Retreat March 9, 2026 @ 9:30 am		
17.	Adjourn		
<p>Please Note: The Agenda is subject to revisions and additions at the discretion of the Chair of the Coalition. Notification will be sent of any such revisions or additions. Members of the Public: Please sign up at the entry desk if attending in person, or send an email to Publiccommentssignup@elcbroward.org if you are attending virtually. Public comments regarding any agenda item must be submitted no later than five minutes after the Coalition meeting has been called to order.</p> <p>“As per §286.0105, Fla. Stat., Any person who decides to appeal any decision of the Board with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes testimony and evidence upon which the appeal is to be based.”</p>			

School Readiness (SR) Enrollment Update

After initially pausing enrollment at the start of the fiscal year due to a budget reduction, staff began enrolling again from the School Readiness waitlist on October 8th. Since then, we have been pulling approximately 800 children off the SR waitlist every three weeks. We currently have approximately 14,125 children enrolled, and as of February 4th, our waitlist is 1,189. Our wait time from application to actual enrollment is approximately 8 weeks.

VPK Enrollment Update

As of February 4th, we have 11,655 children enrolled in VPK. At this time last year, we had approximately 900 more children enrolled. However, this decreased amount tracks with the VPK Estimating Conference's decreased number of Broward children enrolling in VPK. The Estimating Conference's school year estimate for the 2025-26 school year is 11,782. We'll keep the board updated concerning enrollment throughout the rest of the school year.

Some potential good news, on the first day for parents to submit VPK applications for the 2026-27 school year, we received over 1,000 applications. We normally receive only approximately 500 applications on the first day. While this is no guarantee we'll see larger actual enrollment numbers at the start of the next school year, this initial application number is encouraging.

Legislative Update

For the FY 26 Legislative session, ELC Broward's legislative priority is focused on School Readiness funding stability. While we continue to push for increased investment in the program statewide and specifically in Broward, based on the current climate, we are also realistically pushing for at least flat funding. Renee Jaffe, CEO, presented this priority at the Broward Legislative Delegation's Public Hearing on November 13th.

Statewide, the Governor's Budget recommendations (as well as DEL's) keep all SR funding intact with a \$10 million increase in match funding. Proposed House and Senate SR budget and Coalition allocations have yet to be released.

Locally, staff efforts to raise awareness for School Readiness (SR) programs are yielding significant returns. A November presentation to the Northwest Council of elected officials generated immediate requests for ELC commission presentations. Most notably, following our December 16 presentation detailing SR impacts to the City of North Lauderdale, their Commission requested a 50% increase in their municipal match contribution. This increase was officially approved on January 13, 2026, demonstrating the tangible value of these educational outreach efforts.

Early Learning Landscape Analysis

The ELC's funding proposal to the Broward Workshop for the Early Learning Landscape Analysis research project was officially approved at the end of 2025, and we continue to finalize plan details. While we had hoped to have launched this project by now, due to staffing changes at the Florida Chamber Foundation, the collaborative work between our organizations has been on hold. While the exact launch of the surveys and focus groups remains TBD, we recently received good news the Florida Chamber will resume working with us in late February.

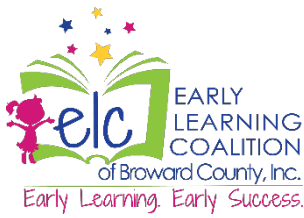
As a reminder, this project is a collaboration between the Florida Chamber Foundation and ELC Broward to better understand the early learning landscape in Broward. The study is funded by The Broward Workshop, individual Broward Workshop members, and other funders like the CSC, and the Community Foundation of Broward, and will be used to drive the creation of a future early learning Broward roadmap. The project will include surveys and focus groups with early learning stakeholders and partners, including parents, childcare owners/directors, early educators, private employers, and the Broward school district parents as well as ELC internal data, additional data, including but not limited to ALICE populations, housing, population trends, socioeconomic status, demographics, and the Chamber Foundation's score card and Gap Map, etc. This data will be analyzed and included in a comprehensive report giving insight to the state of childcare in Broward as well as challenges, successful practices, and an early learning road map for the future.

Repeal of CCDF Childcare Rules

The U.S. Department of Health and Human Services (HHS), through its Administration for Children and Families, the federal arm overseeing the nationwide childcare subsidy program, announced its plans to rescind a series of childcare rules approved in 2024 that were put in place to better support the childcare provider community and low-income parents. These provisions were scheduled to be implemented in August 2026 and included reimbursing childcare programs based on enrollment rather than attendance, paying childcare providers in advance of services, and allowing for guaranteed provider reimbursements for a set number of contracted slots for hard-to-serve populations (infant/toddler care, special needs).

Rollout of ELC's New Payroll System

On January 7, 2026, we successfully completed our first payroll using the Coalition's new human resources and payroll system, UKG. Over the past five months, the HR, Finance, and IT teams have collaborated to design and implement streamlined workflows that enhance efficiency and provide better access to key data across the organization. This was a huge effort that required a lot of teamwork and time. It rolled out without any major issues.



Early Learning Coalition of Broward County, Inc.

Board Meeting Minutes

November 17, 2025, at 9:00 AM

Virtual Meeting Only

Members in Attendance	Chair Laurie Sallarulo (late); Dawn Liberta; Michael Asseff; Cindy Arenberg-Seltzer; Sharonda Bailey; Krystie Castillo; Jodi Davidson; Amy Hauser; Carol Hylton; Renee Podolsky; Dr. Amoy Reid; Ellie Schrot; Jessica Rodriguez; Traci Schweitzer; Zachary Talbot; Karen Taveras; Megan Turetsky; Julie Winburn
Members Absent (Excused)	Kirk Englehardt; Maria Hernandez
Members Absent (Unexcused)	
Honorary Members	
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Hubert Cesar, CICO; Howard Bakalar, CPO; Melody Martinez, Board Liaison; Lizbeth DelVecchio, Executive Assistant & Special Projects Coordinator; Allison Metsch, Senior Dir. of Education & Quality; Amy Moore, Senior Dir. of Family Services and Customer Services; Ancel Pratt III, Senior Dir. of Communications; Alesia Davis, Dir. of Family Services; Ayme Hamoui, Dir. of Education Program Assessment; Andres Calero, Accountant; Beverly Hung, Sr. Dir. of Human Resources; Daniel Hollenbaugh, AP and Payroll Manager; Gracy Haladjian, Dir. of Family & Customer Services; Magdalena Laino, Quality Assurance Manager; Megan DeGraaf, Purchasing & Procurement Specialist; Reinier Potts, Financial Analyst; Roy Persaud, Accountant; Sandra Paul, Senior Dir. of Provider Reimbursement; Stephanie Landreville, Controller
Others in Attendance	Jacob Horowitz, Legal Counsel

Item	Action/Discussion
Welcome & Call to Order	First Vice Chair Dawn Liberta called the meeting to order at 9:01 a.m. Roll was called, and a quorum was established.
Chair Report <ul style="list-style-type: none"> Megan Turetsky joined the Ad Hoc Fundraising Committee 	First Vice Chair Dawn announced that Megan Turetsky has joined the Ad Hoc Fundraising Committee.
CEO Report	CEO Renee reported that School Readiness enrollment has resumed at a modest pace after a short pause. The Kindness Counts initiative was successful. Renee thanked Board Member Dawn for attending. Renee also reported, the Early Learning Landscape collaboration project is progressing, and the December meeting may be canceled due to a light agenda.
Mission Moment Video – Kindness counts	Allison Metsch shared the Kindness Counts video.
Consent Agenda <ol style="list-style-type: none"> Approve September 15, 2025, Meeting minutes B262CA1 – Accept CARES/SECURE Act Interim Amendment to ELC's 403B Retirement Plan B262CA2 – Approve updated Continuity of Operations Plan (COOP) 	A Motion was made by Jessica Rodriguez and Seconded by Carol Hylton to move the Consent Agenda. The Motion was unanimously approved. Motion Passed.

Finance Committee 1. B262FIN1 – Approve September 2025 Interim Financial Statements 2. B262FIN2 – Approve FY 2026 Amendment #2	<p><u>September 2025 Interim Financial Statements</u></p> <p>CAO Christine Klima presented the September 2025 Interim Financial Statements.</p> <p>The Finance Committee brought forth a Motion to Approve September 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant. The Motion was unanimously approved. Motion Passed</p> <p><u>FY 2026 Budget Amendment #2</u></p> <p>CAO Christine Klima presented the FY2026 Amendment #2.</p> <p>The Finance Committee brought forth a Motion to Approve FY2026 Budget Amendment #2. The Motion was unanimously approved. Motion Passed</p>
Regular Business 1. B262RB1 – Ratify FY26 Broward County School Readiness Match Contract Adjustment	<p><u>Broward County School Readiness Match Agreement Amendment</u></p> <p>CAO Christine Klima presented the Broward County School Readiness Match Agreement Amendment.</p> <p>A Motion was made by Cindy Arenberg-Seltzer and Seconded by Traci Schweitzer to Ratify the Executed Budget Increase Amendment 23-CP-CSA-3516-01 CA# 6 to the Broward County School Readiness Match Funding Agreement for the October 1, 2025, to September 30, 2026, Contract Year. The Motion was unanimously approved. Motion Passed.</p> <p><u>Abstentions:</u></p> <ul style="list-style-type: none"> Julie Winburn abstained due to her role with Broward County.
Governance Committee No Update	None
Audit Committee No Update	None
Ad Hoc Fundraising Update from Committee Chairs	<p>Committee Co-Chair Traci Schweitzer announced a Chipotle Give Back Night fundraiser on Wednesday, December 3, from 5:00–9:00 p.m. at the Fort Lauderdale location. Guests must show the flyer or mention the ELC for the Coalition to receive 25% of the proceeds.</p> <p>CEO Renee Jaffe shared that the Ad Hoc Fundraising Committee has created two subgroups—one for Give Back Nights/community engagement and one for corporate sponsorships. Each subgroup will meet separately, the full committee will reconvene in January, and fundraising plans will be presented at the February Board meeting.</p>

Program Review Committee No Update	None
Provider Representatives Update from Provider Representatives	None
Old Business	None
New Business	None
Matters from the Chair	None
Matters from our Partners	None
Public Comments	None
Next Meeting	<u>December 15, 2025, at 9:30 AM</u>
Adjourn	Cindy Arenberg-Seltzer made a motion to adjourn the meeting at 9:25 AM

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

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

LAST NAME—FIRST NAME—MIDDLE NAME Winburn, Julie		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE Early Learning Coalition	
MAILING ADDRESS 1 N University Drive		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:	
CITY Plantation, FL	COUNTY Broward	<input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY	
DATE ON WHICH VOTE OCCURRED 11/17/25		NAME OF POLITICAL SUBDIVISION: Broward County	
		MY POSITION IS: <input type="checkbox"/> ELECTIVE <input checked="" 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 equally to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

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

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

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

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

* * * * *

ELECTED OFFICERS:

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

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

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

* * * * *

APPOINTED OFFICERS:

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

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

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

APPOINTED OFFICERS (continued)

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

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

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

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Julie Winburn, hereby disclose that on November 17, 20 25 :

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

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

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

B262RB1 Ratify the Executed Budget Increase Amendment 23-CP-CSA-3516-01 CA# 6 to the Broward County School Readiness Match Funding Agreement for the October 1, 2025, to September 30, 2026, Contract Year.

I abstain as I am employed by Broward County.

11/17/25

Date Filed

Julie Winburn

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	B263CA1/Board
DATE:	February 9, 2026
SUBJECT:	Amendments to 403B Plan Document to Add SECURE Act 2.0 features
FOR ACTION:	Yes
RECOMMENDED ACTIONS:	<p>Adopt Amendments to the Coalition's Retirement Plan Document in Accordance with SECURE Act 2.0 of 2022 Final Regulations Issued by the IRS on September 15, 2025:</p> <ol style="list-style-type: none"> 1. Permit employees to elect to make salary deferrals to Roth accounts under the Plan Effective January 1, 2026, pending legal review 2. Confirm that Age 50 catch-up contributions allowed under the Plan include optional higher contribution limits for participants attaining age 60, 61, 62 or 63 during the plan year effective January 1, 2026, pending legal review
AS RECOMMENDED BY	Governance Committee/ January 29, 2026
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

Background Information:

On September 15, 2025, the Department of the Treasury and the Internal Revenue Service (IRS) issued final regulations addressing several SECURE Act 2.0 provisions relating to catch-up contributions. Catch-up contributions are additional contributions under a 401(k) or similar workplace retirement plan for employees who are age 50 or older. The final regulations require that catch-up contributions made by participants with FICA wages that exceeded \$145,000 in the prior year must be designated as after-tax Roth contributions starting January 1, 2026. Our Plan does not currently allow employee deferrals to Roth accounts at all, and the Plan must be amended to make this option available to all participants, including those affected by the new rule, so that everyone over age 50 has the opportunity to maximize their retirement savings through our Plan.

The final regulations also provide guidance relating to increased catch-up contribution limits under the SECURE Act 2.0 for plan participants between the ages of 60-63. Since these "super catch-up" contributions are not mandatory for all plans, the IRS recommends that a plan's terms clarify whether or not a reference to the age 50 catch-up contribution limits in the plan terms includes the optional higher limit for participants attaining age 60, 61, 62, or 63. The plan must therefore be further amended to affirm that this option will be permitted effective January 1, 2026.

Corebridge Financial, the record-keeper and platform for our Plan, will eventually issue an updated prototype plan document that will incorporate all of the requirements from the final regulations by the IRS deadline in 2027, but we wish to adopt amendments to the current Plan documents now to ensure that the Plan is being operated in accordance with its written terms in the meantime.

Current Status:

Staff have worked with Corebridge to draft two amendments to the Plan: The first amendment permits Roth employee deferrals for all participants; and the second affirms that age 50 catch up contributions allowed by the Plan include the optional higher limit for participants attaining age 60, 61, 62 or 63 during the Plan year.

Corebridge requires that the two changes be memorialized in two different amendments. Drafts of the amendments are attached and are pending legal review.

Governance Committee Recommendation:

Amendments to the Coalition's Retirement Plan Document in Accordance with SECURE Act 2.0 of 2022 Final Regulations Issued by the IRS on September 15, 2025:

1. Permit employees to elect to make salary deferrals to Roth accounts under the Plan Effective January 1, 2026, pending legal review
2. Confirm that Age 50 catch-up contributions allowed under the Plan Include optional higher contribution limits for participants attaining age 60,61,62 or 63 during the plan year effective January 1, 2026, pending legal review

Supporting Documentation:

- Draft Amendment to the Early Learning Coalition of Broward County, Inc. Retirement Plan ("the Plan") Permitting Roth Deferrals
- Draft Amendment to the Early Learning Coalition of Broward County, Inc. Retirement Plan ("the Plan") Confirming Availability of SECURE ACT 2.0 "Super Catch-Up" Contributions.
- IRS 2026 403B Contribution Limit Chart

AMENDMENT TO THE EARLY LEARNING COALITION OF BROWARD COUNTY, INC. RETIREMENT PLAN (“the Plan”) [PERMITTING ROTH DEFERRALS]

WHEREAS, Early Learning Coalition of Broward County, Inc. (the “Employer”) maintains the Early Learning Coalition of Broward County, Inc. Retirement Plan (the “Plan”) for its employees;

WHEREAS, Early Learning Coalition of Broward County, Inc. has decided that it is in its best interest to amend the Plan;

WHEREAS, Section 14.01(b) of the Plan authorizes the Employer to amend the selections under the Early Learning Coalition of Broward County, Inc. Retirement Plan Adoption Agreement.

NOW THEREFORE BE IT RESOLVED, that the Early Learning Coalition of Broward County, Inc. Retirement Plan Adoption Agreement is amended as follows. The amendment of the Plan is effective as of 1-1-2026.

1. The Adoption Agreement is amended to read:

6A-5 **ROTH DEFERRALS.** Roth Deferrals (as defined in Section 3.03(g) of the Plan) are not permitted under the Plan, unless designated otherwise under this AA §6A-5. Roth Deferrals, if available, are subject to the terms of the governing Investment Arrangement(s).

- ☒ (a) **Availability of Roth Deferrals.** Roth Deferrals are permitted under the Plan. *[Note: If Roth Deferrals are effective as of a date later than the Effective Date of the Plan, designate such special Effective Date in AA §6A-9 below.]*
- ☐ (b) **Distribution of Roth Deferrals.** Unless designated otherwise under this subsection, to the extent a Participant takes a distribution or withdrawal from his/her Salary Deferral Account(s), the Participant may designate the extent to which such distribution is taken from the Pre-Tax Deferral Account or from the Roth Deferral Account. (See Section 8.10 of the Plan for default distribution rules if a Participant fails to designate the appropriate Account for corrective distributions from the Plan.)

Alternatively, the Employer may designate the order of distributions for the distribution types listed below or in a separate administrative procedure:

- ☐ (1) **Distributions and withdrawals.**
- ☐ (i) Any distribution will be taken on a pro rata basis from the Participant’s Pre-Tax Deferral Account and Roth Deferral Account.
- ☐ (ii) Any distribution will be taken first from the Participant’s Roth Deferral Account and then from the Participant’s Pre-Tax Deferral Account.
- ☐ (iii) Any distribution will be taken first from the Participant’s Pre-Tax Deferral Account and then from the Participant’s Roth Deferral Account.
- ☐ (2) **Distribution of Excess Deferrals.**
- ☐ (i) Distribution of Excess Deferrals will be made from Roth and Pre-Tax Deferral Accounts in the same proportion that deferrals were allocated to such Accounts for the calendar year.
- ☐ (ii) Distribution of Excess Deferrals will be made first from the Roth Deferral Account and then from the Pre-Tax Deferral Account.
- ☐ (iii) Distribution of Excess Deferrals will be made first from the Pre-Tax Deferral Account and then from the Roth Deferral Account.
- ☐ (c) **IN-PLAN ROTH CONVERSIONS.** The Plan does not permit a Participant to make an In-Plan Roth Conversion under the Plan. To override this provision to allow Participants to make an In-Plan Roth Conversion, subsection (a) and this subsection (c) must be checked.
- ☐ (1) **Effective date.** Effective _____, a Participant may elect to convert all or any portion of his/her non-Roth vested Account Balance to an In-Plan Roth Conversion Account.

[Note: The Plan must provide for Roth Deferrals under AA §6A-5 as of the effective date designated in this subsection (c). An election under this subsection (c) does not affect an In-Plan Roth Conversion that was allowed under prior Plan provisions.]

- (2) **In-Service Distribution.** For a Participant to convert his/her eligible contributions to Roth Deferrals through an In-Plan Roth Conversion, the Participant need not be eligible to take a distribution from the Plan.

To override this default provision to require a distributable event, complete this subsection (2).

- ☐ If this subsection (2) is checked, a Participant must be eligible for a distribution of any amounts converted to Roth Deferrals through an In-Plan Roth Conversion. Thus, only amounts that are eligible for distribution under AA §9 or AA §10 are eligible for In-Plan Roth Conversion.

[Note: If this subsection (2) is not checked, a Participant may convert any or all of the eligible contribution sources to Roth Deferrals through an In-Plan Roth Conversion.]

- (3) **Contribution sources.** An Employee may elect to make an In-Plan Roth Conversion from all available contribution sources under the Plan.

To override this default provision to limit the contributions sources available for In-Plan Roth Conversion, select the applicable contribution sources from which an In-Plan Roth Conversion is available:

- ☐ (i) Pre-tax Deferrals
☐ (ii) Employer Contributions
☐ (iii) Matching Contributions
☐ (iv) Safe Harbor Contributions
☐ (v) QNECs
☐ (vi) After-Tax Contributions
☐ (vii) Rollover Contributions
☐ (viii) Describe: _____

[Note: Any contribution sources described in this subsection (viii) must be definitely determinable and not subject to Employer discretion.]

- ☐ (4) **Limits applicable to In-Plan Roth Conversions.** No special limits apply with respect to In-Plan Roth Conversions, unless designated otherwise under this subsection (4).

- ☐ (i) Roth conversions may only be made from contribution sources that are fully vested (i.e., 100% vested).

[Note: If an In-Plan Roth Conversion is permitted from partially-vested sources, special rules apply for determining the vested percentage of such amounts after conversion.]

- ☐ (ii) A Participant may not make an In-Plan Roth Conversion of less than \$____.

- ☐ (iii) A Participant may not make an In-Plan Roth Conversion of any outstanding loan amount.

[Note: If this subsection (iii) is not checked, a Participant may convert amounts that are attributable to an outstanding loan, to the extent the loan relates to a contribution source that is eligible for conversion under subsection (3) above.]

- ☐ (iv) Describe: _____

[Note: Any selection in this subsection (iv) must be definitely determinable and not subject to Employer discretion.]

- ☐ (5) **Amounts available to pay federal and state taxes generated from an In-Plan Roth Conversion.** No special provisions apply to allow Participants to withdraw funds to pay federal or state taxes generated from an In-Plan Roth Conversion, except as provided otherwise under this subsection (5).

- ☐ (i) **In-service distribution.** If the Plan does not otherwise permit an in-service distribution at the time of the In-Plan Roth Conversion and this subsection (i) is checked, a Participant may elect to take an in-service distribution solely to pay taxes generated from the In-Plan Roth Conversion to the extent such in-service distribution would otherwise be permitted under Section 8.09 of the Plan.

[Note: If this subsection (i) is checked, a Participant may take an in-service distribution only to the extent such distribution would otherwise be permitted under the provisions of Section 8.09 of the Plan. Thus, for example, a Participant may not take an in-service distribution of amounts attributable to Salary Deferrals (including any QNECs or Safe Harbor contributions) prior to age 59½.]

- ☐ (ii) **Participant loan.** Generally, a Participant may request a loan from the Plan to the extent permitted under Section 13 of the Plan and AA Appendix B. However, to the extent a Participant loan is not otherwise allowed and this subsection (ii) is selected, a Participant may receive a Participant loan solely to pay taxes generated from an In-Plan Roth Conversion.

[Note: If this subsection (ii) is selected and Participant loans are not otherwise authorized under the Plan, any Participant loan made pursuant to this subsection (ii) will be made in accordance with the default loan policy described in Section 13 of the Plan.]

- ☐ (6) **Distribution from In-Plan Roth Conversion Account.** Distributions from the In-Plan Roth Conversion Account will be permitted at the same time as permitted for Roth Deferrals, as set forth under AA §10-1, unless designated otherwise under this subsection (6). However, earlier distribution of certain converted amounts may be required to the extent necessary to protect distribution options that were available with respect to such converted amounts prior to the In-Plan Roth Conversion.
- ☐ (i) In-service distributions will not be permitted from an In-Plan Roth Conversion Account. However, a distribution must continue to be offered for any converted amounts as of the earliest date a distribution would otherwise be permitted for such converted amounts, without regard to the In-Plan Roth Conversion.
- ☐ (ii) An in-service distribution may be made from the In-Plan Roth Conversion Account at any time, subject to any source distributions restrictions that applied to amounts prior to the conversion.
- ☐ (iii) Describe distribution options: _____

[Note: This subsection (6) may not be used to eliminate an in-service distribution option that was otherwise available at the time of the In-Plan Roth Conversion. Thus, for example, if a Participant is permitted to make an In-Plan Roth Conversion of After-Tax Employee Contributions or Rollover Contributions, and such contributions are eligible for immediate distribution at the time of the In-Plan Roth Conversion, those amounts must continue to be available for distribution after the In-Plan Roth Conversion. To the extent a selection in this subsection (6) results in an improper elimination of a distribution right, the provisions of this subsection (6) will not apply.]

- ☐ (d) **Describe special rules applicable to Roth Deferrals:** _____

[Note: Any special rules must satisfy the requirements applicable to Roth Deferrals under Code §402A and the nondiscrimination requirements under Code §401(a)(4).]

EMPLOYER SIGNATURE PAGE

PURPOSE OF EXECUTION. This Signature Page is being executed to effect:

- ☐ (a) The adoption of a **new plan**, effective _____ [insert Effective Date of Plan]. [**Note:** Date can be no earlier than the first day of the Plan Year in which the Plan is adopted.]
- ☒ (b) An **amendment or restatement** of the Plan. If this Plan is being amended, a snap-on amendment may be used to designate the modifications to the Plan or the updated pages of the Adoption Agreement may be substituted for the original pages in the Adoption Agreement. All prior Employer Signature Pages should be retained as part of this Adoption Agreement.
- (1) Effective Date(s) of amendment/restatement: 1-1-2026
[**Note:** Generally, the Effective Date should not be earlier than January 1, 2010. However, in rare circumstances, the Effective Date may be as early as January 1, 2009.]
- (2) Name of plan being amended/restated: Early Learning Coalition of Broward County, Inc. Retirement Plan
- (3) The original effective date of the plan being amended/restated: 9-1-2002
- (4) If Plan is being amended, identify Adoption Agreement sections being amended: AA §6A-5

VOLUME SUBMITTER SPONSOR INFORMATION. The Volume Submitter Sponsor (or authorized representative) will inform the Employer of any amendments made to the Plan and will notify the Employer if it discontinues or abandons the Plan. To be eligible to receive such notification, the Employer agrees to notify the Volume Submitter Sponsor (or authorized representative) of any change in address. The Employer may direct inquiries regarding the Plan or the effect of the Favorable IRS Letter to the Volume Submitter Sponsor (or authorized representative) at the following location:

Name of Volume Submitter Sponsor (or authorized representative): VALIC Retirement Services Company

Address: 2919 Allen Parkway, L-10, Houston, Texas 77019

Telephone number: (888) 478-7020

IMPORTANT INFORMATION ABOUT THIS VOLUME SUBMITTER PLAN. A failure to properly complete the elections in this Adoption Agreement or to operate the Plan in accordance with applicable law may result in disqualification of the Plan. The Employer may rely on the Favorable IRS Letter issued by the National Office of the Internal Revenue Service to the Volume Submitter Sponsor as evidence that the Plan is qualified under Code §403(b), provided that the Plan is word-for-word identical or substantially similar to the Volume Submitter Plan approved by the Internal Revenue Service.

By executing this Adoption Agreement, the Employer intends to adopt the provisions as set forth in this Adoption Agreement and the related Plan document. By signing this Adoption Agreement, the individual below represents that he/she has the authority to execute this Plan document on behalf of the Employer. This Adoption Agreement may only be used in conjunction with Basic Plan Document #08. The Employer understands that the Volume Submitter Sponsor has no responsibility or liability regarding the suitability of the Plan for the Employer's needs or the options elected under this Adoption Agreement. It is recommended that the Employer consult with legal counsel before executing this Adoption Agreement.

Early Learning Coalition of Broward County, Inc.
(Name of Employer)

(Name of authorized representative)

(Title)

(Signature)

(Date)

AMENDMENT TO THE EARLY LEARNING COALITION OF BROWARD COUNTY, INC. RETIREMENT PLAN (“the Plan”) CONFIRMING AVAILABILITY OF SECURE ACT 2.0 “SUPER CATCH-UP” CONTRIBUTIONS.

WHEREAS, Early Learning Coalition of Broward County, Inc. (the “Employer”) maintains the Early Learning Coalition of Broward County, Inc. Retirement Plan (the “Plan”) for its employees;

WHEREAS, Early Learning Coalition of Broward County, Inc. has decided that it is in its best interest to amend the Plan;

WHEREAS, Section 14.01(b) of the Plan authorizes the Employer to amend the selections under the Early Learning Coalition of Broward County, Inc. Retirement Plan Adoption Agreement.

NOW THEREFORE BE IT RESOLVED, that the Early Learning Coalition of Broward County, Inc. Retirement Plan Adoption Agreement is amended as follows. The amendment of the Plan is effective as of 1-1-2026.

1. The Adoption Agreement is Amended to read:

6A-4 **CATCH-UP CONTRIBUTIONS.** Age 50 Catch-Up Contributions (as defined in Section 3.03(d) of the Plan) and Special Catch-Up Contributions for Qualified Employees of Qualified Organizations (as defined in Section 3.03(e) of the Plan) are permitted under the Plan, unless designated otherwise under this AA §6A-4. **Age 50 Catch-Up Contributions include the optional higher limit for participants attaining age 60,61,62 or 63 during the plan year as set forth in Section 414v of the SECURE Act 2.0 of 2022 and in accordance with final regulations for the provisions issued by the IRS on 9/15/2025 II. Revisions to § 1.414(v) of the SECURE Act 2.0 of 2022.**

By executing this Amendment, the Employer intends to adopt the provisions as set forth in this Amendment and the related Plan document. By signing this Amendment, the individual below represents that he/she has the authority to execute this Plan document on behalf of the Employer.

Employer Name: Early Learning Coalition of Broward County, Inc.

Authorized Representative: Laurie Sallarulo, Board Chair

(Signature) (Date)

IRS 2026 403B contribution limits*

Category	Standard Contribution Limit	Catch-Up Contribution Limit	Total Contribution Limit
Under 50	\$24,500	N/A	\$24,500
Age 50-59, 64+	\$24,500	\$8,000	\$32,500
Age 60-63	\$24,500	\$11,250	\$35,750

**Also applies to Roth 401(k) and 457(b)*

Source: IRS.gov.

ITEM/MEETING	B263CA2/ Board
DATE:	February 9, 2026
SUBJECT:	New Contract Cycle for General Counsel and Labor Law Legal Services
FOR ACTION:	Yes
RECOMMENDED ACTION:	Authorize Coalition staff to forgo competitive procurement and negotiate new contract cycles with Goren, Cherof, Doody & Ezrol PA and Bryant Miller Olive PA for legal services starting July 1, 2026, in accordance with the proposed rated changes and pending legal review by outside counsel .
AS RECOMMENDED BY:	Executive Committee/ February 3, 2026
FINANCIAL IMPACT:	Estimated total cost \$100,000 Annually
ELC STAFF LEAD	C. Klima

Background Information:

In 2022, the Early Learning Coalition (ELC) selected Goren, Cherof, Doody & Ezrol, P.A. (Goren Cherof) to provide General Counsel legal services through a public procurement process. Legal services are exempt from the competitive-solicitation requirements of §287.057(3)(e)4, F.S. and the Coalition may choose whether to procure these services at its discretion.

In 2023, the Board approved Goren Cherof's recommendation to separately engage Bryant Miller Olive, P.A. (Bryant Miller) to provide specialized labor-related legal services. These services had previously been included within the overall General Counsel scope of work. Both firms operate at the same hourly rates established under the Goren Cherof Agreement, and they coordinate on labor-related matters without duplicative effort or billing.

The final contract renewal period for both Agreements expires June 30, 2026. A new legal services contract cycle must therefore begin July 1, 2026, to maintain continuity of legal services and ensure ongoing support for the Coalition's governance, operations, and risk management. Historically, ELC staff have engaged outside counsel Bob de la Fuente, P.A., General Counsel for the Early Learning Coalition of Miami-Dade & Monroe Counties and Shareholder at Lehtinen, Schultz, PLLC, to assist with the development and review of Broward's General Counsel Agreements for a nominal fee.

Current Status:

Both Goren Cherof and Bryant Miller have submitted written proposals requesting a rate adjustment from \$250/hour to \$275/hour beginning July 1, 2026, with a 2% annual increase for each subsequent year over a five-year contract period. Staff have reviewed these requests and confirmed that the proposed rates remain highly competitive within the Broward legal services marketplace for comparable work.

Staff report satisfaction with the quality of services provided by both firms and note that the dual-firm structure has functioned effectively throughout the current contract cycle.

Executive Committee Recommendation:

Authorize Coalition staff to forgo competitive procurement and negotiate new contract cycles with Goren, Cherof, Doody & Ezrol PA and Bryant Miller Olive PA for legal services starting July 1, 2026, in accordance with the proposed rated changes and pending legal review by outside counsel.

Supporting Documentation:

- Goren Cherof Letter with proposed rate changes
- Bryant Miller Letter with proposed rate changes

Julie F. Klahr
JKlahr@GorenCherof.com



GOREN CHEROF
DOODY & EZROL P.A.
ATTORNEYS AT LAW

January 14, 2026

Laurie Sallarulo, Board Chair
c/o Christine Klima, CAO
Early Learning Coalition of Broward County, Inc.
14750 West Cypress Creek Road, Suite 301
Fort Lauderdale, FL 33309

RE: Early Learning Coalition of Broward County, Inc. (ELC) / Legal Services

Dear Ms. Sallarulo:

It has been our honor to provide legal services to the Early Learning Coalition of Broward County, Inc. (ELC) for the past five years and we look forward to continuing our relationship with the organization. I have been requested to provide a fee proposal for continuation of our services with the ELC for the next five years.

Our law firm has traditionally charged reduced rates to certain clients, such as the ELC, in consideration of its non-profit status and focus on community services. We intend to continue to do so. Although we have kept our rates flat for this five-year period, costs and rates in the marketplace continue to increase and our rates for the ELC remain disproportionately low.

We respectfully submit a proposed increase of our hourly rate from \$250/hour to \$275/hour for the first year of our renewed contract with the ELC. This increase is an amount less than if our rates increased annually by three percent (3%) over the five-year term of our existing contract. In order to avoid large increases in any given year going forward, we further propose a two percent (2%) increase each year in years 2-5. These proposed modifications still fall below professional industry standards in the South Florida marketplace.

We appreciate the ELC's consideration of our proposal. Please advise if you have any questions or concerns.

Sincerely,

JULIE F. KLAHR

cc: Renee Jaffe, CEO

January 14, 2026

VIA EMAIL Rjaffe@elcbroward.org

Ms. Renee Jaffe
Chief Executive Officer
Early Learning Coalition of Broward County, Inc.
1475 W. Cypress Creek Road, Suite 301
Ft. Lauderdale, FL 33309

Dear Ms. Jaffe:

This letter is to advise you that we occasionally review our client rates and require implementation of rate adjustments. We are seeking to make a rate adjustment effective July 1, 2026, and adjust the rate to \$275 per hour for attorneys, and \$150 for paralegals. Further, we would like the legal services agreement to be for a term of five years with a 2% rate adjustment effective on July 1 in each year of the contract.

We truly value your business and appreciate you choosing our firm for labor and employment services.

If this is acceptable, please let me know via return email and provide us with an updated Legal Services Agreement.

As always, I am available at your convenience to answer any questions you may have. Thank you for your continuing trust and confidence in us.

Very Truly Yours,

BRYANT MILLER OLIVE P.A.



Denise M. Heekin

ITEM/MEETING	B263FIN1/ Board
MEETING DATE:	February 9, 2026
SUBJECT:	December 2025 Interim Financial Statements
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve December 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant
AS RECOMMENDED BY:	Finance Committee / February 3, 2026
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

Background Information:

The Interim Financial Statements for the six-month period ending December 30, 2025, are attached for review. Financial Highlights for the period are as follows:

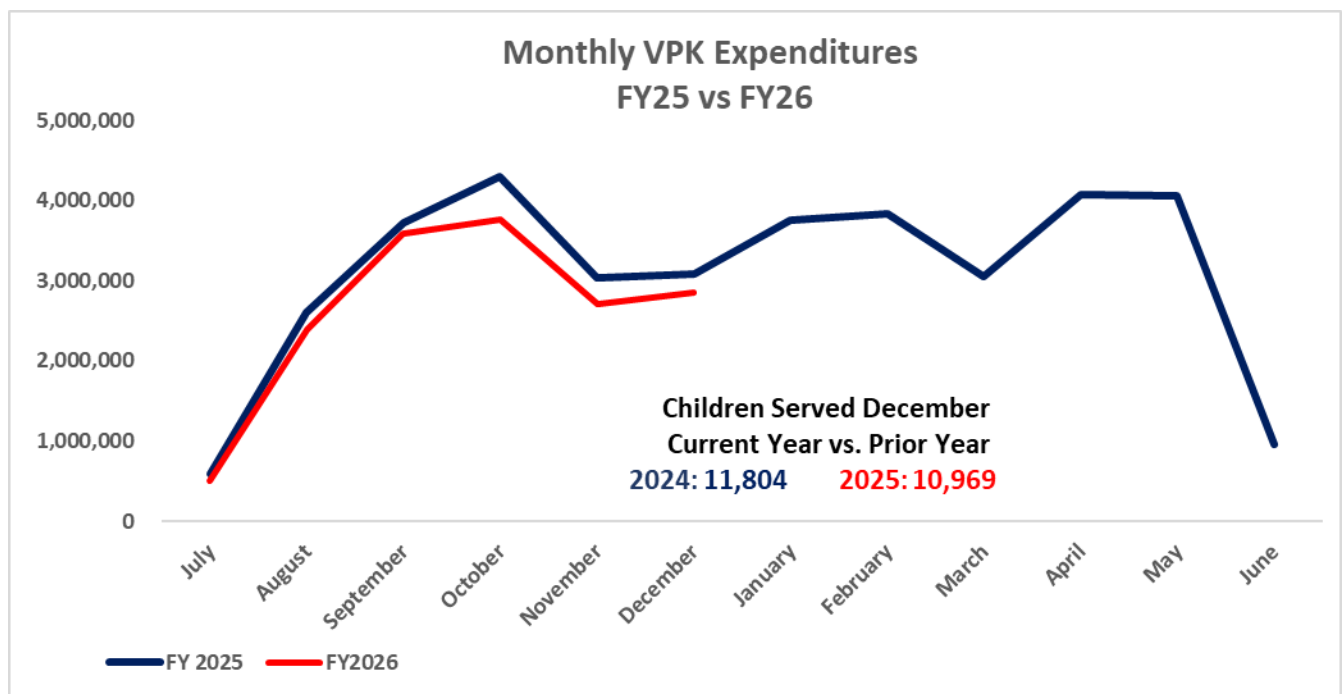
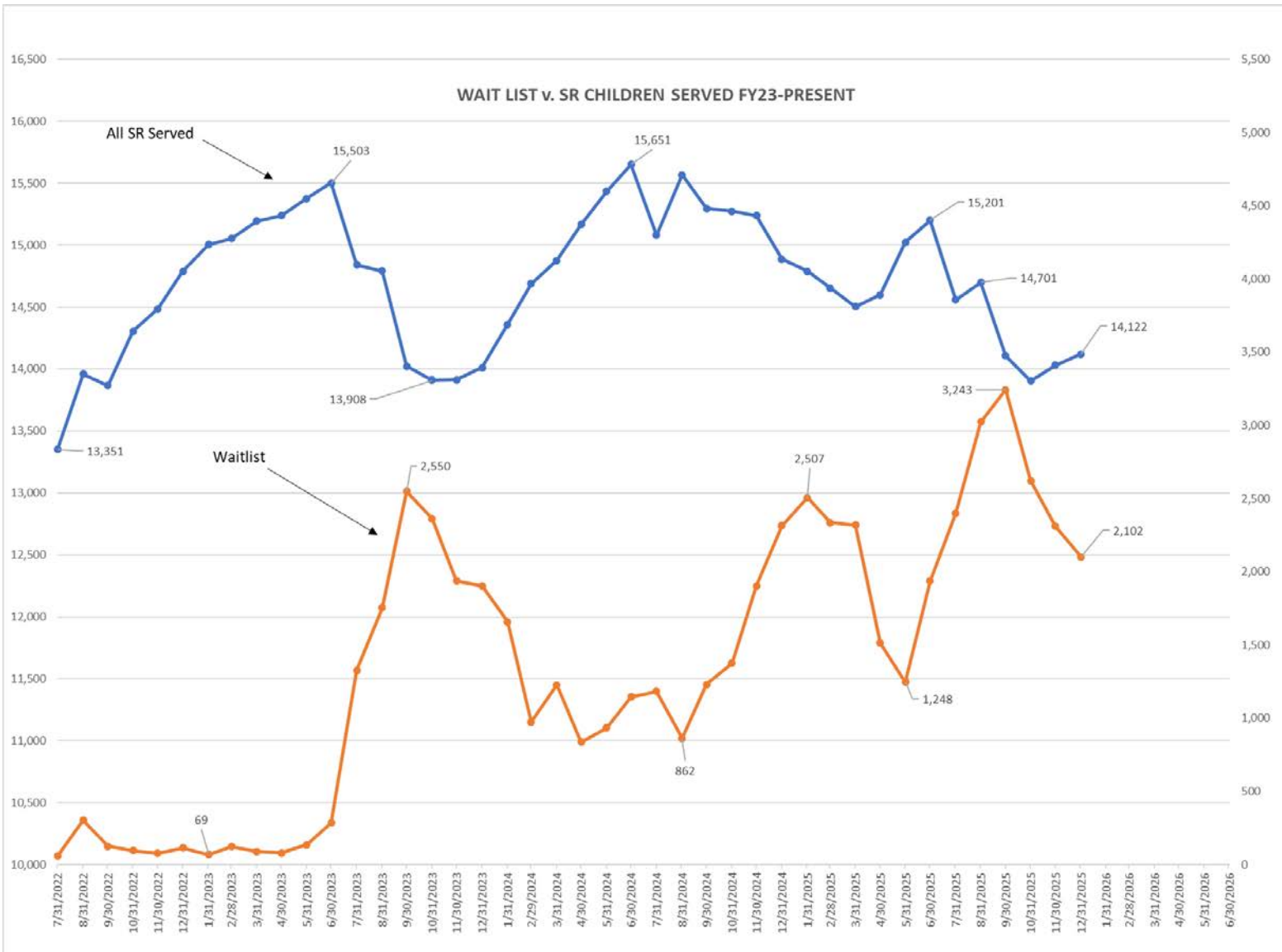
- **School Readiness:** FY2026 School Readiness child care slot expenditures (including SR and local funding) were 48% of the annual budget for that line item at the end of the second quarter. This is 2% below the 50% target for mid-year because of enrollment pause during the first quarter and a slightly lower actual average cost of care (.5%) than originally forecast. We anticipate that expenditures will continue to gain momentum over the next two quarters as we call more than 700 children from the waiting list every 3 weeks. The waiting list was 3,243 on September 30, but it has since decreased to approximately 2,100 after we began enrolling again during October. Waiting time for most families on the list was approximately 120 days. We project our average census over the year will be approximately 14,500 children per month. See attached charts for more information and utilization projections going forward.
 - Expenditures for Gold Seal and CLASS rate differentials were still high at 57% of their combined allocations, a pace that may again require us to absorb costs due to an anticipated statewide funding shortfall. DEL has indicated that we may receive an additional \$1.5 million in SR base allocation to help cover this shortfall. The request is currently under review with FDOE and we anticipate final confirmation in February.
1. **VPK:** VPK expenditures were 44% as of September, which is lower than the prior year due to a decrease in the population of 4-year-olds in the County. Attendance for school year services began in August and expenditures fluctuate throughout the year. Funding is allocated by DEL to match the actual need for services each year and our allocation will likely be reduced by approximately \$1 million before year end.
 2. **Vulnerable Populations Program:** Mid-year expenditures at 65% are high for the Vulnerable Populations Program because program growth has been steadily outpacing its funding allocation for the past three years. CSC is currently considering making changes to program rules to manage costs going forward and new enrollments for non-emergency cases have been paused in the meantime. CSC will also amend the FY2026 Agreement to permit \$515K from the prior contract year increase to be rolled forward. See proposed Budget Amendment #3 in this Finance Committee packet and the proposed Agreement Amendment item in the Executive Committee packet for more information.

Finance Committee Recommendation:

Approve the December 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant.

Supporting Documents:

- December Interim Financial Statements
- SR Children Served vs Waitlist and VPK Expenditures Charts
- December Utilization Projections





Early Learning Coalition of Broward County, Inc.

INTERIM FINANCIAL STATEMENTS For The Six Months Ended December 31, 2025

**Submitted to the Board of Directors
February 9, 2026
As Recommended by the Finance
Committee
at the February 3, 2026 Meeting**

Early Learning Coalition of Broward County, Inc.
Statement of Financial Position
As of December 31, 2025

	<u>12/31/2025</u>	<u>12/31/2024</u>
Assets:		
Cash	\$ 13,653,487	\$ 7,201,582
Grants Receivable	16,808,661	27,840,280
Accounts Receivable	1,470,423	1,425,132
Due From Providers	-	26,731
Prepaid Expense	576,275	1,022,726
Fixed Assets	9,925	14,702
Operating ROU Asset	866,616	1,083,944
Total Assets	<u>\$ 33,385,388</u>	<u>\$ 38,615,097</u>
 Liabilities:		
Accounts Payable	121,022	156,381
Salary & Benefits Payable	(12,603)	(13,564)
Compensated Absences	693,696	606,880
Due to Providers	12,620,206	12,490,935
Due to Other Agencies	32,294	294,147
Deferred Revenue	18,283,063	22,614,030
Operating Lease Liability	993,074	1,225,244
Total Liabilities	<u>\$ 32,730,752</u>	<u>\$ 37,374,053</u>
 Net Assets		
Unrestricted	528,822	629,253
Board Designated	125,814	611,791
Total Net Assets	<u>654,635</u>	<u>1,241,044</u>
 Total Liabilities and Net Assets	<u>\$ 33,385,388</u>	<u>\$ 38,615,097</u>

Early Learning Coalition of Broward County, Inc.
Statement of Activities
For The Six Months Ended December 31, 2025

	Dec 2025 Actual	FY 2026 YTD Actual	FY 2025 YTD Actual
Revenue			
Recurring			
DEL School Readiness	\$ 8,210,463	\$ 46,135,339	\$ 50,237,883
DEL School Readiness Match	471,769	3,185,143	3,564,153
DEL School Readiness Plus	27,845	153,772	12,526
DEL School Readiness Rate Differentials	1,376,222	7,679,504	7,883,366
DEL - Program Assessments	26,182	117,005	138,325
DEL - Voluntary Pre-K	2,956,950	16,305,805	17,817,682
CSC -School Readiness	161,115	2,127,197	1,634,454
CSC - Vulnerable Populations	597,499	3,635,283	2,445,249
Broward County - School Readiness	256,920	1,901,703	2,522,536
United Way & Cities - School Readiness	50,249	258,927	268,443
Miscellaneous Income	41,283	179,218	179,418
Total Revenue	\$ 14,176,497	\$ 81,678,897	\$ 86,704,035
Expenses			
Direct Services			
School Readiness (State & Local Funds)	\$ 9,109,333	\$ 52,334,562	\$ 56,417,002
DEL - Voluntary Pre-K	2,851,819	15,824,501	17,327,457
CSC - Vulnerable Populations	549,696	3,251,857	2,235,211
Stipends and Grants to Providers	46,513	291,951	389,850
Subtotal Direct Services	\$ 12,557,360	\$ 71,702,872	\$ 76,369,520
Program Support			
Eligibility, Customer Services & Providers	\$ 783,449	\$ 4,765,328	\$ 4,696,643
Quality & Education	450,712	3,032,810	3,124,783
Subtotal Program Support	\$ 1,234,162	\$ 7,798,138	\$ 7,821,426
Total Program (Direct + Support)	\$ 13,791,522	\$ 79,501,010	\$ 84,190,945
Administration	386,261	2,354,111	2,486,339
Total Expenses	\$ 14,177,783	81,855,121	\$ 86,677,285
Change in net assets	\$ (1,286)	\$ (176,225)	\$ 26,750
Net assets, beginning of year		830,860	1,214,294
Net assets, end of the period		\$ 654,635	\$ 1,241,044

Early Learning Coalition of Broward County, Inc.

Budget to Actual

For The Period Ending December 31, 2025

Revenue:	FY26 Budget Amendment 2	YTD Actual	Balance	% Budget Spent	Notes
Recurring					
DEL School Readiness	\$ 99,647,501	\$ 46,135,339	\$ 53,512,162	46%	\$2 M needed to cover shortfall below
DEL School Readiness Match	5,888,044	3,185,143	2,702,901	54%	Spending varies with avail local funds
DEL School Readiness Plus	522,553	153,772	368,781	29%	New program , uptake developing
DEL School Readiness Rate Differentials	13,478,748	7,679,504	5,799,244	57%	Statewide shortfall, SR Base \$\$ covers
DEL - Program Assessments	329,069	117,005	212,064	36%	Activity Peaks later in year
DEL - Voluntary Pre-K	36,642,312	16,305,805	20,336,507	44%	Fewer 4 yr old, surplus expected
CSC -School Readiness	4,415,993	2,127,197	2,288,795	48%	On track
CSC - Vulnerable Populations	5,568,876	3,635,283	1,933,593	65%	Enrollments paused/ reduced
Broward County - School Readiness	3,390,149	1,901,703	1,488,447	56%	One-time increase in 1st Qtr
United Way & Cities - School Readiness	400,000	258,927	141,073	65%	Intermittent Revenue
Miscellaneous Income	390,868	179,218	211,650	46%	Intermittent Revenue
Total Revenue	\$ 170,674,112	\$ 81,678,897	\$ 88,995,216	48%	
Expense					
Child Care Slots and Incentives					
School Readiness (State & Local Funds)	\$ 108,717,122	\$ 52,334,562	\$ 56,382,560	48%	Enrollments continuing
DEL - Voluntary Pre-K	34,897,440	15,824,501	19,072,939	45%	Fewer 4 yr old, surplus expected
CSC - Vulnerable Populations	5,157,645	3,251,857	1,905,788	63%	Enrollments paused/ reduced
Stipends and Grants to Providers	553,000	291,951	261,049	53%	On track
Total Child Care Slots and Incentives	\$ 149,325,207	\$ 71,702,872	\$ 77,622,335	48%	
Sub Recipient Expense					
Children's Forum	\$ 155,999	\$ 78,014	77,985	50%	
Total Sub Recipient Expense	\$ 155,999	\$ 78,014	\$ 77,985	50%	
ELC Operating Expense					
Salaries & Benefits	\$ 18,760,352	\$ 8,948,089	\$ 9,812,262	48%	
Attorneys	126,500	24,542	101,958	19%	Intermittent expenditures
Auditors	55,858	45,990	9,868	82%	Intermittent expenditures
Consultants & Temps	228,000	135,000	93,000	59%	Intermittent expenditures
Staff & Board Travel & Training	50,222	31,102	19,120	62%	Intermittent expenditures
Insurance	82,317	43,261	39,056	53%	
Office Rent, Utilities & Maintenance	524,984	252,145	272,839	48%	
Office Machine & Storage Leases	4,806	2,003	2,804	42%	
Software Licenses	224,006	116,225	107,781	52%	
Internet, Email, Phones	116,016	60,194	55,822	52%	
Cell Phones	95,000	45,551	49,449	48%	
Sponsorships & Memberships	81,300	36,733	44,567	45%	
Books for Kids	225,000	93,088	131,912	41%	Intermittent expenditures
Instructional Materials	100,000	-	100,000	0%	Intermittent expenditures
Other Operating Costs	233,731	79,417	154,314	34%	Intermittent expenditures
Computer Equipment & Software	23,250	-	23,250	0%	Intermittent expenditures
Furniture & Fixtures	-	-	-	0%	
Depreciation/Amortization		160,895	(160,895)	0%	Pre-paid software amortization
Unallocated (Budget Only)	261,565	-	261,565	0%	
Total ELC Operating Expense	\$ 21,192,906	\$ 10,074,234	\$ 11,118,672	48%	
Total Operating & Sub-Recipient Expense	\$ 21,348,905	\$ 10,152,249	\$ 11,196,657	48%	
Total Expense	\$ 170,674,112	\$ 81,855,121	\$ 88,818,991	48%	

SCHOOL READINESS 3 YEAR UTILIZATION FY 2025 - 2027



Fiscal Year 2024-25

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	School Readiness Gold Seal/QPI	SR PLUS	Children's Services Council	Broward County	Local Funding	Total Slot Costs
A	Jul-24	23	15,084	-567	31.26	8,578,993	1,509,568	-	178,278	560,765	16,312	10,843,917
A	Aug-24	22	15,568	+484	26.46	7,041,743	1,265,665	-	178,610	560,766	15,312	9,062,097
A	Sep-24	21	15,295	-273	26.86	6,797,625	1,226,896	-	30,592	560,770	11,375	8,627,257
A	Oct-24	23	15,275	-20	27.51	7,754,223	1,360,035	559	308,942	173,541	69,941	9,666,125
A	Nov-24	21	15,240	-35	28.51	7,273,249	1,254,106	4,485	293,111	173,541	135,506	9,125,029
A	Dec-24	22	14,887	-353	27.59	7,298,137	1,260,918	7,482	293,572	173,541	18,508	9,037,192
A	Jan-25	23	14,789	-98	28.02	7,831,786	1,349,387	9,868	170,123	173,541	15,793	9,530,761
A	Feb-25	20	14,655	-134	27.75	6,566,532	1,187,486	10,016	170,123	173,262	45,434	8,132,822
A	Mar-25	22	14,504	-151	27.33	7,072,541	1,293,252	12,552	165,171	173,262	28,537	8,720,211
A	Apr-25	22	14,600	+96	28.02	7,186,548	1,375,955	15,068	165,171	172,730	114,293	8,999,629
A	May-25	22	15,025	+425	28.37	7,719,313	1,410,004	18,752	65,171	172,546	30,295	9,378,577
A	Jun-25	21	15,222	+197	30.20	7,803,978	1,416,156	21,872	65,171	376,083	14,141	9,653,658
Average Enrollments (Baseline)			15,012		Proj Total	\$ 88,924,669	\$ 15,909,429	\$ 100,654	\$ 2,084,035	\$ 3,444,348	\$ 515,447	\$ 110,777,273
Increase to baseline FY25 over FY24			384		Budget	89,657,490	13,737,446	100,000	2,084,035	3,444,348	515,447	109,538,765
Increase to baseline FY25 over FY17			5,616		Surplus(Deficit)	732,821	(2,171,983)	(654)	(0)	(0)	-	(1,238,508)
(FY17 Baseline= 9,396)					Provider Match	-	-	-	-	-	-	638,266
FY25 Current Avg Cost			\$28.16		Surplus(Deficit)	\$ 732,821	\$ (2,171,983)	\$ (654)	\$ (0)	\$ (0)	\$ (0)	\$ (600,242)
Increase in Avg Cost over FY17			\$9.54					(0)				
(FY17 Baseline = \$18.62)												

Fiscal Year 2025-26

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	School Readiness Gold Seal/QPI	SR PLUS	Children's Services Council	Broward County	Local Funding	Total Slot Costs
A	Jul-25	23	14,558	-664	30.84	8,133,518	1,462,301	27,921	512,473	175,731	15,908	10,327,853
A	Aug-25	21	14,701	+143	26.32	6,063,629	1,158,956	22,364	512,493	353,425	15,752	8,126,619
A	Sep-25	22	14,107	-594	26.54	6,035,450	1,176,454	23,920	512,448	475,851	11,806	8,235,930
A	Oct-25	23	13,906	-201	26.94	7,056,589	1,297,267	28,404	50,000	173,846	11,844	8,617,950
A	Nov-25	20	14,031	+125	28.03	6,077,081	1,209,398	23,318	141,662	259,298	154,071	7,864,827
A	Dec-25	23	14,122	+91	28.05	7,293,540	1,376,444	26,003	141,662	222,222	50,303	9,110,174
P	Jan-26	22	14,237	+115	29.24	7,309,590	1,252,906	26,553	343,180	222,222	2,578	9,157,029
P	Feb-26	20	14,462	+225	29.07	6,655,994	1,200,389	25,667	343,180	180,000	2,578	8,407,808
P	Mar-26	22	14,687	+225	28.40	7,285,754	1,334,052	29,914	343,180	180,000	2,578	9,175,479
P	Apr-26	22	14,912	+225	29.19	7,561,710	1,456,925	31,594	343,180	180,000	2,578	9,575,989
P	May-26	21	15,137	+225	29.21	7,431,273	1,427,828	31,762	343,180	50,000	2,578	9,286,623
P	Jun-26	22	15,368	+231	31.20	8,481,617	1,576,771	46,293	387,753	54,931	2,578	10,549,943
Average Enrollments (Baseline)			14,519		Proj Total	\$ 85,385,746	\$ 15,929,692	\$ 343,712	\$ 3,974,393	\$ 2,527,526	\$ 275,154	\$ 108,436,224
Increase to baseline FY26 over FY25			(493)		Budget	87,277,896	13,478,748	495,900	3,974,393	2,527,526	275,154	108,029,617
Increase to baseline FY26 over FY17			5,123		Surplus(Deficit)	1,892,149	(2,450,944)	152,188	-	-	-	(406,607)
(FY17 Baseline= 9,396)					Provider Match	-	-	-	-	-	-	652,541
FY26 Current Avg Cost			\$28.59		Surplus(Deficit)	\$ 1,892,149	\$ (2,450,944)	\$ 152,188	\$ -	\$ -	\$ -	\$ 245,933
Increase in Avg Cost over FY17			\$9.97									
(FY17 Baseline = \$18.62)												

Fiscal Year 2026-27

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	School Readiness Gold Seal/QPI	SR PLUS	Children's Services Council	Broward County	Local Funding	Total Slot Costs
P	Jul-26	23	14,868	-500	30.79	8,334,675	1,484,701	48,397	247,929	379,259	33,333	10,528,294
P	Aug-26	21	14,523	-345	25.64	6,027,058	1,094,548	37,503	247,929	379,259	33,333	7,819,630
P	Sep-26	22	14,410	-113	27.29	6,682,065	1,269,171	38,956	247,929	379,259	33,333	8,650,713
P	Oct-26	22	14,425	+15	27.31	6,893,930	1,272,809	44,904	247,929	173,600	33,333	8,666,506
P	Nov-26	21	14,440	+15	28.13	6,789,225	1,246,141	41,026	247,929	173,600	33,333	8,531,255
P	Dec-26	23	14,455	+15	28.15	7,533,291	1,326,832	45,329	247,929	173,600	33,333	9,360,314
P	Jan-27	21	14,470	+15	28.91	7,057,742	1,228,661	42,991	247,929	173,600	33,333	8,784,257
P	Feb-27	20	14,485	+15	28.77	6,625,619	1,212,678	42,472	247,929	173,600	33,333	8,335,632
P	Mar-27	23	14,500	+15	28.09	7,474,875	1,387,874	50,600	247,929	173,600	33,333	9,368,211
P	Apr-27	22	14,515	+15	28.96	7,316,856	1,425,983	50,080	247,929	173,600	33,333	9,247,782
P	May-27	21	14,530	+15	29.24	7,056,810	1,361,149	49,408	247,929	173,600	33,333	8,922,229
P	Jun-27	22	14,545	+15	30.78	7,842,997	1,480,594	70,775	247,931	173,600	33,333	9,849,230
Average Enrollments (Baseline)			14,514		Proj Total	\$ 85,635,143	\$ 15,791,140	\$ 562,442	\$ 2,975,150	\$ 2,700,178	\$ 400,000	\$ 108,064,053
Increase to baseline FY27 over FY26			(5)		Budget	87,277,896	13,478,748	562,442	2,975,150	2,700,178	400,000	107,394,413
Increase to baseline FY27 over FY17			5,118		Surplus(Deficit)	1,642,752	(2,312,392)	-	-	-	-	(669,640)
(FY17 Baseline= 9,396)					Provider Match	-	-	-	-	-	-	670,000
FY27 Current Avg Cost			\$28.51		Surplus(Deficit)	\$ 1,642,752	\$ (2,312,392)	\$ -	\$ -	\$ -	\$ -	\$ 360
Increase in Avg Cost over FY17			\$9.89									
(FY17 Baseline = \$18.62)												

CONTRACT YEAR UTILIZATION PROJECTION 2025-2027

Children Services Council Vulnerable Population Contract



Contract Year 2024-25

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
A	Oct-24	22	476	+27	42.18		441,686		441,686
A	Nov-24	21	501	+25	40.21		423,057		423,057
A	Dec-24	23	499	-2	38.92		446,630		446,630
A	Jan-25	23	534	+35	39.93		490,475		490,475
A	Feb-25	20	552	+18	40.75		449,877		449,877
A	Mar-25	22	572	+20	38.43		483,582		483,582
A	Apr-25	22	592	+20	40.28		524,671		524,671
A	May-25	22	597	+5	40.77		535,414		535,414
A	Jun-25	21	613	+16	38.13		490,859		490,859
A	Jul-25	23	594	-19	40.53		553,724		553,724
A	Aug-25	21	610	+16	39.40		504,775		504,775
A	Sep-25	22	622	+12	39.61		542,059		542,059
							Projected Total	\$	5,886,811
							FY25 CSC Contract Year Bud	\$	5,886,811
							Surplus(Deficit) CSC Contract Year	\$	-

Contract Year 2025-26

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
A	Oct-25	23	638	+16	39.89		585,321		585,321
A	Nov-25	20	622	-16	40.81		507,662		507,662
A	Dec-25	23	587	-35	40.53		547,158		547,158
P	Jan-26	22	518	-69	40.67		463,605		463,605
P	Feb-26	20	432	-87	40.67		350,993		350,993
P	Mar-26	22	378	-54	40.67		337,924		337,924
P	Apr-26	22	334	-44	40.67		298,564		298,564
P	May-26	21	314	-20	40.67		267,884		267,884
P	Jun-26	22	295	-18	40.81		265,245		265,245
P	Jul-26	23	279	-17	40.81		261,730		261,730
P	Aug-26	21	264	-15	40.67		225,253		225,253
P	Sep-26	22	250	-14	40.67		223,689		223,689
							Projected Total	\$	4,335,027
							FY26 CSC Contract Year Bud	\$	4,256,998
							Surplus(Deficit) CSC Contract Year	\$	(78,029)

Contract Year 2026-27

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
P	Oct-26	22	238	-13	40.67		212,504		212,504
P	Nov-26	21	226	-11	40.67		193,129		193,129
P	Dec-26	23	216	-10	40.81		202,543		202,543
P	Jan-27	21	206	-9	40.67		176,242		176,242
P	Feb-27	20	198	-9	40.67		160,876		160,876
P	Mar-27	23	190	-8	40.67		177,711		177,711
P	Apr-27	22	183	-7	40.67		163,633		163,633
P	May-27	21	176	-6	40.67		150,678		150,678
P	Jun-27	22	171	-6	40.81		153,121		153,121
P	Jul-27	22	165	-5	40.81		148,318		148,318
P	Aug-27	22	160	-5	40.67		143,451		143,451
P	Sep-27	22	156	-4	40.67		139,487		139,487
							Projected Total	\$	2,021,692
							FY27 CSC Contract Year Bud	\$	3,832,354
							Surplus(Deficit) CSC Contract Year	\$	1,810,662

ITEM#/MEETING	B263FIN2/ Board
MEETING DATE:	February 9, 2026
SUBJECT:	FY 2026 Budget Amendment #3
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve FY2026 Budget Amendment #3 as Presented
AS RECOMMENDED BY:	Finance Committee / February 3, 2026
FINANCIAL IMPACT:	\$484,857 Net Decrease to FY26 Revenue and Expense
ELC STAFF LEAD:	C. Klima

Background Information:

In June 2025, the Board approved a preliminary annual budget that reflected estimated revenues and expenditures pending receipt of the actual grant award letters from funders. In September, the Board approved Amendment #1 after the Division of Early Learning (DEL) issued final notices of award for FY26 in August. In November, the Board approved Amendment #2 with further updates to local funding and grants revenue. At mid-year, proposed Budget Amendment #3 reflects updated revenue and expenditure projections for VPK, Vulnerable Populations and Educator Bootcamp programs.

Current Status:

Key changes and updates Included in FY26 Budget Amendment #3 are as follows:

- **\$1,000,000 Decrease to DEL VPK funding allocation for FY26:** We currently project a 3% surplus in VPK by the end of the fiscal year due to changes in the number of 4-year-olds in Broward County for the year. This reduction aligns with the participation rates predicted by the Office of Economic and Demographic Research (EDR) at the Early Learning Programs Estimating Conference that analyzes demographic data each year. DEL allocates funding for VPK according to actual need each year and the unused allocation will be issued to other Coalitions that are projecting shortfalls.
- **\$515,143 increase for CSC's Vulnerable Populations Program:** The Vulnerable Populations Program has been experiencing steady growth over the past several years. This sustained growth, combined with reduced School Readiness funding available for transfers and a substantial (50 percent) increase in the average cost of care per child over time, has placed the program at the upper limits of its available resources. After three consecutive years of supplementing the program with additional funds to accommodate increasing referral volume and pace, CSC has determined that a fresh look at eligibility criteria is necessary to realign referral guidelines for CSC-funded referring agencies with the program's original goals, vision, and available funding levels.

CSC and ELC staff are collaborating to develop revised program rules for long-term implementation. Meanwhile, CSC has authorized the following interim measures to balance 2026 contract-year enrollment with available funding:

- Amend the ELC's 2026 Agreement to add \$515,143 in unused funds from the 2025 Agreement to the 2026 budget.
- Pause all new non-emergency referrals to the program effective January 23, 2026, to reduce enrollment levels through natural attrition, transfers to School Readiness, and forthcoming program rule changes, as appropriate. CSC staff will work in coordination with ELC staff to make individual determinations regarding requests for emergency services during this referral pause. ELC staff will monitor expenditures and projected utilization and keep CSC staff apprised.
- **\$47,250 for Early Educator Bootcamp Stipends moved from unallocated:** In December 2025, PNC /AELC awarded a \$22,750 professional development grant to Broward to support one of two planned Early Educator Bootcamps in 2026. \$20,250 of this grant will be allocated for participant and Provider stipends. The expected award, which was funneled from PNC to the Association of Early Learning Coalitions (AELC) to a few selected ELCs, was previously budgeted in miscellaneous grant revenues and expenditures were in unallocated. We also propose moving an additional \$27,000 from our School Readiness base unallocated balance into stipends to support a second bootcamp during the 3rd or 4th Quarter of the year.


Finance Committee Recommendation:

Approve the FY2026 Budget Amendment #3 as Presented


Supporting Documents:

- Amendment #3 and Three-Year Comparison

FY2026 Proposed Budget by Business Activity as Amended (#3)

	Child Care Slots	Program Support Subsidized Child Care & CCR&R	Education & Quality Services	Administration	Total Budget
Revenue:					
Recurring					
DEL School Readiness	\$ 81,466,045	\$ 7,219,650	\$ 5,685,028	\$ 5,276,777	\$ 99,647,501
DEL School Readiness Match	5,888,044	-	-	-	5,888,044
DEL School Readiness Plus	496,426	-	-	26,128	522,553
DEL School Readiness Rate Differentials	13,478,748	-	-	-	13,478,748
DEL Program Assessments	-	-	329,069	-	329,069
DEL - Voluntary Pre-K	33,945,059	1,272,940	-	424,313	35,642,312
CSC - School Readiness	3,974,393	331,199	-	110,400	4,415,992
CSC - Vulnerable Populations	5,672,788	308,423	-	102,808	6,084,019
Broward County- School Readiness	3,013,466	282,512	-	94,171	3,390,149
United Way & Cities - School Readiness	400,000	-	-	-	400,000
Miscellaneous Grants & Program Income	-	-	375,064	15,804	390,868
Total Revenue	\$ 148,334,969	\$ 9,414,725	\$ 6,389,161	\$ 6,050,401	\$ 170,189,255
Expense:					
Child Care Slots					
DEL School Readiness	\$ 108,717,122	\$ -	\$ -	\$ -	\$ 108,717,122
DEL - Voluntary Pre-K	33,945,059	-	-	-	33,945,059
CSC - Vulnerable Populations	5,672,788	-	-	-	5,672,788
Grants/Stipends	-	-	600,250	-	600,250
Total Slots & Grants/Stipends	\$ 148,334,969	\$ -	\$ 600,250	\$ -	\$ 148,935,219
Sub Recipient Expense					
Children's Forum	-	-	120,525	35,474	155,999
211-Broward	-	-	-	-	-
Total Sub Recipient Expense	\$ -	\$ -	\$ 120,525	\$ 35,474	\$ 155,999
ELC Operating Expense					
Staff Costs	\$ -	\$ 9,278,846	\$ 5,250,414	\$ 4,231,091	\$ 18,760,351
Attorneys	-	-	-	126,500	126,500
Auditors	-	-	-	55,858	55,858
Consultants & Temps	-	131,000	78,500	18,500	228,000
Staff & Board Travel	-	16	30,206	20,000	50,222
Insurance	-	49,964	22,597	9,756	82,317
Office Rent & Utilities	-	308,189	134,004	82,792	524,985
Office Machines & Storage	-	-	-	4,806	4,806
Software Licenses	-	13,200	500	210,306	224,006
Phones/Internet/Web Page	-	66,995	30,300	18,721	116,016
Cell Phones	-	30,900	44,040	20,060	95,000
Sponsorships & Memberships	-	25,000	15,750	40,549	81,299
Books for Kids	-	-	225,000	-	225,000
Instructional Materiels	-	-	100,000	-	100,000
Fees, Supplies & Other Misc Ops Costs	-	4,000	11,321	218,410	233,731
Computer Equipment	-	-	-	23,250	23,250
Furniture & Fixtures	-	-	-	-	-
Unallocated (Budget Only)	-	(493,385)	(274,246)	934,328	166,697
Total ELC Operating Expense	\$ -	\$ 9,414,725	\$ 5,668,386	\$ 6,014,927	\$ 21,098,038
Total ELC Operating Expense & Subs	\$ -	\$ 9,414,725	\$ 5,788,911	\$ 6,050,401	\$ 21,254,037
Total Expense	\$ 148,334,969	\$ 9,414,725	\$ 6,389,161	\$ 6,050,401	\$ 170,189,255
Revenue over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

Proposed FY2026 Budget Three Year Comparison

 Revenue:	FY2024 Actual	FY2025 Actual (Unaudited)	FY26 Amendment 2 Approved Nov	FY26 Amendment 3 Proposed	Change (Amendment 3 over Amendment 2)	Reason for Change
DEL School Readiness Base DEL School Readiness Match DEL School Readiness Plus DEL School Readiness Rate Differentials DEL Program Assessments DEL - Voluntary Pre-K CSC - School Readiness CSC - Vulnerable Populations Broward County- School Readiness United Way & Cities - School Readiness Miscellaneous Grants & Program Income	\$ 93,931,612 5,556,627 - 14,567,236 342,436 38,129,394 3,140,760 4,082,473 4,160,311 536,964 156,922	\$ 101,099,137 6,018,719 100,804 15,979,123 332,751 38,240,103 2,556,998 5,734,358 3,885,106 515,416 472,869	\$ 99,647,501 5,888,044 522,553 13,478,748 329,069 36,642,312 4,415,992 5,568,876 3,390,149 400,000 390,868	\$ 99,647,501 5,888,044 522,553 13,478,748 329,069 35,642,312 4,415,992 6,084,019 3,390,149 400,000 390,868	\$ - - - - - (1,000,000) - 515,143 - - -	Return projected surplus Rollover from prior year
Subtotal Recurring Revenue	\$ 164,604,734	\$ 174,935,384	\$ 170,674,112	\$ 170,189,255	\$ (484,857)	
Non-Recurring Pandemic Relief	\$ 23,230,937	\$ -	\$ -	\$ -	\$ -	
Total All Revenue	\$ 187,835,671	\$ 174,935,384	\$ 170,674,112	\$ 170,189,255	\$ (484,857)	
Expense:						
Child Care Slots & Grants/Stipends						
School Readiness Funding Pool	\$ 104,641,890	\$ 110,806,611	\$ 108,717,122	\$ 108,717,122	\$ -	
DEL - Voluntary Pre-K	37,002,859	37,060,403	34,897,440	33,945,059	(952,381)	VPK allocation ↓
CSC - Vulnerable Populations	3,653,205	5,225,073	5,157,645	5,672,788	515,143	Rollover from prior year
Grants/Stipends	19,664,549	912,864	553,000	600,250	47,250	From unallocated
Total Slots & Grants/Stipends	\$ 164,962,502	\$ 154,004,951	\$ 149,325,206	\$ 148,935,218	\$ (389,988)	
Sub Recipient Expense						
Children's Forum	242,071	210,969	155,999	155,999	\$ -	
211-Broward	435,500	228,621	-	-	\$ -	
Total Sub Recipient Expense	\$ 677,571	\$ 439,590	\$ 155,999	\$ 155,999	\$ -	
ELC Operating Expense						
Staff Costs	\$ 17,961,016	\$ 18,130,952	\$ 18,760,351	\$ 18,760,351	-	
Attorneys	64,678	61,470	126,500	126,500	-	
Auditors	32,500	51,330	55,858	55,858	-	
Consultants & Temps	602,299	210,885	228,000	228,000	-	
Staff & Board Travel	90,187	50,628	50,222	50,222	-	
Insurance	69,516	74,960	82,317	82,317	-	
Office Rent & Utilities	518,538	500,716	524,985	524,985	-	
Office Machines	4,806	4,545	4,806	4,806	-	
Software Licenses	322,962	237,393	224,006	224,006	-	
Phones/Internet/Web Page	138,853	124,195	116,016	116,016	-	
Cell Phones	96,662	94,451	95,000	95,000	-	
Sponsorships & Memberships	108,550	92,254	81,299	81,299	-	
Books for Kids	534,576	298,776	225,000	225,000	-	
Instructional Materials	457,169	50,656	100,000	100,000	-	
Fees, Supplies & Other Misc Ops Costs	321,597	352,913	233,731	233,731	-	
Computer Equipment	29,907	50,253	23,250	23,250	-	
Furniture & Fixtures	86,862	4,041	-	-	-	
Depreciation & Software Amortization	4,777	485,020			-	
Unallocated (Budget Only)			261,566	166,698	(94,869)	\$48K VPK+ & \$47K to Stipends
Total ELC Operating Expense	\$ 21,445,455	\$ 20,875,439	\$ 21,192,907	\$ 21,098,038	\$ (94,869)	
Total ELC Operating Expense & Subs	\$ 22,123,026	\$ 21,315,029	\$ 21,348,906	\$ 21,254,037	\$ (94,869)	
Total Expense	\$ 187,085,528	\$ 175,319,980	\$ 170,674,112	\$ 170,189,255	\$ (484,857)	
Revenue over Expense	\$ 750,143	\$ (384,596)	\$ -	\$ -	\$ (0)	

ITEM/MEETING	B263RB1/ Board
DATE:	February 9, 2026
SUBJECT:	City of Fort Lauderdale School Readiness Match Funding Agreement
FOR ACTION:	Yes
RECOMMENDED ACTION:	Ratify the Board Chair's signature on the City of Fort Lauderdale School Readiness Match Funding Agreement for the period October 1, 2025, to September 30, 2026.
AS RECOMMENDED BY:	Executive Committee / February 3, 2026
FINANCIAL IMPACT:	\$100,000 FY2026 Revenue Budget
ELC STAFF LEAD	C. Klima

Background

Under specific appropriation in the Florida fiscal year 2025-2026 budget, all 31 Early Learning Coalitions throughout the state compete for funding from a \$30 million statewide School Readiness Program match pool. Awards are based on the documented match commitments received from local government or private funders from each early learning coalition. For FY26, Broward was awarded approximately \$5.9 million from this pool based on commitments from more than 20 County and Municipal funding sources.

The City of Fort Lauderdale has long served as the Early Learning Coalition's largest municipal contributor to the School Readiness Match program. It is home to more participating children than any other municipality, representing more than 3,200 (16%) of the more than 20,000 children served by the Coalition annually.

Current Status

On December 3, 2025, the City of Fort Lauderdale notified Coalition staff that a \$100,000 contract for continued match funding had been approved by the City of Fort Lauderdale Commission and that the Coalition Board Chair must sign and return the Agreement by the end of calendar year 2025. Since there were no Board meetings scheduled prior to the due date, staff initiated the review and signature process to meet the deadline and are presenting the Agreement for ratification by the Committee in the January/February 2026 Committee and Board meeting cycle. The Agreement has been approved as to form by legal counsel, the Chair has signed it, and the Agreement has been submitted to the City for full execution. The Agreement term runs from October 1, 2025, through September 30, 2026.

Executive Committee Recommendation:

Ratify the Board Chair's signature on the City of Fort Lauderdale School Readiness Match Funding Agreement for the period October 1, 2025, to September 30, 2026.

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:	City of Fort Lauderdale FY 2026 Not for Profit Grant Participation Agreement
CONTRACT NUMBER:	N/A Pending
POINT OF CONTACT:	Charmaine M. Crawford Senior Assistant to the Director City of Fort Lauderdale, Office of Management and Budget 954-729-6993 CCrawford@fortlauderdale.gov
PROCUREMENT:	Revenue Generating Contract
CONTRACT TYPE:	Local Municipality Match Funding
BUDGET AMOUNT:	\$100,000
METHOD OF PAYMENT:	Revenue generating contract for which the ELC is reimbursed for childcare expenses
PAYMENT SCHEDULE:	Funds will be distributed on a reimbursement basis, usually within 30 days of invoicing.
TERM:	October 1, 2025 through September 30, 2026
ANTICIPATED NUMBER OF PARTICIPANTS:	2,500-3,000 children
SCOPE OF WORK:	Funding will be used as a match to draw down federal funds for subsidized childcare services for children living in the City of Fort Lauderdale.
DELIVERABLES:	Reimbursements to Child Care Providers for Services to School Readiness Income Eligible Children assigned to each funding source.
PERFORMANCE MEASURES:	None specified

ITEM/ MEETING:	B263RB2/ Board						
DATE:	February 9, 2026						
SUBJECT:	Children's Services Council Vulnerable Populations 2026 Agreement						
FOR ACTION:	YES						
RECOMMENDED ACTION:	Approve budget increase Amendment #001 to the 2026 Children's Services Council Vulnerable Populations Program Agreement when it becomes available and pending legal review						
AS RECOMMENDED BY:	Executive Committee / February 3, 2026						
FINANCIAL IMPACT:	<table> <tr> <td>2026 Original Amount</td><td>\$4,258,171</td></tr> <tr> <td>Budget Increase</td><td>515,143</td></tr> <tr> <td>Revised Agreement Budget</td><td>\$4,773,314</td></tr> </table>	2026 Original Amount	\$4,258,171	Budget Increase	515,143	Revised Agreement Budget	\$4,773,314
2026 Original Amount	\$4,258,171						
Budget Increase	515,143						
Revised Agreement Budget	\$4,773,314						
ELC STAFF LEAD	C. Klima						

Background

The Children's Services Council (CSC) Vulnerable Populations Program funds childcare services for exceptionally vulnerable children, from birth to age five (not yet enrolled in kindergarten), throughout Broward County who are not otherwise eligible for the School Readiness program. Children served through the Vulnerable Populations Program are referred for immediate services by several CSC-funded family support and related programs. Families later determined to be eligible for School Readiness are transferred as expeditiously as possible in order to preserve program capacity for new referrals. The Agreement operates on the CSC fiscal year, from October 1 through September 30.

During the first three months of the 2026 contract year, Vulnerable Populations Program enrollment averaged more than 600 children per month. This reflects a significant recovery from the pandemic-era low of 241 children during the 2021–2022 contract years and exceeds the pre-pandemic 2020 average of 453 children by more than 35 percent.

This sustained growth, combined with reduced School Readiness funding available for transfers and a substantial (50 percent) increase in the average cost of care per child over time, has placed the program at the upper limits of its available resources. After three consecutive years of supplementing the program with additional funds to accommodate increasing referral volume and pace, CSC has determined that a fresh look at eligibility criteria is necessary to realign referral guidelines for CSC-funded referring agencies with the program's original goals, vision, and available funding levels.

Current Status

CSC and Early Learning Coalition (ELC) staff are collaborating to develop revised program rules for long-term implementation. Meanwhile, CSC has authorized the following interim measures to balance 2026 contract-year enrollment with available funding:

- Amend the ELC's 2026 Agreement to add \$515,143 in unused funds from the 2025 Agreement to the 2026 budget.
- Pause all new non-emergency referrals to the program effective January 23, 2026, to reduce enrollment levels through natural attrition, transfers to School Readiness, and forthcoming program rule changes, as appropriate. CSC staff will work in coordination with ELC staff to make individual determinations regarding requests for emergency services during this referral pause. ELC staff will monitor expenditures and projected utilization and keep CSC staff apprised.

The draft amendment is under development by CSC staff and is pending legal review by ELC Counsel.

Executive Committee Recommendation:

Approve budget increase amendment number 001 to the 2026 Children's Services Council Vulnerable Populations Program Agreement when it becomes available and pending legal review.

Supporting Documents

Contract Fact Sheet

CSC OF BROWARD COUNTY

Vulnerable Population Financially Assisted Childcare – 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 provided for ease of review, but it is not the approved contract. A copy of the full contract is available upon request.

CONTRACT NAME:	Children’s Services Council of Broward County Vulnerable Population Financially Assisted Childcare Program
CONTRACT NUMBER:	23-2581
POINT OF CONTACT:	Andria Dewson Children’s Services Council of Broward County 6600 West Commercial Boulevard Fort Lauderdale, FL 33319 954-377-1000
BUDGET AMOUNT:	\$4,773,314
METHOD OF PAYMENT:	This is a revenue-generating contract for which the ELC is reimbursed for units (days) of child care services
PAYMENT SCHEDULE:	Monthly
TERM:	October 1, 2025 – September 30, 2026, with 1 remaining renewal option
ANTICIPATED NUMBER OF PARTICIPANTS:	384 Slots
SCOPE OF WORK:	<p>The funding will allow the ELC to provide financial assistance for quality child care “slots” for children from birth to age 5 (not yet in kindergarten) living in exceptionally vulnerable families throughout Broward County. Families that are eligible shall receive childcare quickly to:</p> <ul style="list-style-type: none"> • Prevent further breakdown of what may already be difficult family situations, • Help families in becoming or remaining economically self-sufficient, and • Prepare preschool aged children to be successful in school.
DELIVERABLES:	<p>Units of child care. Services are to be provided at legally operating child care facilities that meet at least one of the following wherever possible through parent choice:</p> <ul style="list-style-type: none"> • Accredited Child Care Facilities with “Gold Seal” status as determined by the Florida Department of Children and Families (DCF). • Participating in the Children’s Services Council of Broward County’s Positive Behavioral Interventions and Supports (PBIS) program. • Participating in the PROVIDER’s School Readiness Program Assessment with a CLASS® score at or above the threshold set by the Florida Department of Education, Division of Early Learning.

The PROVIDER is required to submit participant performance measure data within the time frames and formats specified by the CSC. The PROVIDER shall also report any barriers and/or noteworthy activities experienced in performance measure achievement occurring during the term of this Agreement, as required. Performance measures and related processes are subject to change at the discretion of the CSC in response to changes in service delivery (e.g., response to natural disasters or events that impact typical service provision).

DESIRED RESULT: Children are ready to succeed in school.

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:

Key Question	Performance	Council Goal	Evaluation Tool	Admin Schedule
How Much Did We Do?	# of children receiving quality child care.	381	ELC monthly report	Analyzed monthly
	% of funded allocation utilized.	95%	SAMIS Data	Analyzed monthly
How Well Did We Do It?	% of children remaining in quality child care for a minimum of 6 months with regular attendance.	80%	ELC monthly report	Analyzed monthly
	Data Integrity	95%	SAMIS Quality Assurance Report	Analyzed on a semi-annual schedule
Is Anybody Better Off?	% of parents/caregivers who report benefits by receiving child care services (e.g., respite, pursue/maintain opportunities for employment, therapeutic treatment, etc.).	80%	A descriptive survey from the initial referral process & survey conducted with parent/caregiver at redetermination	Semi-Annual data submission
	% of families with no verified abuse findings during program participation.	85%	This outcome is to be measured collaboratively between BSO and CSC	Analyzed on a semi-annual schedule

ELC Broward Contract List 2025-2026

Funder or Vendor Name	Amount	Purpose	Type	Term	Status	Contract Number
Division of Early Learning	\$167,370,443	School Readiness, VPK	Revenue	7/1/25-6/30/26	Active	EL096
A.D. Henderson Foundation	\$269,280	Peer Support Specialists	Revenue	7/1/24-6/30/26	Active	224007
A.D Henderson	\$70,000	Food and Training Support	Revenue	10/23/24-6/30/26	Active	224031
United Way	\$136,500	SR Match Funds	Revenue	7/1/25-6/30/26	Active	1718-04-06-01
City of Pompano Beach	\$20,000	SR Match Funds	Revenue	10/1/24-9/30/25	Active	Match Contract
City of Pompano Beach	\$15,000	SR Match Funds	Revenue	10/1/25-9/30/26	Active	Match Contract
City of Hollywood	\$15,000	SR Match Funds	Revenue	10/1/24-9/30/25	Active	Match Contract
City of Deerfield	\$15,000	SR Match Funds	Revenue	10/1/24-9/30/2025	Active	Match Contract
City of Fort Lauderdale	\$100,000	SR Match Funds	Revenue	10/1/24-9/30/25	Active	Match Contract
Broward County	\$3,131,795	SR Match & Special Needs	Revenue	10/1/24-9/30/25	Active	23-CP-CSA-3516-01
Broward County	\$2,342,795	SR Match & Special Needs	Revenue	10/1/25-9/30/26	Pending	23-CP-CSA-3516-01
Children's Services Council	\$3,592,850	Financially Assisted Child Care	Revenue	10/1/24-9/30/25	Active	23-2580
Children's Services Council	\$3,592,850	Financially Assisted Child Care	Revenue	10/1/25-9/30/26	Pending	23-2580
Children's Services Council	\$7,033,171	Vulnerable Populations	Revenue	10/1/24-9/30/25	Active	23-2581
Children's Services Council	\$4,258,171	Vulnerable Populations	Revenue	10/1/25-9/30/26	Pending	23-2581
Children's Forum	\$200,000	Developmental Support -Help Me Grow	Revenue		Pending	
Children's Forum	\$958,974	INCENTIVE\$ Program	Sub Recipient Agreement	7/1/25-6/30/26	Active	ELCB1-FY26
First Call for Help/211 Broward	\$125,000	Community Referral Services	Vendor	7/1/25-6/30/26	Active	ELCB40
Allison Gonzalez CLASS Observer	\$30,250	CLASS Assessor	Vendor	10/1/24-9/30/26	Active	ELCB33
Lianne Betancourt CLASS ASSESSOR	\$9,500	CLASS Assessor	Vendor	10/1/24-9/30/26	Active	ELCB32
Maria Lopez CLASS Observer	\$30,250	CLASS Assessor	Vendor	10/1/24-9/30/26	Active	ELCB34
BlueJean Software, Inc.	\$15,000	Hosting and Support Services	Vendor	7/1/24-6/30/26	Active	ELCB23
Bryan, Miller, Olive, Attorneys	\$25,000	Labor and employment legal services	Vendor	7/1/25-6/30/26	Active	ELCB4-R1
Causetech DBA Achieve	\$10,447	Website Hosting	Vendor	7/1/24-6/30/26	Active	ELCB25
Comcast	\$4,730.64	Internet Services	Vendor	7/1/25-6/30/26	Active	-----
CPR954	\$15,000	CPR and First Aid Training	Vendor	8/15/24-6/30/26	Active	ELCB30
Crown Castle	\$21,240	Internet Services	Vendor	3/24/24-3/23/27	Active	-----
Vantiv Health	\$10,231	Appointment Software	Vendor	7/1/24-6/30/26	Active	ELCB26

Webauthor	\$184,992.00	CCR&R Software	Vendor	7/1/2024-6/30/2026	Active	ELCB24
WEBAUTHOR	\$250,000.50	Web Hosting Service	Vendor	5/01/2024-9/30/26	Active	ELCB7
FL Dept of Law Enforcement	\$1,500/yr	LiveScan Service (est. annual cost)	Vendor	10/29/18-Ongoing	Active	-----
Goren, Cherof, Doody, Ezrol, PA	\$75,000	Legal Services	Vendor	7/1/25-6/30/26	Active	POC 22-5024- 00-FY26
Momentive	\$9,105	MIP Service Contract	Vendor	6/20/25-6/19/26	Active	-----
Intermedia, Inc	\$220,155	Cloud Base Communication Services	Vendor	9/16/24-9/15/27	Active	ELCB31
Klausner, Kaufman, Jensen, Levinson	\$25,000	Retirement Plan legal services	Vendor	7/11/25-6/30/26	Active	ELCB3-R1
Citrin Cooperman Advisors LLC	\$31,775	Tax Advisors	Vendor	10/16/24-10/15/29	Active	ELCB35
Citrin Cooperman and Company LLP	\$258,661	Auditors	Vendor	10/16/24-10/15/29	Active	ELCB36
Corporate Translation Services DBA Language Link	\$2,000	Translation and Document Translation Services	State Term PO	7/1/25-6/30/26	Active	-----
Maro Polo Learning, Inc.	\$285,012	Learning Technology	Vendor	5/1/24-9/20/25	Active	ELCBB8
Scholastic, Inc	\$475,000	Supply and Distribution of Children's Books	Vendor	7/1/24-6/30/26	Active	ELCB27
Age of Learning	\$269,500	Online Development Training	Vendor	5/15/24-11/15/25	Active	ELCB22
ADP	\$33,522	Payroll Processing	Vendor	Ongoing	Active	
School Board Broward County	\$37,838.85	Gulfstream Early Learning Ctr	Lease	9/5/22-9/4/25	Active	
School Board Broward County	\$41,326	Gulfstream Early Learning Ctr	Lease	9/5/25-9/4/28	Pending	
Crown Center	\$4,877,208	Office Lease (including est. CAM and Janitorial expenses)	Lease	7/16/18-12/16/28	Active	4852-0671-1913.3
Sharp	\$35,000	Copier and Printer Rental	State Term PO	12/1/20-12/1/25	Active	101-0018142
UKG	\$270,000	Payroll Processing	Vendor	7/25/25-12/31/31	Active	-----
AT&T	\$95,000	Cell Phones and Hot Spots	State Term PO	7/1/25-6/30/26	Ongoing	-----
School Board of Broward County	\$0	Community Partnership	MOU	1/20/21-6/1/43	Active	
Brown & Brown	\$0	Information Sharing Agreement	MOU	8/1/25-7/31/30	Active	
Broward County	\$0	Crisis Intervention & Support	MOU	11/18/20-11/17/25	Active	
Child Abuse Prevention-CAPTA	\$0	Interagency Referrals Cooperation	MOU	9/1/21-8/31/29	Active	
Seventeenth Circuit Court	\$0	Cooperation Agreement	MOU	6/23/20-Ongoing	Active	
University of Florida	\$0	Data Use Agreement	MOU	1/1/19-Ongoing	Active	
University of Florida	\$0	Data Use Agreement	MOU	8/19/25-Ongoing	Active	

FYI 2 – Cash Disbursements

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

Cash disbursement for October 2025

Vendor Name	Amount	Purpose
ADP, Inc.	2,950.12	September 2025 Processing Charges
ADP, Inc.	1,380.20	September 2025 Time & Attendance
Alison Gonzalez	5,575.00	CLASS Observations for Sep 2025
AT&T Mobility	7,397.47	October 2025 Cell phone and Data Charges
Business Card	3,966.26	Bank of America Ops Purchases C. Klima (No individual items > \$1,000)
Business Card- Amazon	1,373.08	IT Supp.:Logi receiver,chargers,cable charger,dock stations
Eldad Simovitch DBA CPR954 LLC	1,660.00	CPR Training Services on 9/03/25;9/13/25;09/27/25
Energage, LLC	2,000.00	Annual Insights Subscription Fee 10/07/25-10/06/26
First Call for Help of Broward Inc DBA 211	10,425.00	September 25 Community Resource and Referral Services
FPL	1,090.61	SEP 2025 Services at Crown Center Ste 309
Goren, Cherof, Doody, & Ezrol, PA	4,225.00	September 2025 Legal Services Fees
Indeed	1,724.13	September 2025 Job Posting
Intermedia.net	2,140.00	October 2025 Efax
Intermedia.net	1,220.27	October 25 Microsoft Defender
Intermedia.net	6,533.95	October 25 VOIP Phone Services
Lianne Betancourt	2,975.00	CLASS Observations for SEP 2025
Maria Lopez	3,450.00	CLASS Observations for SEP 2025
Scholastic Inc.	14,844.40	Children's Books
The Lincoln National Life Insurance Comp	29,077.51	November 2025 Employee Benefits
The School Board of Broward County	1,147.27	October 2025 Gulfstream Lease (Utility & Custodial Fees)

FYI 3 – 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 November 2025

Vendor Name	Amount	Purpose
ADP, Inc.	2,917.65	October 2025 Processing Charges
ADP, Inc.	1,386.90	October 2025 Time & Attendance
Alison Gonzalez	9,075.00	CLASS Observations for Oct 2025
AT&T Mobility	7,395.29	November 2025 Cell phone and Data Charges
Business Card	1,857.70	Bank of America Ops Purchases C. Klima (No individual items > \$1,000)
Citrin Cooperman & Company LLP	6,615.00	Audit of Financial Statement as of October 2025
Colonial Life & Accident Insurance Comp	17,684.73	October 2025 Employee Benefits
Eldad Simovitch DBA CPR954 LLC	1,060.00	CPR Training Services on 10/11/25;10/25/25
First Call for Help of Broward Inc dba 211	10,425.00	October 25 Community Resource and Referral Services
Flagler Technologies LLC	1,093.61	Cisco Firepower 1010 NGFW Appl. & Cisco Solution Service
FPL	1,026.11	OCT 2025 Services at Crown Center Ste 309
Goren, Cherof, Doody, & Ezrol, PA	1,300.00	October 2025 Legal Services Fees
Indeed	2,500.00	October 2025 Job Posting
Intermedia.net	2,140.00	November 2025 Efax
Intermedia.net	1,201.20	November 25 Microsoft Defender
Intermedia.net	6,534.31	November 25 VOIP Phone Services
IT1 Source LLC	4,452.92	Gsuite, Office365 Sh. Point, Teams, share Drive 12 Months Su
Lianne Betancourt	3,425.00	CLASS Observations for Oct 2025
Maria Lopez	6,425.00	CLASS Observations for Oct 2025
Scholastic Inc.	8,971.85	Children's Books
TASC	1,290.56	Claim Card Fees, Admin Fees for 01/01/26 - 03/31/26 & Renewal
The Lincoln National Life Insurance Comp	27,295.82	December 2025 Employee Benefits
The School Board of Broward County	1,147.27	November 2025 Gulfstream Lease (Utility & Custodial Fees)



FY26 Match Fundraising Report

Funder	Status	Amount
Coconut Creek	Approved	21,385
Cooper City	No Funding Available	-
Coral Springs (Community Chest)	Approved	1,500
Dania Beach	No Funding Available	-
Davie	No Funding Available	-
Deerfield Beach	Approved	18,750
Ft. Lauderdale	Approved	100,000
Hallandale Beach	Approved	18,903
Hollywood	Approved	15,000
Lauderdale By The Sea	Approved	1,000
Lauderdale Lakes	Pending Response	1,500
Lauderhill	Approved	10,000
Lighthouse Point	Approved	1,800
Margate	Application Pending	1,000
Miramar	Approved	5,000
North Lauderdale	Approved	10,000
Oakland Park	Not Selected	10,000
Parkland	Approved	3,000
Pembroke Park (Town)	Approved	2,186
Pembroke Pines	Approved	35,000
Plantation	Approved	21,900
Pompano Beach	Approved	15,000
Southwest Ranches	No Funding Available	-
Sunrise	Approved	60,000
Tamarac	No Funding Available	1,500
West Park	No Funding Available	-
Weston	Approved	4,355
Wilton Manors	Approved	4,200
		362,979
United Way	Committed as of July 1	136,500
Child Care Providers	Committed as of July 1	600,000
Broward County	Committed as of July 1	3,000,000
CSC	Committed as of July 1	1,788,565
	Total SR Match	5,888,044



Legend:

Bolded Items: Recently Added/Updated

Grayed Out: Past Events

Board Engagement Calendar FY 24-25

Childcare Small Business Site Visits

*Please email Melody Martinez at Mmartinez@elcbroward.org if you would like to RSVP for a site visit.

Date	Childcare Center Name	Address	Time
<i>Sep. 25, 2025</i>	<i>Pacesetter Academy</i>	<i>10950 Pembroke Rd. Miramar, FL 33025</i>	<i>9:30 AM – 11:00 AM</i>
<i>Nov. 12, 2025</i>	<i>Emerald Hills School</i>	<i>3270 Stirling Rd. Hollywood, FL 33021</i>	<i>9:30 AM – 11:00 AM</i>
<i>Dec. 11, 2025</i>	<i>Early Learning Center of Margate</i>	<i>Cancelled</i>	<i>9:30 AM – 11:00 AM</i>
<i>Jan. 13, 2026</i>	<i>KIA Creative Minds Preschool</i>	<i>191 E Commercial Blvd. Ft. Lauderdale, FL 33334</i>	<i>9:30 AM – 11:00 AM</i>
Feb. 10, 2026	Foundation Montessori	9470 NW 24th St, Sunrise, FL 33322	9:30 AM - 11:00 AM
Mar. 10, 2026	Little Bee's Academy	185 NE 2nd Ave, Deerfield Beach, FL 33441	9:30 AM - 11:00 AM
Apr. 30, 2026	Soaring Eagles Academy	5835 N University Dr, Tamarac, FL 33321	9:30 AM - 11:00 AM

Monthly PLAN Meetings

ELC Broward: 1475 W. Cypress Creek Rd., Suite 301, Fort Lauderdale, FL 33309

Date	Location	Time
<i>Jul. 16, 2025</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM – 12:00 PM</i>
<i>Aug. 20, 2025</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM – 12:00 PM</i>
<i>Sep. 17, 2025</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM – 12:00 PM</i>
<i>Oct. 15, 2025</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM – 12:00 PM</i>
<i>Nov. 19, 2025</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM – 12:00 PM</i>
<i>Dec. 17, 2025</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM – 12:00 PM</i>
<i>Jan. 21, 2026</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM – 12:00 PM</i>
Feb. 18, 2026	ELC Broward, Training Room	10:00 AM - 12:00 PM
Mar. 18, 2026	ELC Broward, Training Room	10:00 AM - 12:00 PM
Apr. 15, 2026	ELC Broward, Training Room	10:00 AM - 12:00 PM
May 20, 2026	ELC Broward, Training Room	10:00 AM - 12:00 PM

ELC Kindness Counts Event & Author Reading

*Please email Lizbeth DelVecchio at Ldelvecchio@elcbroward.org if you would like to RSVP for one of our Author Reading Events.

Date	Location	Time
<i>Oct. 21-22, 2025</i>	<i>ELC Broward, Model Classroom</i>	<i>10:30 AM – 12:00 PM</i>

ELC Broward Celebrates Read for the

*Please email Lizbeth DelVecchio at Ldelvecchio@elcbroward.org if you would like to RSVP for our Read for the Record

Date	Location	Time
Feb. 24, 2026	ELC Broward, Model Classroom	10:00 AM – 11:30 AM

ELC Broward's Annual State of Childcare

*Please email Melody Martinez at Mmartinez@elcbroward.org if you would like to RSVP to this

Date	Location	Time
TBD	TBD	TBD

A Day in "K"indergarten

*Please email Lizbeth DelVecchio at Ldelvecchio@elcbroward.org if you would like to RSVP to our Day in K

Date	Location	Time
TBD	Museum of Discovery & Science (401 SW 2nd St, Fort Lauderdale, FL 33312)	TBD

Notable Early Learning Conferences

Please Reach out to Melody Martinez at Mmartinez@elcbroward.org if you would like assistance organizing accommodations

Dates	Conference Name	Location	Registration Info
Jul. 16-18, 2025	One Goal Summer Conference	Tampa, FL	Click to Register
Oct. 7-10, 2025	DEC2025	Portland, OR	Click to Register
Oct. 8-11, 2025	2025 Early Educators Leadership Conference	Orlando, FL	Click to Register
Oct. 15-19, 2025	Florida Association for the Education of Young Children (FLAEYC)	Orlando, FL	Click to Register
Nov. 19-22, 2025	NAEYC Annual Conference	Orlando, FL	Click to Register
Jan. 22-24, 2026	Southern Early Childhood Association Conference	Huntsville, AL	Click to Register
Jan. 26-29, 2026	National Head Start Winter Leadership Institute	Washington, D.C.	Click to Register
Mar. 12-14, 2026	Virginia Association for the Education of Young Children (vaaeyc)	Hampton, VA	Click to Register
Apr. 16-17, 2026	Rocky Mountain Early Childhood Conference	Denver, CO	Click to Register
Apr. 28-29, 2026	InterAct CLASS Summit	Chicago, IL	Click to Register
May 3-6, 2026	Childcare Aware 2025 Symposium	Arlington, VA	Click to Register
May 4-7, 2026	National Head Start Conference & Expo	Minneapolis, MN	Click to Register
June 9, 2026	2026 FL Prosperity & Economic Opportunity Solution Summit	Tampa, FL	Click to Register
June 23, 2026	2026 FL Learners to Earners Workforce Solution Summit	Tampa, FL	Click to Register
June 24-28, 2026	FL Family Childcare Home Association Annual Conference	Kissimmee, FL	Click to Register

ELC of Broward County

Committee Members 2025-2026

COMMITTEE	Member Name	Seat	By Laws
EXECUTIVE <i>4 needed for a Quorum</i>	<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>		
Officer	1 Laurie Sallarulo	Chair	effective 04/2014 - Governor appointment
Officer	2 Dawn Liberta	First Vice Chair/Governance	effective July 2024 (3 year term)
Officer	3 Michael Asseff	Second Vice Chair	effective July 2024 (3 year term)
Officer	4 Ellie Schrot	Secretary	effective May 2025 (3 year term)-Ellie appointed 5.12.25
Officer	5 Cindy Arenberg Seltzer	Treasurer/Finance Chair	effective July 2024 (3 year term)
	6 Amoy Reid	Nominating Com. Chair	effective July 2024 (3 year term)
	7 Renee Podolsky	Audit Com. Chair	effective July 2024 (3 year term)
FINANCE <i>5 needed for a Quorum</i>	<i>Members appointed by the Chair. Reports directly to the Board and shall consist of at least (5) five Members EXCLUDING CHAIR. No Term Limits</i>		
	1 Cindy Arenberg Seltzer	Chair	effective 07/01/24
	2 Michael Asseff	Member	effective 12/15/25
	3 Maria Hernandez	Member	effective 06/14/23
	4 Dawn Liberta	Member (Officer)	effective 02/12/24
	5 Renee Podolsky	Member	
	6 Amoy Reid	Member	effective 05/12/25
	7 Laurie Sallarulo	Member (Board Chair)	
	8 Ellie Schrot	Member	effective 12/15/25
	9 Zachary Talbot	Member	effective June 2020
PROGRAM REVIEW <i>4 needed for a Quorum</i>	<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 EXCLUDING CHAIR. No Term Limits</i>		
	1 Maria Hernandez	Chair	effective 05/12/25
	2 Cindy Arenberg-Seltzer	Member (Officer)	effective 07/01/22
	3 Krystie Castillo	Member	effective 02/12/24
	4 Amy Hauser	Member	effective 02/10/25
	5 Dawn Liberta	Member (Officer)	effective 02/12/24
	6 Renee Podolsky	Member	effective 05/10/23
	7 Ellie Schrot	Member (Officer)	effective 06/14/23
AUDIT <i>4 needed for a Quorum</i>	<i>Members elected by Board. Consists of at least (5) five Members including Chair. 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. No Term Limits</i>		
	1 Renee Podolsky	Chair	effective July 2024 (3 year term)
	2 Michael Asseff	Member (Officer)	effective 02/12/24
	3 Sharonda Bailey	Member	effective 05/12/25
	4 Ellie Schrot	Member (Officer)	effective September 2024
	5 Traci Schweitzer	Member	effective 02/12/24
	6 Karen Taveras	Member	effective 09/09/25
GOVERNANCE <i>4 needed for a Quorum</i>	<i>Members Elected by Board. Consists of at least (5) five Members, EXCLUDING CHAIR. First Vice Chair shall serve as chair of the Governance Committee. No Term Limits</i>		
	1 Dawn Liberta	Chair	effective July 2024 (3 year term)
	2 Michael Asseff	Member (Officer)	effective 06/2020
	3 Kirk Englehardt	Member	effective 09/13/21
	4 Carol Hylton	Member	effective 02/2021
	5 Laurie Sallarulo	Member (Board Chair)	effective 09/15/22
	6 Renee Podolsky	Member	effective 10/06/22
	7 Amoy Reid	Member	effective 10/06/22
NOMINATING <i>4 needed for a Quorum</i>	<i>Members Elected by Board. Consists of at least (3) three Members who are not Officers of the Coalition . No Term Limits</i>		
	1 Amoy Reid	Chair	effective July 2024 (3 year term)
	2 Michael Asseff	Member (Officer)	effective 7/1/24
	3 Sharonda Bailey	Member	effective 04/27/22
	4 Krystie Castillo	Member	effective 05/12/25
	5 Laurie Salarullo	Member (Board Chair)	
	6 Traci Schweitzer	Member	effective 05/12/25
	7 Julie Winburn	Member	effective 05/2022
AD HOC FUNDRAISING <i>5 needed for a Quorum</i>	1 Michael Asseff	Co-Chair (Officer)	Co-Chair effective 06/14/23
	2 Traci Schweitzer	Co-Chair	Co-Chair effective 03/11/24
	3 Krystie Castillo	Member	effective 02/12/24
	4 Kirk Englehardt	Member	effective 09/20/22
	5 Dawn Liberta	Member (Officer)	effective 02/12/24
	6 Amoy Reid	Member	effective 08/10/22
	7 Jessica Rodriguez	Member	effective 09/09/25
	8 Zachary Talbot	Member	effective 08/30/22
	9 Megan Turetsky	Member	effective 11/10/25
	* Beverly Batson (Honorary)	Non-Voting Member/ No Quorum	effective 12/16/24

Re-established 8/2022
Reports to Executive Comm

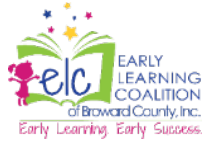


**Early Learning Coalition of Broward County
Board Attendance Chart FY 25-26**

QUORUM # NEEDED: 11

	Board Members	Seat	Date commenced on Board		1st 'Sept 15	2nd 'Nov 17	3rd 'Feb 9	4th 'Mar 9	5th 'May 11	6th 'Jun 22	TOTAL FY ABSENCES
1	Laurie Sallarulo	Chair	4.2014		X	V					0
2	Dawn Liberta	First Vice Chair	10.16.23		X	V					0
3	Michael Asseff	Second Vice Chair	5.7.2013		V	V					0
4	Cindy Arenberg Seltzer	Treasurer	01/01/00		X	V					0
5	Ellie Schrot	Secretary	6.2014		ABS	V					1
6	Sharonda Bailey	Member	10.1.21		X	V					0
7	Krystie Castillo	Member	10.16.23		V	V					0
8	Jodi Davidson	Member	09.04.25		FM/X	V					0
9	Kirk J. Englehardt	Member	4.2021		V	ABS					1
10	Amy Hauser	Member	12.16.24		X	V					0
11	Maria Hernandez	Member	11.14.22		X	ABS					1
12	Carol Hylton	Member	9.2020		X	V					0
13	Renee Podolsky	Member	6.2014		X	V					0
14	Dr. Amoy Reid	Member	9.2019		V	V					0
15	Jessica Rodriguez	Member	6/23/2025		X	V					0
16	Traci Schweitzer	Member	10.16.23		X	V					0
17	Zachary Talbot	Member	2.2020		V	V					0
18	Karen Taveras	Member	6/23/2025		X	V					0
19	Megan Turetsky	Member	09.15.25			FM/V					0
20	Julie Winburn	Member	4.1.22		X	V					0
	VACANT - Gub. Private Sector										
	VACANT - Private Sector										
	Honorary Board Members		Start Date	Last Date	1st 'Sept 15	2nd 'Nov 17	4th 'Feb 9	5th 'Mar 9	6th 'May 11	7th 'Jun 22	TOTAL FY ABSENCES
1	Beverly Batson		06/17/24								
	Members who left During FY 24-25 Term	Seat	1st Term Started	Last Date	1st 'Sept 15	2nd 'Nov 17	4th 'Feb 9	5th 'Mar 9	6th 'May 11	7th 'Jun 22	TOTAL FY ABSENCES
1											
2											
3											
	V= Virtual Meeting										
	X= Present at meeting										
	ABS= Absent from Meeting										
	P= phone attendance										
	FM= First Meeting										
	LM= Last Meeting										
	Shaded areas - no meeting scheduled										

O:\Board\Board- Committee & Board Meetings\Board\FY 2024-2025



ELC of Broward County

FY 2025-2026 Board/Committee Meetings Calendar

July 2025	August 2025	September 2025	October 2025	November 2025	December 2025
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
January 2026	February 2026	March 2026	April 2026	May 2026	June 2026
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

Board

Mon. at 9:30 am

- Sep 15, 25
- Nov 17, 25
- ~~Dec 15, 25~~
- Feb 9, 26 Retreat
- Mar 9, 26
- May 11, 26
- Jun 22, 26

Finance/ Exec

Tue. at 1:30 pm

- Sep 9, 25
- Nov 4, 25
- ~~Dec 9, 25~~
- Feb 3, 26
- Mar 3, 26
- May 5, 26
- Jun 9, 26

Governance

(No Set Date/Time)

- Sep 4, 25 at 10:30 am
- Nov 10, 25 at 10:30 am
- Jan 29, 26 at 12 pm

Nominating

(No Set Date/Time)

- Aug 27, 25 at 10:30 am

Audit

(No Set Date/Time)

- Sep 10, 25 at 10:00 am

Program Review

(No Set Date/Time)

- Sep 5, 25 at 11:30 am

Ad-Hoc Fundraising

(No Set Date/Time)

- Sep 22, 25 at 12:00 pm
- Jan 12, 26 at 2:00 pm

ELC offices closed for holidays on:

July 4 Independence; Sep 1 Labor; Oct 13 Columbus/Indigenous (Observance); Nov 11 Veterans; Nov 26; Nov 27 Thanksgiving; Nov 28 Day after Thanksgiving; Dec 25 Christmas; Jan 1 New Year's Day; Jan 19 MLK; Feb 16 President; Apr. 3 Spring Holiday; May 25 Memorial;

Federal Holidays:

Oct 13 Colombus; Jun 19 Juneteenth;

Holidays:

Sep 22-24 Rosh Hashanah; Oct 1-2 Yom Kippur; Feb 18 Ash Wed; Mar 16-20 Spring Break; Apr 3 Good Friday

Broward Public Schools:

First Day of School: August 11, 2025 Last Day of School: June 3, 2026