

# Early Learning Coalition of Broward County, Inc.

## Board Meeting Agenda

September 15, 2025, at 9:30 AM

Hybrid Meeting

Meeting ID: 867 3607 9086 Passcode: 983903

<https://us06web.zoom.us/j/86736079086?pwd=6xCqp5EwdmGRx2PmXamAeN3lr3F6N.1>

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.	<b>Call to Order</b>		Laurie Sallarulo, Chair
2.	<b>Roll Call</b>		Melody Martinez, Board Liaison
3.	<b>Nominating Committee</b> 1. B261NOM1 – Board Member Candidate • Megan Turetsky	3	Dr. Amoy Reid, Committee Chair Renee Jaffe, CEO
4.	<b>Chair Report</b> • Welcome New Appointed Board Member Jodi Davidson • Jessica Rodriguez joined the Ad Hoc Committee • Karen Taveras joined the Audit Committee		Laurie Sallarulo, Chair
5.	<b>CEO Report</b>	5	Renee Jaffe, CEO
6.	<b>Mission Moment –</b>		
7.	<b>Consent Agenda</b> 1. Approve June 23, 2025, Meeting minutes 2. B261CA1 – Approve CSC Financially Assisted Child Care 2025-2026 Agreement Renewal 3. B261CA2 – Approve CSC Vulnerable Populations Program 2025-2026 Agreement Renewal 4. B261CA3 – Authorize the Chair to Execute the Broward County School Readiness & Special Needs 2025-2026 Agreement Renewal when it becomes available 5. B261CA4 – Ratify Broward County School Readiness & Special Needs 2024-2025 Agreement Budget Increase Amendment 6. B261CA5 – Ratify City of Pompano Beach Match Funding 2025-2026 Agreement 7. B261CA6 – Authorize Board Chair to Execute FY 2026 Help Me Grow Agreement when it becomes available 8. B261CA7 – Approve Children’s Forum Sub Recipient INCENTIVE\$ Budget Reduction Amendment FY26 9. B261CA8 – Accept 403B Audit Report and Form 5500 for Plan Year 2024 10. B261CA9 – Approve Amendments to Citrin Cooperman Agreements for Year 2 Audit and Tax Services 2025-2026	7 29 32 35 38 41 43 44 45 48	Laurie Sallarulo, Chair
8.	<b>Finance Committee</b> 1. B261FIN1 – Approve Resolution to Update Purchasing Card Administrator and Authorized Caller List 2. B261FIN2 – Review Preliminary FY 2025 Financial Results – Discussion Only 3. B261FIN3 – Approve July 2025 Interim Financial Statements 4. B261FIN4 – Approve FY 2026 Amendment #1	111 117 127 132	Cindy Arenberg-Seltzer, Committee Chair Christine Klima, CAO

<b>9.</b>	<b>Regular Business</b> 1. B261RB1 – Approve CEO Performance Evaluation Results & CEO Salary Discussion 2. B261RB2 – Review Strategic Plan Year 3 Results – For Review Only	<b>138</b>  <b>147</b>	Christine Klima, CAO
<b>10.</b>	<b>Governance Committee</b> 1. B261GOV1 – Approve Amendments to ELC 5 Year Strategic Plan	<b>155</b>	Dawn Liberta, Committee Chair
<b>11.</b>	<b>Audit Committee</b> Update from Committee Chair – Meeting Held on Sep 10, 2025		Renee Podolsky, Committee Chair Christine Klima, CAO
<b>12.</b>	<b>Program Review Committee</b> Update from Committee Chair – Meeting Held on Sep 5, 2025		Maria Hernandez, Committee Chair
<b>13.</b>	<b>Ad Hoc Fundraising</b> Update from Committee Chair – Meeting scheduled for Sep 22, 2025		Michael Asseff, Committee Chair Traci Schweitzer, Committee Co-Chair
<b>14.</b>	<b>Provider Representative Update</b> Update from Provider Representatives – Met on Sep 8, 2025		Krystie Castillo, Representative Faith-based Childcare Provider Amy Hauser, Provider
<b>15.</b>	<b>FYI Items</b> <ul style="list-style-type: none"> <li>FYI 1 ELC Contracts</li> <li>FYI 2 June Cash Disbursements</li> <li>FYI 3 July Cash Disbursements</li> <li>FYI 4 FY26 Match Report</li> <li>FYI 5 Board Engagement Opportunities</li> <li>FYI 6 Board Sponsorship Form</li> <li>FYI 7 Board Member Responsibilities</li> <li>FYI 8 Board Recruitment Flyer</li> <li>FYI 9 FY 25-26 Committee Membership Updated</li> <li>FYI 10 FY 25-26 Board Meeting Attendance</li> <li>FYI 11 FY 25-26 Board Calendar</li> <li>FYI 12 Glossary of Terms</li> </ul>	<b>164</b> <b>166</b> <b>167</b> <b>168</b> <b>169</b> <b>170</b> <b>171</b> <b>172</b> <b>174</b> <b>175</b> <b>176</b> <b>177</b>	
<b>16.</b>	<b>Unfinished Business</b> <b>New Business</b> <b>Matters from the Chair</b> <b>Matters from the Board</b> <b>Matters from the CEO</b> <b>Matters from our Partners</b> <b>Public Comment</b>		
<b>17.</b>	<b>Next ELC Board Meeting: November 17, 2025 @ 9:30 am</b>		
<b>18.</b>	<b>Adjourn</b>		

**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 for public comments to be made on any particular agenda items no later than five minutes after the Coalition meeting has been called to order.

“As per [§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.”

<b>ITEM/MEETING:</b>	B261NOM1 / Board
<b>MEETING DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Private Sector Board Application
<b>FOR ACTION:</b>	YES
<b>RECOMMENDED ACTION:</b>	Approve Megan Turetsky to join the Board as an ELC Private Business Sector member.
<b>FINANCIAL IMPACT:</b>	None
<b>AS RECOMMENDED BY:</b>	Nominating Committee
<b>ELC STAFF LEAD</b>	R. Jaffe

### **Background**

Florida Statutes 1002.83 states that “each early learning coalition shall be composed of at least 15 members but not more than 30 members.” Currently, there are 18 ELC Board members, 12 of whom are statutorily required members, and 6 of whom are Private Business Sector members.

In FY 24/25, ELC staff increased efforts to add more Private Sector Board members. This effort was in anticipation of two Private Business Sector members (Monica King and Richard Campillo) reaching their term limits at the end of April 2025. Additionally, this effort was based on approval from the full board to increase membership with individuals who have varied/needed expertise, who would further strengthen the full board.

### **Current Status**

ELC received a strong Private Business Sector board member candidate application from Megan Turetsky, the Senior Director of External Affairs at Joe DiMaggio Children’s Hospital. She met all the required criteria and was invited by ELC staff to the August 27<sup>th</sup> Nominating Committee meeting, where she was given time to share past work experience related to early learning/childhood causes and her current role at Joe DiMaggio.

The nominating committee voted unanimously to approve Megan’s nomination to the Board.

### **Recommendation**

The Nominating Committee recommends to the Board approve Megan Turetsky to join the Board as an ELC Private Business Sector member.

### **Supporting Documents**

- Private Sector Recruitment Process
- Board Member Roles and Responsibilities (FYI 7)

*Please note: Completed ELC Board member applications are available upon request and can be accessed through a request to ELC’s Records Custodian at [records@elcbroward.org](mailto:records@elcbroward.org).*

## **Board Recruitment and Applicant Process for Private Sector Vacancies**

To recruit and select private business members for the Early Learning Coalition Board of Directors, the following process will be followed:

- 1) For private sector openings, ELC will create an announcement/flyer to include:
  - a. A general description of the opening and board member criteria
  - b. copy of the ELC Board member role and responsibilities\*
  - c. access to the ELC Board member application
- 2) The announcement shall be:
  - a. Posted on the ELC website for a minimum of 15 days.
  - b. Posted on all ELC social media platforms
  - c. Shared with all ELC Board members via email and social media (where appropriate). The expectation is that all board members will share the opportunity with their respective networks.
  - d. Emailed to ELC community partners.
- 3) The CEO and board members should identify and seek out potential candidates.
- 4) Interested individuals will complete the required application form and submit (along with a copy of a short biography) to Melody Martinez ([mmartinez@elcbroward.org](mailto:mmartinez@elcbroward.org))
- 5) After receiving the nominations, staff will review and ensure candidates meet minimum criteria and are eligible to serve.
- 6) The Nominating Committee will review potential candidates and determine next steps for viable candidates, which may include interviews and gathering additional information about a candidate. The review and any additional steps shall be at the discretion of the Nominating Committee.
- 7) The Nominating Committee forwards vetted candidates to the Board for approval.
- 8) The board of directors will vote on the nominated applicant(s).



### **School Readiness Enrollment Update**

As we finished the last fiscal year, ELC was steadily enrolling in response to the additional one-time funds it had received. With paid monthly enrollment surpassing 15,200 and wait times for approval for services inside of one month, we had once again found a sweet spot of meeting more of the County's needs and meeting them quickly. Looking ahead to FY26, we will likely need to slow enrollment to bring the average number served down to 14,300 children per month to align with reduced allocations and the higher costs of new family co-pay rules that started taking effect on a rolling basis on July 1.

As of August 28<sup>th</sup>, there are 3,176 children on waitlist for School Readiness. The approximate waiting time is 6 months.

### **VPK Enrollment Update**

The new VPK year started in coordination with the first day of public school. As of September 5th, we have approved 12,444 VPK school year applications, and we have 10,376 children who have enrolled in a VPK classroom. At this time last year, we had approximately 450 more children enrolled. However, this decreased amount tracks with the VPK Estimating Conference's decreased number of Broward children enrolling in VPK. Last year's school year/summer estimate was 13,060, while this year's estimate is 11,571. Additionally, the VPK year has just begun, and it is too early to draw any solid conclusions yet. We'll keep the board updated concerning enrollment throughout the year.

### **VPK Provider Performance Accountability Update**

The new VPK provider progress monitoring holds providers accountable for quality instruction which leads to children learning growth and readiness for kindergarten. To track progress, school-year programs test their children three times using the Florida Assessment of Student Thinking (FAST) Star Early Literacy. The first progress monitoring (PM1) occurs in the first 30 days of the program year, progress monitoring 2 (PM2) occurs at the midway point and progress monitoring 3 (PM3) occurs the last 30 days of the program (PM3).

Each VPK provider's Performance Accountability score is calculated by DEL using three factors:

- The quality classroom instruction score uses the CLASS Composite Program Assessment Score. (50%)
- The child achievement score is calculated as the percentage of eligible children who demonstrate kindergarten readiness on their progress monitoring 3 (PM3). (20%)
- The learning gains score calculates learning gains as a growth rate of 12 points or more between their PM1 and PM3. (30%)

When we say Broward is the Best, we mean it. We are proud to announce the FY 25 VPK Accountability scores for Broward Providers released in August:

- Excellent or Above Expectations: **77%**
- Meet Expectations: **16%**
- Incomplete: **5%** (insufficient data to complete the metric)
- Below Expectations (9) or Unsatisfactory (2): **2%**

Broward County's VPK providers' scores ranked us 5<sup>th</sup> statewide compared to other coalitions, and we ranked first for larger coalitions. We are working with the 7% of providers who scored as Below Expectations, Unsatisfactory, or Incomplete to make sure they comply with the state required Improvement Plan in the hopes of improvement during this year's program.

### **ELC Collaboration Project**

Great news, the Broward Workshop has secured the majority of funding needed for the joint Florida Chamber Foundation and ELC Broward collaborative research project to better understand the early learning landscape in Broward. The study will be used to drive the creation of a future early learning Broward roadmap.

The project will include surveys, focus groups, and listening sessions with early learning stakeholders and partners, including parents, childcare owners/directors, early educators, and the Broward school district. The Foundation, in collaboration with the ELC, will design surveys for parents, childcare providers, and early educators, and collect additional data, including but not limited to ALICE populations, housing, population trends, socioeconomic status, demographics, etc. The ELC will conduct focus groups and provide meaningful internal data to the Foundation to be used in their analysis. This data, along with the Foundation's data, survey results, focus group, and stakeholder feedback, will be analyzed by the Foundation's research team and included in a comprehensive report. The final report will include the state of childcare in Broward as well as challenges, successful practices, and an early learning road map for the future. The study is anticipated to take place from September/October (2025) to March/April (2026), but may vary based on the Chamber's timeline.

#### **Broward County School District Superintendent Meeting**

ELC Broward CEO, Renee Jaffe, met with Broward School District's Superintendent, Howard Hepburn, and other senior district staff members on July 21st to discuss various collaborative efforts, including how to better understand the impact of early learning on future learning and continued efforts to partner on early learning related services and initiatives. It was a very productive meeting that has led to multiple exploratory meetings between the two entities in hopes of entering into a future data-sharing agreement. ELC staff will keep the board posted on the exciting effort.

#### **Kindness Counts:**

During these interesting times, the ELC is excited to launch our inaugural Kindness Counts initiative during the month of October. We will be recruiting childcare providers to help us promote acts of kindness throughout preschool classrooms. In addition to recommending kindness activities (for classrooms and parents) and promoting books focused on kindness, we will help coordinate municipal leaders' visits to their cities' childcare facilities. We will also coordinate the creation of kindness posters, created in classrooms and hung either at the childcare facilities' respective cities, or here at the ELC. Finally, on October 21<sup>st</sup> and 22<sup>nd</sup>, we will be hosting two Kindness Counts story-time events in our model classroom. We'd love for you to join us, and we will send calendar invitations (if we haven't already done so)!

#### **Deerfield Partnership**

We are very excited to become part of the exciting and innovative work being done by Deerfield Community Cares, under the leadership of Joel Smith. Joel has brought together a host of community funders, providers, and community representatives to improve the lives of individuals and families living in Deerfield and beyond. He and his fantastic staff manage to provide food, counseling, youth development, and multiple other services (bike club, women's group, etc.) in response to what the people living in Deerfield have indicated they need. ELC is coordinating with Deerfield Community Cares to provide focused training to the Deerfield childcare providers, and we are doing outreach at Deerfield Community Care's weekend events to provide developmental screenings through our Help Me Grow program. We will also be hosting one of our Books, Blocks, and Balls events at his September 20<sup>th</sup> community event.

#### **Florida Kindergarten Readiness Solution Summit:**

ELC Broward CEO, Renee Jaffe, presented to hundreds of virtual attendees at the Florida Chamber's Kindergarten Readiness Solution Summit on August 26<sup>th</sup>. Renee's presentation focused on Professional Development that Moves Outcomes and included details and data about the many support services and initiatives we offer that have made an impact on strengthening early educators and child outcomes in Broward.

#### **March 2026 Board Meeting:**

Every year, a March meeting is necessary to approve the annual financial audit report. The originally released Board Meeting calendar for FY 26 did not include a March 2026 meeting. An updated calendar is included in the packet with a March 9 meeting date added.

#### **Board Packet Process and Meeting Related Communication:**

ELC staff continue to work to streamline and automate as many board and communication related processes as possible. This includes an initiative to automate more of the board meeting packet preparation process and exploring technological solutions to minimize staff communications (to board members) related to attendance at upcoming meetings. Staff will keep you updated on this as necessary.

Lastly, a quick reminder to promptly RSVP to board/committee meeting invitations, which helps staff determine (early) whether we will have a quorum. Thank you in advance.

Early Learning Coalition of Broward County, Inc.  
Board Meeting Minutes  
June 23, 2025, at 9:30 AM  
Virtual Meeting

Members in Attendance	Chair Laurie Sallarulo (virtual); Dawn Liberta; Michael Asseff (virtual); Cindy Arenberg-Seltzer; Ellie Schrot; Sharonda Bailey; Krystie Castillo (virtual); Kirk Englehardt; Amy Hauser; Maria Hernandez (virtual); Carol Hylton; Renee Podolsky (virtual); Dr. Amoy Reid; Traci Schweitzer; Zachary Talbot (virtual); Julie Winburn (virtual)
Members Absent (Excused)	
Members Absent (Unexcused)	
Honorary Members	
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Judith Merritt, COO; Hubert Cesar, CIO; 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; Ayme Hamoui, Dir. of Education Program Assessment; Andres Calero, Accountant; Beverly Hung, Dir. of HR; Fabienne St. Louis, Support System Engineer; Gracy Haladjian, Dir. of Family & Customer Services; Kasey LaFrance, Contracts Administration Manager; Magdalena Laino, Quality Assurance Manager; Megan DeGraaf, Purchasing & Procurement Specialist; Roy Persaud, Accountant; Sandra Paul, Senior Dir. of Provider Reimbursement; Sarane Epps, Contract Specialist; Stephanie Landreville, Controller; Daniel Hollenbaugh, AP & Payroll Manager; Alesia Davis, Dir. of Family Services
Others in Attendance	Julie Klahr, Legal Counsel; Jessica Rodriguez; Karen Taveras

Item	Action/Discussion
Welcome & Call to Order	Acting Chair Dawn Liberta called the meeting to order at 9:42 AM. The roll was called, and a quorum was established.
Chair Report	None
CEO Report	CEO Renee Jaffe expressed her appreciation to the board members who attended the Day in K event and to those who generously sponsored it. She also noted that the organization is awaiting an update on the potential collaborative project with the Broward Workshop. A meeting is scheduled in the near future to discuss possible funding opportunities related to this partnership.
Mission Moment Video - State of Childcare & Day in K	CPO Howard Bakalar shared the State of Childcare Event.  CEO Renee Jaffe expressed her gratitude to the board and shared that the Day in K event was a great success and a truly positive experience.
<b>Consent Agenda</b> 1. Approve May 12, 2025, Meeting minutes 2. B257CA1 – Ratify Budget Increase Amendment to the Broward County School Readiness Match Funding Agreement	A <b>Motion</b> was made by Traci Schweitzer and <b>Seconded</b> by Maria Hernandez to move the Consent Agenda, excluding items # 2 & 3. The <b>Motion was unanimously approved. Motion Passed.</b>  A <b>Motion</b> was made by Cindy Arenberg-Seltzer and <b>Seconded</b> by Ellie Schrot to move item #2 in the Consent Agenda. The <b>Motion was unanimously approved. Motion Passed.</b>

<ol style="list-style-type: none"> <li>3. B257CA2 – Approve United Way School Readiness Match Revenue Agreement</li> <li>4. B257CA3 – Approve Children’s Forum Sub-Recipient INCENTIVE\$ Agreement</li> <li>5. B257CA4 – Approve 211 Broward Sole Source Vendor Agreement</li> <li>6. B257CA5 – Authorize Sole Sourced Award and Purchase Order to Teachstone Inc.</li> <li>7. B257CA6 – Approve Goren Cherof Doody &amp; Ezrol PA Agreement for Legal Services</li> <li>8. B257CA7 – Approve Amendment 001 Agreement with Bryant, Miller, Ollive PA to renew Employment Law Related Legal Services</li> <li>9. B257CA8 – Approve Agreements for Specialized Legal Services for Retirement Plan Compliance</li> <li>10. B257CA9 – Approve FY26 Proposed Risk Management Insurance Policy Renewals and Coverage Levels</li> <li>11. B257CA10 – Approve Proposed FY26 Employee Health Benefit Insurance Policy Renewals and Coverage Levels</li> <li>12. B257CA11 – Authorize Chair to Execute Amendment to FY26 Revenue Agreement for Broward Help Me Grow Program</li> </ol>	<p><b><u>Abstentions:</u></b></p> <ul style="list-style-type: none"> <li>Julie Winburn abstained from (Item #2) as she works for Broward County Childcare Licensing.</li> </ul> <p>A <b>Motion</b> was made by Cindy Arenberg-Seltzer and <b>Seconded</b> by Carol Hylton to move item #3 in the Consent Agenda. The <b>Motion was unanimously approved. Motion Passed.</b></p> <p><b><u>Abstentions:</u></b></p> <ul style="list-style-type: none"> <li>Maria Hernandez abstained from (Item #3) as she is the CPO of United Way of Broward County.</li> </ul>
<p><b><u>Nominating Committee</u></b></p> <ol style="list-style-type: none"> <li>1. B257NOM1 – Board Member Candidates</li> </ol>	<p><b><u>New Board Members Applicants</u></b></p> <p>The Nominating Committee brought forth a <b>Motion</b> to Approve the following ELC board members applicants:</p> <ul style="list-style-type: none"> <li>Jessica Rodriguez</li> <li>Karen Taveras</li> </ul> <p>The <b>Motion was unanimously approved. Motion Passed.</b></p> <p>Jessica Rodriguez and Karen Taveras introduced themselves and provided a brief overview of their professional backgrounds and their work in their respective fields.</p>
<p><b><u>Regular Business</u></b></p> <ol style="list-style-type: none"> <li>1. B257RB1 – Approve Board</li> </ol>	<p><b><u>FY 2025 Estimated Related Party Travel Purchase</u></b></p> <p>A <b>Motion</b> was made by Traci Schweitzer and <b>Seconded</b> by Carol Hylton to Approve FY</p>

Chair Related Party Transaction for Learners to Earners

2. B257RB2 – Approve Broward School Board Related Party Lease Agreement

3. B257RB3 – Approve FY26 Estimated Related Party Purchases and Agreement

2025 Estimated Related Party Travel Purchase for Laurie Sallarulo to Attend Learners to Earners Conference in Tampa on June 24, 2025. The **Motion was unanimously approved. Motion Passed.**

**Abstentions:**

- Laurie Sallarulo abstained as she is attending the Learners to Earners Conference.

**School Board of Broward County Lease Agreement Renewal**

A **Motion** was made by Cindy Arenberg-Seltzer and **Seconded** by Amoy Reid to Approve a Related Party Lease Agreement with the School Board of Broward County for Rental Space at Gulf Stream Early Learning Center for Excellence for the period September 5, 2025, through September 4, 2028, pending legal review and DEL prior approval. The **Motion was unanimously approved. Motion Passed.**

**Abstentions:**

- Sharonda Bailey abstained as she is an Employee of Broward County Public Schools.

**FY 2026 Estimated Related Party Purchases and Agreements**

**Item A**

A **Motion** was made by Cindy Arenberg-Seltzer and **Seconded** by Kirk Englehardt to Approve FY 2026 Estimated Related Party Purchases and Agreements Item A. The **Motion was unanimously approved. Motion Passed.**

Item No.	Estimated Amount	Related Party and Affiliated Organization	Activity
a.	\$4,200,000	Sharonda Bailey/Broward County Public Schools	Provider Contracts for VPK Services

**Abstentions:**

- Sharonda Bailey abstained from (Item A) as she is an Employee of Broward County Public Schools.

**Item B**

A **Motion** was made by Ellie Schrot and **Seconded** by Traci Schweitzer to Approve FY 2026 Estimated Related Party Purchases and Agreements Item B. The **Motion was unanimously approved. Motion Passed.**

Item No.	Estimated Amount	Related Party and Affiliated Organization	Activity
b.	\$510,000	Amy Hauser / Davie Academy	Provider Contract for SR and/or VPK Services

**Abstentions:**

- Amy Hauser abstained from (Item B) as she is the Director of Davie Academy.

**Item C**

A **Motion** was made by Cindy Amoy Reid and **Seconded** by Kirk Englehardt to Approve

FY 2026 Estimated Related Party Purchases and Agreements Item C. The **Motion was unanimously approved. Motion Passed.**

Item No.	Estimated Amount	Related Party and Affiliated Organization	Activity
c.	\$387,000	Krystie Castillo / Viva Christian Academy	Provider Contract for SR and/or VPK Services

**Abstentions:**

- Krystie Castillo abstained from (Item C) as she is the Director and Owner of Vivia Christina Academy.

**Item D & E**

A **Motion** was made by Kirk Englehardt and **Seconded** by Traci Schweitzer to Approve FY 2026 Estimated Related Party Purchases and Agreements Item D & E. The **Motion was unanimously approved. Motion Passed.**

Item No.	Estimated Amount	Related Party and Affiliated Organization	Activity
d.	\$25,000	Cindy Arenberg Seltzer / Children's Services Council of Broward County	Sponsorship for annual publication of the Broward County Family Resource Guide
e.	\$20,000	Cindy Arenberg Seltzer / Children's Services Council of Broward County	Sponsorship for annual Read for the Record Collaborative book purchase

**Abstentions:**

- Cindy Arenberg-Seltzer abstained from (Item D & E) as she is the CEO of CSC.

**FY 2026 DEL Grant Agreement**

A **Motion** was made by Cindy Arenberg-Seltzer and **Seconded** by Carol Hylton to Ratify the Executed FY26 DEL Grant Agreement. The **Motion was unanimously approved. Motion Passed.**

**Strategic Plan Year 3 Quarter 3 Results**

COO Judith Merritt presented the results to the 5-Year Strategic Plan.

CEO Renee Jaffe noted that at the end of the fiscal year, typically in July or August, the organization conducts a review to identify areas for improvement, emphasizing the importance of not remaining at the status quo. This review process leads to recommendations that are first presented to the Governance Committee and then to the full Board. She also noted that many of the organization's metrics are tracked on an annual or biannual basis.

Carol Hylton congratulated the staff on their progress and added that the work being done looks very strong and promising.

**Recommended Vendor for Payroll Processing Services**

A **Motion** was made by Traci Schweitzer and **Seconded** by Sharonda Bailey to Approve

4. B257RB4 – Authorize Board Chair to Ratify FY26 Grant Agreement

5. B257RB5 – Review Strategic Plan Year 3 Quarter 3 Data

6. B257RB6 – Approve Payroll Services Vendor



	recommended vendor selection for Payroll Processing Services and Authorize Staff to Finalize and Execute a Software as a Service Agreement, pending legal review. The <b>Motion was unanimously approved. Motion Passed.</b>
<b>Finance Committee</b>  1. B256FIN1 – Approve April 2025 Interim Financial Statements  2. B256FIN2 – Approve FY25 Budget Amendment #5	<b><u>Approve April 2025 Interim Financial Statements</u></b>  The CAO Christine Klima went over the April 2025 Financial Statements.  The Finance Committee brought forth a <b>Motion</b> to Approve April 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant. The <b>Motion was unanimously approved. Motion Passed.</b>  <b><u>Preliminary FY 2026 Budget</u></b>  The CAO Christine Klima went over the Preliminary FY 2026 Budget.  The Finance Committee brought forth a <b>Motion</b> to Approve Recommended Preliminary FY 2026 Budget Framework. The <b>Motion was unanimously approved. Motion Passed.</b>
<b>Program Review Committee</b> Update from Committee Chair	Committee Chair Maria Hernandez reported that the committee met on May 20, 2025, and reviewed all current programs. She shared that everything appears to be running smoothly, with no concerns identified at this time. She also noted that School Readiness enrollment is in a good place, despite the recent near-shutdown of services, and the overall outlook remains positive.
<b>Audit Committee</b> Update from Committee Chair	Nothing to report
<b>Governance Committee</b> Update from Committee Chair	Nothing to report
<b>Ad Hoc Fundraising</b> Update from Committee Chair	Nothing to report
<b>Provider Representatives</b> Update from Provider Representatives	Nothing to report at the moment.
<b>Unfinished Business</b>	None
<b>New Business</b>	None
<b>Matters from the Chair</b>	None
<b>Matters from the Board</b>	None
<b>Matters from the CEO</b>	CEO Renee Jaffe welcomed the new board members and thanked all board members for their support and contributions throughout the fiscal year.
<b>Matters from Committees</b>	None
<b>Matters from our Partners</b>	None

<b>Matters from Committees</b>	None
<b>Public Comments</b>	None
<b>Next Meeting</b>	<u><a href="#">September 15, 2025, at 9:30 AM</a></u>
<b>Adjourn</b>	Carol Hylton made a motion to adjourned the meeting at 10:51 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.*

DRAFT



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

LAST NAME—FIRST NAME—MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
MAILING ADDRESS	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:
CITY COUNTY	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
DATE ON WHICH VOTE OCCURRED	NAME OF POLITICAL SUBDIVISION:
	MY POSITION IS:
	<input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE

## WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies 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, \_\_\_\_\_, hereby disclose that on \_\_\_\_\_, 20 \_\_\_\_\_:

(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 \_\_\_\_\_, 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:

6-27-25

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.

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

LAST NAME—FIRST NAME—MIDDLE NAME Hernandez, Maria		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE ELC	
MAILING ADDRESS 1300 South Andrews Ave		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:	
CITY Fort Lauderdale, FL 33316	COUNTY Broward	<input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY	
DATE ON WHICH VOTE OCCURRED 06/23/2025		NAME OF POLITICAL SUBDIVISION: Broward	
		MY POSITION IS: <input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE	

## WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies 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, Maria Hernandez, hereby disclose that on June 23, 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 United Way of Broward County, by whom I am retained; or
- ☐ inured to the special gain or loss of \_\_\_\_\_, 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:

**B257CA2- Recommend that the Board approve the FY 2026 United Way School Readiness Match Revenue Agreement Pending Legal Review**

I abstain as I am the CPO of United Way of Broward County.

6/20/25  
Date Filed

[Signature]  
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.

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

LAST NAME—FIRST NAME—MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
MAILING ADDRESS	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:
CITY COUNTY	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
DATE ON WHICH VOTE OCCURRED	NAME OF POLITICAL SUBDIVISION:
	MY POSITION IS:
	<input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE

## WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies 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, \_\_\_\_\_, hereby disclose that on \_\_\_\_\_, 20 \_\_\_\_\_:

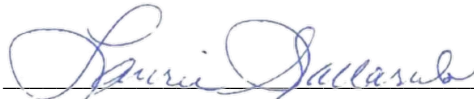
(a) A measure came or will come before my agency which (check one)

- ☐ 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 \_\_\_\_\_, 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:

June 26, 2025

Date Filed

  
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.



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

LAST NAME—FIRST NAME—MIDDLE NAME Bailey, Sharonda		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE ELC	
MAILING ADDRESS 600 SE 3rd Avenue		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY	
CITY Fort Lauderdale, FL	COUNTY Broward	NAME OF POLITICAL SUBDIVISION: Broward	
DATE ON WHICH VOTE OCCURRED 06/23/25		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, Sharonda Bailey, hereby disclose that on June 23, 2025:

(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 Early Childhood Education, by  
whom I am retained; or
- ☐ inured to the special gain or loss of \_\_\_\_\_, 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:

B257RB2- Approve a Related Party Lease Agreement with the School Board of Broward County for Rental Space at Gulf Stream Early Learning Center for Excellence for the period September 5, 2025 through September 4, 2028 pending legal review and DEL prior approval

I abstain from voting as I am Employee of Broward County Public Schools.

6/25/2025  
Date Filed

Sharonda Bailey  
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.



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

LAST NAME—FIRST NAME—MIDDLE NAME Hauser, Amy	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE ELC
MAILING ADDRESS 3337 North University Drive	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
CITY Davie, FL 33024	COUNTY Broward
DATE ON WHICH VOTE OCCURRED 06/23/25	NAME OF POLITICAL SUBDIVISION: Broward 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, Amy Hauser, hereby disclose that on June 23, 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 Davie Academy, by \_\_\_\_\_, whom I am retained; or
- ☐ inured to the special gain or loss of \_\_\_\_\_, 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:

**B257RB3- Approve FY 2026 Estimated Related Party Purchases and Agreements**  
**(b) \$510,000 - Amy Hauser/Davie Academy/ Provider Contracts for SR and/or VPK Services**

I abstain from voting as I am the Director of Davie Academy.

6/27/25  
Date Filed

  
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.

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

LAST NAME—FIRST NAME—MIDDLE NAME Arenberg Seltzer, Cindy		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE ELC	
MAILING ADDRESS 6600 W Commercial BLVD		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:	
CITY Lauderhill		COUNTY Broward	<input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
DATE ON WHICH VOTE OCCURRED 06/23/25		NAME OF POLITICAL SUBDIVISION: Broward	
		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, Cindy Arenberg-Seltzer, hereby disclose that on June 23, 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 Children's Services Council of Broward County (CSC), by whom I am retained; or
- ☐ inured to the special gain or loss of \_\_\_\_\_, 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:

B257RB3- Approve FY 2026 Estimated Related Party Purchases and Agreements.

(d) \$25,000 / Cindy Arenberg Seltzer/ Children's Services Council of Broward County / Sponsorship for annual publication of the Broward County Family Resource Guide

(e) \$20,000 / Cindy Arenberg Seltzer/ Children's Services Council of Broward County / Sponsorship for annual Read for the Record Collaborative book purchase.

I abstain from voting as I am the President and CEO of CSC.

06/27/25  
Date Filed

Cindy Arenberg Seltzer  
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.

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

LAST NAME—FIRST NAME—MIDDLE NAME <b>Castillo, Krystie</b>		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE <b>ELC of Broward</b>	
MAILING ADDRESS <b>4961 SE 148 Ave</b>		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:	
CITY <b>Davie</b>	COUNTY <b>FL</b>	<input type="checkbox"/> CITY	<input checked="" type="checkbox"/> COUNTY
33330		<input type="checkbox"/> OTHER LOCAL AGENCY	
DATE ON WHICH VOTE OCCURRED <b>06/23/25</b>		NAME OF POLITICAL SUBDIVISION:	
		MY POSITION IS: <input checked="" type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE	

## WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies 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, Krystie Castillo, hereby disclose that on June 23, 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 Viva Christian Academy, by whom I am retained; or
- ☐ inured to the special gain or loss of \_\_\_\_\_, 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:

**B257RB3- Approve FY 2026 Estimated Related Party Purchases and Agreements**

(c.) \$387,000 Kristie Castillo / Viva Christian Academy / Provider Contract for SR and/or VPK Services

I abstain from voting because I am the Director and Owner of Viva Christian Academy.

06/26/2025

Date Filed

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.



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

LAST NAME—FIRST NAME—MIDDLE NAME Bailey, Sharonda		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE ELC	
MAILING ADDRESS 600 SE 3rd Avenue		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: <input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY	
CITY Fort Lauderdale, FL	COUNTY Broward	NAME OF POLITICAL SUBDIVISION: Broward	
DATE ON WHICH VOTE OCCURRED 06/23/25		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, Sharonda Bailey, hereby disclose that on June 23, 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 Early Childhood Education, by  
whom I am retained; or
- ☐ inured to the special gain or loss of \_\_\_\_\_, 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:

B257RB3- Approve FY 2026 Estimated Related Party Purchases and Agreements  
(a) 4,200,000 - Sharonda Bailey/Broward County Public Schools / Provider Contracts for VPK  
Services

I abstain from voting as I am Employee of Broward County Public Schools.

6/25/2025  
Date Filed

Sharonda Bailey  
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.



<b>ITEM/ MEETING:</b>	B261CA1 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Children's Services Council (CSC) Financially Assisted Child Care Agreement Renewal
<b>FOR ACTION:</b>	YES
<b>RECOMMENDED ACTION:</b>	Approve CSC Financially Assisted Child Care Agreement renewal for October 1, 2025, to September 30, 2026, pending legal review.
<b>FINANCIAL IMPACT:</b>	<p>\$2,694,637.50 FY 2025 Revenue Budget (Oct-Jun)</p> <p><u>\$898,212.50 FY 2026 Revenue Budget (Jul-Sep)</u></p> <p><b>\$3,592,850 Total All Years</b></p>
<b>ELC STAFF LEAD</b>	C. Klima

### **Background**

Since inception, the Coalition has received support and funding from the Children's Services Council (CSC) to supplement and match State School Readiness funding for children ages birth to 5 (not yet in kindergarten). CSC's Financially Assisted Child Care program allows income-eligible children to be enrolled in educational programs that prepare them to enter kindergarten ready to learn, enhance their early learning experience, prevent child abuse and neglect, and help families attain economic self-sufficiency. With the approximately \$3.5 million provided under the Agreement each year, the Coalition is able to:

1. Expand School Readiness services through a dollar-for-dollar Federal match to enroll more income-eligible children, including those from families with income up to 70% of the State Median Income level (equivalent to 200% of poverty). The Children's Services Council is the largest School Readiness Match pool funder and plays a leadership role, along with Broward County and the United Way to help the ELC raise additional match funding from Broward municipalities.
2. Supplement State School Readiness funding for income-eligible families and enroll additional children beyond match funding targets, as applicable.

On May 15, 2025, CSC awarded \$3,592,850 to serve a minimum of 413 children during the period October 1, 2025, to September 30, 2026.

### **Current Status:**

The final draft of the Agreement from CSC is pending legal review.

### **Recommended Action:**

Executive Committee recommends that the Board approve CSC Financially Assisted Child Care Agreement renewal for October 1, 2025, to September 30, 2026.

### **Supporting Documents:**

- CSC FACC FY 25-26 Contract Fact Sheet

## CSC OF BROWARD COUNTY

### Financially Assisted Child Care Services – 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.*

<b>CONTRACT NAME:</b>	Children’s Services Council of Broward County Financially Assisted Child Care Services
<b>CONTRACT NUMBER:</b>	23-2580
<b>POINT OF CONTACT:</b>	Adria Dewson Children’s Services Council of Broward County 6600 West Commercial Boulevard Fort Lauderdale, FL 33319 954-377-1000
<b>BUDGET AMOUNT:</b>	\$3,592,850.00
<b>METHOD OF PAYMENT:</b>	This is a revenue generating contract for which the ELC is reimbursed for units (days) of child care services
<b>PAYMENT SCHEDULE:</b>	Monthly
<b>TERM:</b>	October 1, 2025 – September 30, 2026, with 1 remaining renewal option
<b>ANTICIPATED NUMBER OF PARTICIPANTS:</b>	413
<b>SCOPE OF WORK:</b>	The funding will allow the ELC to provide additional School Readiness financial assistance for child care slots for low income families living in Broward County. The program serves children ages birth through 5 (not yet in Kindergarten).
<b>DELIVERABLES:</b>	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: <ul style="list-style-type: none"> <li>• Accredited Child Care Facilities with “Gold Seal” status as determined by the Florida Department of Children and Families (DCF).</li> <li>• Participating in the Children’s Services Council of Broward County’s Positive Behavioral Interventions and Supports (PBIS) program.</li> <li>• Participating in the PROVIDER’s School Readiness Program Assessment with a CLASS® score at or higher than the threshold set by the Florida Department of Education Division of Early Learning (DEL).</li> </ul>

## VI. PERFORMANCE MEASURES

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 will 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
<b>How Much Did We Do?</b>	# of providers who are serving school readiness children birth-5	Outputs Only	Semi-Annual Report	Semi-Annual Data Submission
	# of children birth-5 receiving CSC funding	Outputs Only	Semi-Annual Report	Semi-Annual Data Submission
<b>How Well Did We Do It?</b>	% of client satisfaction with services	80%	Semi-Annual Report	Semi-Annual Data Submission
	% of children who attended a SR program for a minimum of 6 months	80%	Semi-Annual Report	Semi-Annual Data Submission
<b>Is Anybody Better Off?</b>	% of children who received a referral for additional services based on ASQ recommendations.	95%	Semi-Annual Report	Semi-Annual Data Submission

<b>ITEM/ MEETING:</b>	B261CA2 / Executive Committee
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Children's Services Council (CSC) Vulnerable Populations Contract Renewal
<b>FOR ACTION:</b>	YES
<b>RECOMMENDED ACTION:</b>	Approve CSC Vulnerable Populations Child Care Agreement renewal for October 1, 2025, to September 30, 2026, pending legal review.
<b>FINANCIAL IMPACT:</b>	\$3,193,628.25 FY 2025 Revenue Budget (Oct-Jun) <u>\$1,064,542.75 FY 2026 Revenue Budget (Jul-Sep)</u> <b>\$4,258,171.00 Total All Years</b>
<b>ELC STAFF LEAD:</b>	C. Klima

### **Background**

The Children's Services Council (CSC) Vulnerable Populations Financially Assisted Child Care Program provides funding for child care services for children from birth to 5 (not yet in kindergarten) in exceptionally vulnerable populations throughout Broward County that are not already enrolled in an ELC School Readiness program. Families are referred for services through a variety of CSC-funded family support programs and other community partners regardless of citizenship and/or immigration status. Eligibility is redetermined every six months, and children are transferred to long-term School Readiness funding when called from the waitlist, if applicable. Children who are over the age of 5 but are still determined to be vulnerable and in need of services are approved by CSC on a case-by-case basis.

Families that are eligible are promptly enrolled in childcare to:

- 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.

During the past two contract years, this popular program has steadily grown to serve more than 550 children each month. This growth, combined with rising costs of care and diminishing availability of funding for longer-term School Readiness funding for families that are otherwise eligible to transfer, has increased the program's overall cost to nearly \$7 million annually. CSC has indicated that they will modify program eligibility and operating rules starting in the upcoming contract years to gradually reduce the number of children served each month or their length of stay in the program to bring costs down to a more sustainable level.

### **Current Status**

On May 15, 2025, CSC awarded \$4,258,171 to serve approximately 384 children during the period October 1, 2025, to September 30, 2026. However, this amount will likely need to be increased later in the year to allow time for new program rules to take effect.

The Agreement's final draft is pending finalization by CSC and legal review.

### **Recommended Action**

Executive Committee recommends that the Board approve the CSC Financially Assisted Child Care Agreement renewal for October 1, 2025, to September 30, 2026, when it becomes available and pending legal review.

### **Supporting Documents**

CSC Vulnerable Populations FY 25-26 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.*

<b>CONTRACT NAME:</b>	Children’s Services Council of Broward County Vulnerable Population Financially Assisted Childcare Program
<b>CONTRACT NUMBER:</b>	23-2581
<b>POINT OF CONTACT:</b>	Andria Dewson Children’s Services Council of Broward County 6600 West Commercial Boulevard Fort Lauderdale, FL 33319 954-377-1000
<b>BUDGET AMOUNT:</b>	\$4,258,171.00
<b>METHOD OF PAYMENT:</b>	This is a revenue-generating contract for which the ELC is reimbursed for units (days) of child care services
<b>PAYMENT SCHEDULE:</b>	Monthly
<b>TERM:</b>	October 1, 2025 – September 30, 2026, with 1 remaining renewal option
<b>ANTICIPATED NUMBER OF PARTICIPANTS:</b>	384
<b>SCOPE OF WORK:</b>	<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"> <li>• Prevent further breakdown of what may already be difficult family situations,</li> <li>• Help families in becoming or remaining economically self-sufficient, and</li> <li>• Prepare preschool aged children to be successful in school.</li> </ul>
<b>DELIVERABLES:</b>	<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"> <li>• Accredited Child Care Facilities with “Gold Seal” status as determined by the Florida Department of Children and Families (DCF).</li> <li>• Participating in the Children’s Services Council of Broward County’s Positive Behavioral Interventions and Supports (PBIS) program.</li> <li>• 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.</li> </ul>

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
<b>How Much Did We Do?</b>	# of children receiving quality child care.	381	ELC monthly report	Analyzed monthly
	% of funded allocation utilized.	95%	SAMIS Data	Analyzed monthly
<b>How Well Did We Do It?</b>	% 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
<b>Is Anybody Better Off?</b>	% 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

<b>ITEM/ MEETING:</b>	B261CA3 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Broward County School Readiness Match & Special Needs Funding Agreement Renewal
<b>FOR ACTION:</b>	YES
<b>RECOMMENDED ACTION:</b>	Approve Broward County School Readiness Match & Special Needs Funding Agreement renewal for October 1, 2025, to September 30, 2026 pending legal review
<b>FINANCIAL IMPACT:</b>	<p>\$1,757,096.25 FY 2025 Revenue Budget (Oct-Jun)</p> <p><u>\$585,698.75 FY2026 Revenue Budget (Jul-Sep)</u></p> <p><b>\$2,342,795.00 Total Revenue All Years</b></p>
<b>ELC STAFF LEAD:</b>	C. Klima

### **Background**

Since 2017, the Coalition has received funding from Broward County for School Readiness Match and Special Needs childcare for children ages birth to 5 (not yet in kindergarten). At approximately \$2.3 million per year over five years, the Agreement allows the Coalition to:

1. Immediately enroll Special Needs children into childcare while they wait to be enrolled for longer term services in the School Readiness Program; and
2. Expand School Readiness services through a dollar-for-dollar Federal match to enroll more income eligible children, including those from families with income at or below 70% of the State Median Income level (equivalent to 200% of poverty).

On September 30, 2022, the Coalition's initial 5-year sole sourced award cycle for this funding ended and a new cycle began October 1, 2022. October 1, 2025, will mark the third of four possible annual renewals.

### **Current Status:**

The draft renewal amendment was released on September 10, 2025. The renewal term will be October 1, 2025, to September 30, 2026, for a total award of \$2,342,795.

### **Recommended Action:**

Executive Committee recommends the Board approve the Broward County School Readiness Match & Special Needs Funding Agreement renewal for October 1, 2025, to September 30, 2026 pending legal review.

### **Supporting Documents:**

Contract Fact Sheet



## BROWARD COUNTY - 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:** Broward County

**CONTRACT NUMBER:** 23-CP-CSA-3516-01

**POINT OF CONTACT:** Deborah Scott  
Contract Grant Administrator  
Broward County Human Services Department  
Community Partnership Division  
Children Services Administration  
115 S. Andrews Ave, A370  
Fort Lauderdale, FL 33301

**BUDGET AMOUNT:** \$2,342,795

**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

**ANTICIPATED NUMBER OF PARTICIPANTS:** 1,159

**SCOPE OF WORK:** The funding will allow the ELC to reimburse eligible childcare providers, licensed through the Broward County Child Care Licensing and Enforcement Section, for the provision of childcare services for children younger than 6 years of age and not yet in kindergarten who meet all the eligibility requirements:

- a. Be a Broward County resident;
- b. Be younger than 6 years of age;
- c. Not yet in kindergarten;
- d. Be a member of a family with a gross income at or below 70% of the State Median Income for family size (Equivalent to 200% of the Federal Poverty Level); and
- e. Be in one or more of the following categories:
  - i. Be eligible for and on the waitlist for the School Readiness Program and have special needs as defined in Chapter 6M-4, Florida Administrative Code;
  - ii. Be eligible for the School Readiness Program and be at risk of abuse, neglect, abandonment, or exploitation in Broward County; or
  - iii. Be eligible for the School Readiness Program and be a member of a family with parent(s)/guardian(s) working or participating in an educational activity, such as attending college or trade school at least twenty (20) hours per week.



**DELIVERABLES:** 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.

**PERFORMANCE**

**MEASURE(S):**

<b>Program Name</b>	<b>Outcomes</b>	<b>Indicators</b>	<b>Data Source</b> (Where the data used to complete the quarterly report is found, verified, and kept)	<b>Data Collection Method</b> (Who collects data, when, how; special calculation instructions, if needed)
Program 1: Child Care Expense Assistance	Satisfaction with quality of service provision.	85% of Clients who have received services for at least three (3) months report that they are satisfied with the services provided.	Enhanced Field System Modernization (EFS Mod) Survey results	Provider compiles data and reports to County quarterly.  Calculation: Number of Clients served for at least three (3) months and who have reported that they are overall satisfied with the services provided / Total number of Clients served for at least three (3) months and who have completed survey

<b>ITEM/ MEETING:</b>	B261CA4 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Broward County School Readiness Match Agreement Amendment
<b>FOR ACTION:</b>	YES
<b>RECOMMENDED ACTION:</b>	Approve the Executed Budget Increase Amendment 23-CP-CSA-3516-01 CA# 5 to the Broward County School Readiness Match Funding Agreement for the October 1, 2024, to September 30, 2025, Contract Year.
<b>FINANCIAL IMPACT:</b>	\$524,000 FY25 Contract Year Supplemental Revenue (Jul-Sep 2025)
<b>ELC STAFF LEAD</b>	C. Klima

### **Background**

Since 2017, the Coalition has received funding from Broward County for School Readiness Match and Special Needs childcare for children ages birth to 5 (not yet in kindergarten). At \$2.3 million per year over five years, the Agreement allows the Coalition to:

1. Immediately enroll Special Needs children into childcare while they wait to be enrolled for the long term in the School Readiness Program; and
2. Expand School Readiness services through a dollar-for-dollar Federal match to enroll more income-eligible children, including those from families with income up to 200% of poverty (compared to 150% for non-matched School Readiness)

### **Current Status:**

On August 21, 2025, the Broward County Commission approved a recommendation made by the Broward County Children Services Board to allocate \$524,000 in additional funding to the School Readiness Match Funding Program using funds that are available on a non-recurring basis. The increase brings the total Agreement amount to \$3,131,795 for the FY25 contract year (October 1, 2024, to September 30, 2025).

The additional allocation will help expand the Coalition's pool of match funding and help us keep School Readiness enrollments as high as possible in a challenging budget year. The basic scope and purpose of the Agreement will remain unchanged.

The Board Chair signed the Amendment at the request of the County on August 25, 2025. Coalition legal counsel has reviewed the Amendment and approved it as to legal sufficiency. The County has not yet returned a fully executed copy.

### **Recommended Action:**

Executive Committee recommends the Board approve the Executed Budget Increase Amendment 23-CP-CSA-3516-01 CA# 5 to the Broward County School Readiness Match Funding Agreement for October 1, 2024, to September 30, 2025, Contract Year.

### **Supporting Documents:**

Executed Amendment 23-CP-CSA-3516-01 CA#5

**CONTRACT ADJUSTMENT FORM  
FOR BROWARD COUNTY UNIT OF SERVICE FUNDING AGREEMENTS**

Funding Agreement: Broward County and Early Learning Coalition of Broward County, Inc.

Funding Agreement #: 23-CP-CSA-3516-01

Change Type: Funding Increase pursuant to the Standard Terms and Conditions

Contract Adjustment #: 5

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1. This Contract Adjustment is between Broward County ("County") and Early Learning Coalition of Broward County, Inc. ("Provider") in accordance with the Funding Agreement dated March 13, 2023 for Child Care Expense Assistance ("Funding Agreement"). County and Provider are collectively referred to as the "Parties."
2. All capitalized terms not expressly defined within this Contract Adjustment have the meaning ascribed to such terms in the Agreement.
3. Amendments to the Agreement made under this Contract Adjustment are indicated herein by use of strikethroughs to indicate deletions and underlining to indicate additions.
4. The Parties desire to make the adjustments detailed below as authorized in the Standard Terms and/or Funding Agreement.

**Adjustment(s):**

- a. In accordance with Article 4 and Section 4.4.2., Exhibit A of the Agreement is amended as follows:

3. Maximum Funding:

<b>Period</b>	<b>Maximum Not-to-Exceed Funding Amount</b>	
Initial Term:	\$3,242,795	
Option Period 1:	\$3,563,795	
Option Period 2:	<del>\$2,607,795</del>	<u>\$3,131,795</u>
Option Period 3 (if exercised):	\$2,342,795	
Option Period 4 (if exercised):	\$2,342,795	
Extension Period	Amount appropriated by the Board for Provider's Services for the Extension Period.	

...

- b. Exhibit D-1 - Scope of Services, Section I.C., for Program #1, "Child Care Expense Assistance", is revised in its entirety to read as follows:

I. Scope of Services

- C. A minimum of ~~1,230~~ 1,549 unduplicated Clients must be provided services under this Agreement during the Option Period 2.

5. This Contract Adjustment will be effective June 1, 2025.

6. Except as modified herein, all remaining terms and conditions of the Agreement will remain in full force and effect.

IN WITNESS WHEREOF, the Parties have made and executed this Contract Adjustment No. 5: Broward County, by and through its Human Services Director or Deputy Director, as authorized pursuant to Article 5 of the Agreement, and Provider, signing by and through its Board Chairman duly authorized to execute same.

County

Broward County, by and through its  
Human Services Director or Deputy Director

By: \_\_\_\_\_

\_\_\_\_\_ day of \_\_\_\_\_, 2025

Provider

Early Learning Coalition of Broward County, Inc.

By: Laurie Sallarulo  
Authorized Signature

Laurie Sallarulo Board Chair  
\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_ day of \_\_\_\_\_, 2025

By: Julie Klahr  
Authorized Signature

Julie Klahr General Counsel  
\_\_\_\_\_  
Print Name and Title

22 August  
\_\_\_\_\_ day of \_\_\_\_\_, 2025

<b>ITEM/MEETING</b>	B261CA5 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	City of Pompano Beach School Readiness Match Funding Agreement
<b>FOR ACTION:</b>	Yes
<b>RECOMMENDED ACTION:</b>	Authorize Board Chair to sign the City of Pompano Beach School Readiness Match Funding Agreement for the period October 1, 2025, to September 30, 2026, pending City of Pompano Beach Commission Approval.
<b>FINANCIAL IMPACT:</b>	<p>\$11,250 FY2026 Revenue Budget (Oct- Jun)</p> <p>\$3,750 FY2027 Revenue Budget (Jul-Sep)</p> <p><b>\$15,000 All Years</b></p>
<b>ELC STAFF LEAD</b>	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 Pompano Beach has been one of ELC's most reliable municipal match funders yearly.

### **Current Status**

On July 22, 2025, the City of Pompano Beach notified Coalition staff that a \$15,000 contract for continued match funding has been recommended for approval by the City of Pompano Beach Commission and that the Coalition Board Chair must sign and return the Agreement by September 12, 2025, to be included on the October 14, 2025, City Commission agenda. The Agreement has been approved as a form by legal counsel, the Chair has signed it, and the Agreement has been submitted to the City. The Agreement term runs from October 1, 2025, through September 30, 2026.

### **Recommend Action:**

Executive Committee recommends that the Board authorize the Board Chair to sign the City of Pompano Beach School Readiness Match Funding Agreement for the period October 1, 2025, to September 30, 2026, pending City of Pompano Beach Commission Approval.

### **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.

<b>CONTRACT NAME:</b>	City of Pompano Beach 2025 - 2026 Miscellaneous Appropriations Agreement
<b>CONTRACT NUMBER:</b>	N/A Pending
<b>POINT OF CONTACT:</b>	Kelly Vitale President Strategic Philanthropy, Inc. 954-800-9549 nicole@strategicphilanthropyinc.com
<b>PROCUREMENT:</b>	Revenue Generating Contract
<b>CONTRACT TYPE:</b>	Local Municipality Match Funding
<b>BUDGET AMOUNT:</b>	\$15,000
<b>METHOD OF PAYMENT:</b>	Revenue-generating contract for which the ELC is reimbursed for childcare expenses
<b>PAYMENT SCHEDULE:</b>	Funds will be distributed on a reimbursement basis, usually within 30 days of invoicing.
<b>TERM:</b>	October 1, 2025, through September 30, 2026
<b>ANTICIPATED NUMBER OF PARTICIPANTS:</b>	2,353 children
<b>SCOPE OF WORK:</b>	Funding will be used as a match to draw down federal funds for subsidized childcare services for children living in the City of Pompano Beach.
<b>DELIVERABLES:</b>	Reimbursements to Child Care Providers for Services to School Readiness Income Eligible Children assigned to each funding source.
<b>PERFORMANCE MEASURES:</b>	None specified

<b>ITEM/MEETING</b>	B261CA6 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	The Children's Forum Help Me Grow Program FY26 Revenue Agreement
<b>FOR ACTION:</b>	Yes
<b>RECOMMENDED ACTION:</b>	Authorize the Chair to execute an FY26 Revenue Agreement with the Children's Forum for the Broward Help Me Grow Program, pending award and legal review
<b>FINANCIAL IMPACT:</b>	\$181,000 FY26 Revenue Budget
<b>ELC STAFF LEAD</b>	C. Klima

### **Background Information:**

Help Me Grow® Florida (HMGF), a Division of Early Learning (DEL)-funded program administered by the Children's Forum (the Forum), provides free information for parents on child development and ensures children and families are connected to needed community-based services and supports, when necessary to address developmental and behavioral needs. Working with community partners and child healthcare providers, caregivers are engaged and educated about child development and encouraged to utilize simple developmental and behavioral screenings provided through HMGF. Screening results are analyzed and shared, and referrals are made to appropriate community resources, including Early Steps and FDLRS, when necessary.

Children's Forum awarded \$200,000 to the Coalition to launch a Help Me Grow program in Broward from December 2, 2024, through June 30, 2025. They subsequently invited us to apply for renewed funding for FY26 but have not yet issued awards due to allocation delays from their State funders.

### **Current Status:**

Children's Forum anticipates issuing new awards that will be retroactive to July 1, 2025, sometime in September. On September 11, 2025, the Forum indicated that the award will be \$181,000 to cover the two contractually required positions (a full-time dedicated staff position and part-time supervisory role) and administrative costs up to 5%.

When the agreement becomes available and legal review is complete, staff would like to execute the Agreement without delay so we can immediately invoice for expenses incurred since July 1, 2025. Since the next Board meeting after September will not be until November, we request that the members authorize the Chair to execute the agreement before the next meeting.

### **Recommended Action:**

Executive Committee recommends that the Board authorize the Chair to execute a FY26 Revenue Agreement with the Children's Forum for the Broward Help Me Grow Program, pending award and legal review.

### **Supporting Documentation:**

- None



<b>ITEM/MEETING</b>	B261CA7/ Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Children’s Forum INCENTIVE\$ Sub Recipient Budget Reduction Amendment FY 2026
<b>FOR ACTION:</b>	Yes
<b>RECOMMENDED ACTION:</b>	Approve Amendment 001 to FY 2026 Children’s Forum Sub Recipient Agreement Reducing the Budget for Administering the INCENTIVE\$ Program Pending Legal Review
<b>FINANCIAL IMPACT:</b>	\$250,000 decrease FY 2025 Budget
<b>ELC STAFF LEAD</b>	C. Klima

**Background**

Early Childhood Educator INCENTIVE\$, formerly known as Child Care WAGE\$® in Florida, rewards early childhood educators with financial incentives based on their education and continuity of employment. By helping to retain the early childhood workforce, INCENTIVE\$ provides children with more stable teacher-child relationships and better educated teachers. INCENTIVE\$ addresses individual professional development efforts and low wages, but does not affect budgets, regular wages, or parent fees within the childcare program.

For over 20 years, the Coalition has partnered with the Children’s Forum, the sole licensee in Florida for the North Carolina-Based Child Care INCENTIVE\$® Program as a sole-sourced vendor to administer the program in Broward County. In FY 2022, the INCENTIVE\$ program rolled out a new, higher stipend scale and changed program participation rules to encourage more Directors to support their staff in applying to the program. In FY25, the program currently has approximately 450 active participants from more than 200 childcare centers in Broward. Semi-annual wage supplements range from \$225 up to \$2,500, and the average semi-annual supplement paid is approximately \$750

When stimulus funding became available in 2020, the Coalition more than doubled the funding for the INCENTIVE\$ program to over \$1 million and reduced it down to \$958,974 in FY2025 when the stimulus funding ended.

**Current Status**

In the absence of the non-recurring stimulus funding and with ELC Broward experiencing reductions to our overall School Readiness funding, staff discussed a gradual return to pre-COVID funding levels with the Program Review Committee on September 5, 2025. The decision was made following careful consideration and extensive budget-related conversations taking into consideration which quality/education efforts are core to our mission and current education model.

To accomplish this without disrupting the benefits of existing participants, we propose amending our subrecipient agreement with the Children’s Forum to reduce the overall budget by a total of \$250,000 in FY 2026 as follows:

Item	Current	Revised	Change
Wage Supplements	\$748,000	\$553,000	-\$195,000
Program Support	163,025	120,436	-\$42,500
Administration	47,949	35,449	-12,500
<b>Total</b>	<b>\$958,974</b>	<b>\$708,974</b>	<b>-250,000</b>

**Recommended Action:**

Approve Amendment 001 to FY 2026 Children’s Forum Sub Recipient Agreement for Administering the INCENTIVE\$ Program, pending Legal Review

**Supporting Documentation**

- None

<b>ITEM/MEETING</b>	B261CA8 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	1. 403B Retirement Plan Audit Report for Plan Year 2024 2. 403B Retirement Plan IRS Form 5500 Plan Year 2024
<b>FOR ACTION:</b>	Yes
<b>RECOMMENDED ACTIONS:</b>	1. Accept the Audit Report & Management Response for 403B Retirement Plan Year 2024 2. Accept the IRS Form 5500 for 403B Retirement Plan Year 2024
<b>FINANCIAL IMPACT:</b>	None
<b>AS RECOMMENDED BY</b>	Audit Committee
<b>ELC STAFF LEAD</b>	C. Klima

#### **Background Information:**

As of December 31, 2020, the number of employee participants in ELCS's 403B Retirement Plan exceeded the Department of Labor threshold that triggers an annual audit requirement for the Plan. In 2021 CPA firm Keefe McCullough LLP (Now Citrin Cooperman LLP), the firm which also conducts our annual Financial Audit, conducted the first Audit of the Plan since the Plan was established in 2002.

In 2024, the Board selected Citrin Cooperman & Company LLP and Citrin Cooperman Advisors LLC to audit plan years 2024 through 2028 and prepare Form 5500 filings for the same periods. The two firms operate as separate legal entities in an alternative practice structure. Citrin Cooperman is an independent member of Moore North America, which is itself a regional member of Moore Global Network Limited (MGNL).

#### **Current Status:**

The 2024 Plan Year Audit Report contains no findings.

In their Report to Management (attached below), the auditors confirmed the compliance issues previously identified by ELC and highlighted additional areas where internal controls should be strengthened. We concur with their recommendations and have reaffirmed our commitment to engaging one or more new Plan service providers with specialized expertise in retirement plan compliance. The new provider(s) will assume responsibility for Plan administration and compliance matters once we complete the Voluntary Correction Program (VCP) process with the IRS.

IRS Form 5500 was prepared by Citrin Cooperman's tax team. It reflects financial data tested during the 2024 Plan year audit process and has been reviewed by staff.

Jamie Lontz, Citrin Cooperman's Engagement Partner for the audit, gave a presentation summarizing the Audit & Form 5500 at the Audit Committee meeting. The IRS requires the approved audit and forms to be filed by October 15, 2025.

#### **Recommendation:**

The Audit Committee recommends that the Board:

1. Accept the Audit Report & Management Response for 403B Retirement Plan Year 2024
2. Accept the IRS Form 5500 for 403B Retirement Plan Year 2024

#### **Supporting Documentation:**

1. 2024 403B Report to Management with Management Response
2. 2024 403B Retirement Plan Audit Report (Separate Link)
3. 2024 403B Retirement Plan IRS Form 5500 (Separate Link)

To Management and Board of Directors of the Plan Sponsor of Early Learning Coalition of Broward County, Inc. Retirement Plan

Except as discussed in the following paragraph, in planning and performing our audit of the financial statements of Early Learning Coalition of Broward County, Inc. Retirement Plan (the Plan) as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America (GAAS), we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

We were engaged to perform an ERISA Section 103(a)(3)(C) audit, pursuant to 29 CFR 2520.103.8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Our audit did not include all of the procedures required by GAAS and did not include a consideration of internal control relating to the information summarized in Note 5 to those financial statements.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be Material Weaknesses or Significant Deficiencies and therefore, Material Weaknesses or Significant Deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be Material Weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.


A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the following deficiencies in the Plan's internal control to be material weaknesses:

**Plan Administration:** It was noted during our audit procedures, that the Plan is self-administered. Due to the complex and specialized nature of employee benefit plans subject to ERISA, previously certain required compliance tests were not performed timely. The Plan was also not operating under a fully adopted plan document. In addition, the Plan had several other compliance failures and has submitted a plan to the IRS's Voluntary Compliance Program (VCP) to correct compliance failures in the Plan. Management is in the process of preparing a RFP for third-party administrative and compliance services for the Plan. We recommend that management continue to expedite the process to ensure the Plan's compliance with the most recent IRS regulations.

**Management's Response:** The Coalition agrees and management continues to expedite the process to ensure the Plan's compliance with the most recent IRS regulations.

This communication is intended solely for the information and use of management, the Board of Directors of the Plan Sponsor, and others within the Plan, and is not intended to be, and should not be, used by anyone other than these specified parties.

  
Citrin Cooperman & Company, LLP  
September 10, 2025

<b>MEETING</b>	B261CA9 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Citrin Cooperman Contract Amendments for Year 2 Services
<b>FOR ACTION:</b>	Yes
<b>RECOMMENDED ACTION:</b>	Approve Amendments for Citrin Cooperman Audit and Tax Services for Year 2 October 16, 2025, to October 15, 2026: a. Amendment# 001 to Agreement ELCB35 with Citrin Cooperman Advisors, LLC for Tax Preparation and Consulting Services b. Amendment #001 to Agreement ELCB36 with Citrin Cooperman & Company LLP for Audit and Attest Services.
<b>FINANCIAL IMPACT:</b>	a. \$6,165 Citrin Cooperman Advisors LLC October 16, 2025, to October 15, 2026 b. <u>\$50,182 Citrin Cooperman &amp; Company LLP October 16, 2025, to October 15, 2026</u> \$56,347 Total
<b>AS RECOMMENDED BY:</b>	Executive Committee – September 9, 2025
<b>ELC STAFF LEAD</b>	C Klima

#### **Background:**

In September 2024 the Board selected Citrin Cooperman & Company LLP and Citrin Cooperman Advisors LLC to provide Audit and Tax Preparation services for the five (5) year period from October 16, 2024, through October 15, 2029, after an RFP process. “Citrin Cooperman” is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients’ business needs. The two firms operate as separate legal entities in an alternative practice structure. Citrin Cooperman is an independent member of Moore North America, which is itself a regional member of Moore Global Network Limited (MGNL). Coalition’s previous audit firm, Keefe McCullough, became the firm’s Fort Lauderdale office when an ownership change took effect on February 1, 2024.

#### **Current Status:**

Citrin Cooperman & Company LLP and Citrin Cooperman Advisors have provided new Audit and Tax Preparation Engagement letters for the following upcoming services:

##### **Citrin Cooperman Advisors LLC Tax Advisory Services ELBC035:**

- Prepare the Coalition’s Informational 2024 Tax Form 990
- Prepare the Coalition’s Retirement Plan Form 5500 for the plan year ending December 31, 2024

##### **Citrin Cooperman & Company LLP Audit & Attest Services ELCB036:**

- Audit the Coalition’s Financial Statements for the fiscal year ended June 30, 2025
- Audit the Coalition’s Retirement Plan for the plan year ending December 31, 2025

The proposed amendments to Agreements ELBC35 and ELBC36 incorporate these updated letters ( ) as attachments for year 2 and replace the now-expiring letters from year 1 of the Agreements. The amendment will also correct scrivener’s errors in the fee schedules in Exhibit A of both Agreements. The engagement letters have been reviewed by legal counsel and the Audit Committee approved them for signature by the Audit Chair on September 10, 2025. The draft amendments , including the updated engagement letters, are attached below.

#### **Recommended action:**

Approve Amendments for Citrin Cooperman Audit and Tax Services for Year 2, October 16, 2025, to October 15, 2026 as follows:

- Approve Amendment# 001 to Agreement ELCB35 with Citrin Cooperman Advisors, LLC for Tax Preparation and Consulting Services
- Approve Amendment #001 to Agreement ELCB36 with Citrin Cooperman & Company LLP for Audit and Attest Services

### **Supporting Documents**

- Proposed ELCB35 Amendment 001 with Citrin Cooperman Advisors, LLC, including updated engagement letters
- Proposed ELCB36 Amendment 001 with Citrin Cooperman & Company, LLP, including updated engagement letters

**Amendment # 001 to Vendor Agreement**  
**Between Early Learning Coalition of Broward County, Inc.**  
**and**  
**Citrin Cooperman Advisors, LLC**  
**\_\_\_ Scope of Services    \_\_\_ Budget      X   Other**

This amendment is entered into between **the Early Learning Coalition of Broward County, Inc.**, hereinafter referred to as the “COALITION” and **Citrin Cooperman Advisors, LLC** hereinafter referred to as the “VENDOR,” (“Amendment”) and amends the contract identified as Vendor Agreement Between Early Learning Coalition of Broward County, Inc. and the VENDOR dated November 23, 2024 for Tax Preparation and Consulting Services between the COALITION and the VENDOR, as amended (hereinafter referred to as the “Agreement”).

**WHEREAS**, the COALITION and VENDOR entered into the Agreement effective October 16, 2024, for an initial five (5) year term that expires on October 15, 2029, and

**WHEREAS**, the COALITION wishes to incorporate updated engagement letters that cover the services that will be provided in year two of the Agreement; and

**WHEREAS**, the COALITION wishes to correct scrivener’s errors in section **3 Billing and Schedule** in **Exhibit A** of the Agreement.

**NOW THEREFORE**, in consideration of the mutual terms, conditions, promises, covenants and payments hereinafter set forth in the Amendment, the parties to this Amendment hereby agree to amend the Agreement as follows:

1. **Exhibit A** shall be deleted in its entirety and replaced with a new **Exhibit A** which is attached herein and will correct the date ranges in header of fee chart for years two through 5 of the Agreement.
2. **Attachment 1 to Exhibit A, Form 990 Engagement Letter** for 2024 shall be deleted in its entirety and replaced with a new **Attachment 1 to Exhibit A, Form 990 Engagement Letter** for 2024 attached herein.
3. **Attachment 2 to Exhibit A, Form 5500 Engagement Letter** for plan year 2024 shall be deleted in its entirety and replaced with a new **Attachment 2 to Exhibit A, Form 5500 Engagement Letter** for plan year 2025 attached herein.
4. Except as modified herein, all remaining terms and conditions of this Contract shall remain in full force and effect.

All provisions in the Agreement and any attachments thereto in conflict with this Amendment shall be changed to conform with this Amendment.

**IN WITNESS WHEREOF**, the parties hereto have caused this amendment to be executed by their officials thereunto duly authorized:

**EARLY LEARNING COALITION OF BROWARD COUNTY, INC.:**

By: \_\_\_\_\_  
Laurie Sallarulo, Board Chair  
\_\_\_\_\_ day of \_\_\_\_\_, 2025

Approved as to form:

By: \_\_\_\_\_  
Julie Klahr, ELC General Counsel

**VENDOR:**

**SIGNED BY:** \_\_\_\_\_

**NAME:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_



## **Exhibit A**

### **Scope of Services**

**1) DEFINITIONS:**

None

**2) DESCRIPTION OF THE SCOPE OF WORK:**

The Vendor will provide the following services in accordance with the Scope of Services described in the Coalition's Request for Proposals (RFP) PR25-5073 issued July 3, 2024, the Vendor's response submitted under PR25-5073 and the engagement letters signed by the Chair of the Audit Committee attached to this **Exhibit A** as **Attachments 1** and **Attachment 2**:

- 1) Preparation and filing of the COALITION's IRS form 990 beginning with 2023 and for the four (4) subsequent years thereafter.
- 2) Preparation and filing of the COALITION's IRS form 5500 beginning with the 2024 plan year and for the four (4) subsequent years thereafter.
- 3) Ad hoc tax compliance and advisory services as needed during the term of the Agreement

**Additional Requirements:**

- a. **Attestation of Background Screens:** The Coalition has determined that this requirement does not apply.
- b. **Certificate of Insurance:** The Vendor shall provide a Certificate of Insurance upon execution of this Agreement, and annually as appropriate, as required in **Section 15. INSURANCE** for the following coverages:
  - a. General Liability
  - b. Worker's Compensation
- c. All Coalition data shall be stored on servers located and accessed by persons within the continental United States.

Any conflict between the provisions of this Agreement and the various documents related to this Agreement or which may modify the terms of this Agreement, shall be resolved in the following order of priority:

- i. Federal law;
- ii. State law;
- iii. This Agreement;
- iv. Coalition's Request for Proposals PR25-5073;
- v. Vendor's response to PR25-5073;
- vi. Engagement letters signed by the Coalition's Chair of the Audit Committee, including the Additional Terms and Conditions of Engagement Addendum.

**3) BILLING AND SCHEDULE:**

Service	Year 1 10/16/24- 10/15/25	Year 2 10/16/25- 10/15/26	Year 3 10/16/26- 10/15/27	Year 4 10/16/27- 10/15/28	Year 5 10/16/28- 10/15/29	Total
Preparation of Coalition Form 990	\$3,465	\$3,569	\$3,676	\$3,786	\$3,900	\$18,396
Preparation of Coalition Form 5500	2,520	2,596	2,673	2,754	2,836	13,379
<b>Total Fixed Fee Amount Not to Exceed</b>	<b>\$5,985</b>	<b>\$6,165</b>	<b>\$6,349</b>	<b>\$6,540</b>	<b>\$6,736</b>	<b>\$31,775</b>

Vendor will submit invoices at the completion of the engagement or as progress billings based on services rendered to date not more often than once per month as detailed in Attachment 1 and Attachment 2 of this Exhibit A.

In the event there is a conflict between **Section 3 of Exhibit A** of this Agreement and **Section 3 (Compensation and Billing)** of this Agreement in terms of the time of invoicing and payment, **Section 3 of Exhibit A** shall prevail. Except as stated herein, all other matters concerning compensation and billing hereunder shall be as set forth in Section 3 of this Agreement.

- 4) **SERVICES AND SITE LOCATIONS:** The Vendor will perform or deliver the following work or services at the following location(s):
- Coalition Offices
  - Vendor's Offices
  - Remotely Online

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

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

## **7) Background Screening**

A Qualified Entity includes a business or organization, whether public, private, operated for profit or not-for-profit, or voluntary, which provides care or care placement services, including a business or organization that licenses or certifies others to provide care or care placement services in accordance with §943.0542, Florida Statutes.

A Covered Individual includes individuals who have, seeks to have, or may have access to children, to a childcare location, to the children, families, or child care centers served by the Coalition or other Qualified Entity.

If the services required in the Scope of Services qualifies the Vendor as a Qualified Entity and the Vendor's employee, subcontractor, or agent qualify as Covered Individuals, prior to providing any services under this Agreement, the Vendor shall require its employees, subcontractors, or agents providing services under this Agreement to undergo a level 2 background screening or rescreening in accordance with §435.04, Florida Statutes, to include fingerprinting for statewide criminal history records checked through the Florida Department of Law Enforcement and national

criminal history records through the Federal Bureau of Investigation, and may include local criminal records checks through local law enforcement agencies.

If the Vendor qualifies as a Qualified Entity but the Coalition determines that certain of the Vendor's employees do not meet the definition of a Covered Individual, but that such persons have access to Confidential or Proprietary Information as defined in **Section 9 (Confidential And Proprietary Information; Disclosure; Records)**, those individuals shall undergo a level 1 background screening or rescreening in accordance with §435.03, Florida Statutes, including screening for employment history, statewide criminal correspondence checks through the Florida Department of Law Enforcement, a check of the Dru Sjodin National Sex Offender Public Website, and a local criminal records check through local law enforcement agencies.

The Vendor shall provide a completed Background Screening Attestation utilizing the Coalition's form, identifying the specific individuals which will be performing services under the Agreement certifying that they comply with the requirements of §§435.01 or 435.02, Florida Statutes, as applicable. In the event a background screening or rescreening of the Vendor its employees is required by the Coalition and said screening reveals information that either would place the Coalition or the Vendor in violation of applicable law or raises legitimate concerns for the Coalition, the Vendor and its employees, representatives, or agents will not be allowed to perform service under this Agreement until such time as the Vendor receives the prior written consent of the Coalition that it is in compliance with applicable laws. The Vendor shall require its employees, subcontractors, or agents performing under this Agreement to notify the Vendor upon arrest for any criminal offense. The Vendor shall notify the Coalition within 24 hours of learning of the arrest of such employee or agent.

**[This Section Left Intentionally Blank]**

**Attachment 1 to Exhibit A**

Form 990 Engagement Letter

DRAFT

**Attachment 2 to Exhibit A**

Form 5500 Engagement Letter

DRAFT



September 10, 2025

Early Learning Coalition of Broward County, Inc.  
Renee Podolsky, Audit Committee Chair  
1475 West Cypress Creek Road, #301  
Ft. Lauderdale, FL 33309

Dear Ms. Podolsky:

We appreciate the opportunity to work with the Organization. This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the tax services we will provide.

### **Tax Compliance Services**

We will prepare the applicable 2024 Form 990 Series federal return (990-N, 990-EZ, 990, or 990-PF) (which includes any extensions and/or estimated tax calculations) for the Organization and any other related returns listed on Exhibit 1 such as Form 990-T and state Unrelated Business Income tax returns. If you notify us in writing, we will also prepare other filings, which may include unincorporated business income tax, payroll tax, sales tax, Forms 1099, and foreign account reporting returns for those entities, for which you have signing authority and have provided us with the necessary information to complete the filings. Please note that any filings that you request us to prepare that are not explicitly listed in this letter may result in additional fees. If, during the course of our engagement, we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

We will prepare all returns covered in this engagement from the information you furnish us. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

We will e-file the appropriate returns as required by the taxing authorities. We will provide you with a copy of the 990 Series returns for your review prior to electronic transmission. After you have reviewed the 990 Series returns, you must provide us with a signed authorization indicating that you have reviewed the 990 Series returns and that, to the best of your knowledge, they are correct. We cannot transmit the 990 Series returns to the taxing authorities until we have the signed authorization.

We will perform our services in accordance with applicable professional standards. Our work in connection with the preparation of the Organization's 990 Series returns does not include any procedures designed to discover significant errors, fraud, defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the Organization's 990 Series returns.

We will use our professional judgment in preparing the Organization's 990 Series returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share with you our knowledge of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations and interpretations that have been promulgated. If a taxing authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties, interest or assessments.

### **Client Responsibilities**

You will provide us with all information required for preparing complete and accurate 990 Series federal and related state returns no later than 30 days prior to their original due date (or extended due date, if applicable). We cannot ensure that the Organization's 990 Series federal and related state returns will be completed by the applicable due date if all of the applicable information is not provided to us within this time frame, and we assume no liability for any penalties and interest that may occur as a result. You should retain all the documents, books and records that form the basis of income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

You will have the final responsibility for the Organization's 990 Series returns and, therefore, you should review them carefully before you sign them.

You are responsible for management decisions and functions. That responsibility includes designating an individual with suitable skill, knowledge or experience to oversee all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities. Our engagement will not include any analysis or consideration of the adequacy of your internal controls. However, we would be pleased to provide this service, as a separate engagement and we would require a separate engagement letter to confirm the scope and related terms of the service.

You are responsible for providing us all information necessary to identify all states and foreign countries in which the Organization is soliciting and "doing business" or deriving income and the extent of business operations in each relevant state and/or country.

You are also responsible for identifying to us all bank or brokerage accounts that the Organization owns or controls, or in which the Organization has an interest, that are located or maintained outside the United States. Additionally, you are responsible for identifying to us the Organization's ownership in any foreign assets or entities.

### **Reportable Transactions and Tax Shelters**

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886/8886-T, Reportable Transaction Disclosure Statement. In general, reportable transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection,

loss transactions, and transactions of interest (a definition of “reportable transactions” is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose tax shelters on Form 8271, Investor Reporting of a Tax Shelter Registration Number. A tax shelter is defined in IRC §6662(d)(2)(C) as a partnership or other entity, investment plan or arrangement, or any other plan or arrangement if a significant purpose of such partnership, entity, plan or arrangement is the avoidance or evasion of federal income tax.

You agree to advise us of any tax shelters and/or reportable transactions, including syndicated conservations easements and micro-captive insurance plans, identified in tax reference materials. Unless a reportable transaction is more likely than not to be sustained on its merits, IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, requires us to disclose the reportable transaction in a separate attachment to the tax return. Similarly, unless a tax shelter is more likely than not to be sustained on its merits, IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, requires us to disclose tax shelters in a separate attachment to the tax return.

If you do not consent to a required disclosure, we may be unable to prepare your tax returns.

You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees resulting from your failure to timely notify us, in writing, of any tax shelters and/or reportable transactions identified in tax reference materials in order to facilitate the timely preparation and filing of your tax returns.

### **Digital Assets**

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

### **Request for Additional Services**

To the extent not included in the Master Agreement with the Organization, you may in the future request services that are not specified in this engagement letter, including, but not limited to tax planning services, tax consulting or tax research. Additional services could also include the amendment of your 2024 990 Series federal and related state returns within twelve (12) months of the end of the fiscal year of such returns if additional information is received after the filing of the original returns. Further, you may ask questions, or we may, at our sole discretion, bring to your attention potential tax planning opportunities for your consideration. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of

any other written communication from us, the additional services that we perform from the date of the execution of this engagement letter through the end of the 2025 calendar year will be governed by the terms of this engagement letter and will be billed at our standard hourly rates. Nothing herein is intended or shall otherwise limit or amend the services required to be provided in the Master Agreement with the Organization.

We should be advised in advance of proposed transactions and other developments with a potential tax impact.

All returns are subject to examination by taxing authorities. In the event of an examination, the Organization may be requested to produce documents, records or other evidence to substantiate the items of income and deduction shown on the Organization's 990 Series returns. In preparing the Organization's 990 Series returns, we rely on your representations that you have complied with applicable documentation requirements. If an examination occurs, we will be available, upon request, to assist or represent the Organization. Such additional services are not included in our fee for the preparation of the Organization's 990 Series returns specified in this letter, and therefore, we will render invoices to you at our standard hourly rates, plus out-of-pocket expenses as set forth in the Master Agreement with the Organization.

### **Responses to Third Parties**

As a result of our services to the Organization, we may be requested or subpoenaed to provide information or documents (some of which may be privileged) to you or a third party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Organization, in accordance with the Master Agreement as a separate engagement irrespective of whether we are providing any other services to you at that time. The Organization agrees that we shall be entitled to compensation for our time at our rates, in accordance with the Master Agreement, plus out-of-pocket expenses as set forth in the Master Agreement with the Organization. No expenses shall be incurred without prior authorization.

Your consent is required before we may use or disclose your tax return information for any purpose other than the preparation and filing of your tax returns.

Citrin Cooperman Advisors LLC may use third-party services providers, such as independent contractors and vendors, to assist in providing our professional services. The use of any third-party services providers shall only involve the use of services or products in compliance with the terms of the Master Agreement and shall obtain certifications of all third-party providers as required in the Master Agreement.

### **Records Retention**

Please provide Citrin Cooperman Advisors LLC with electronic and/or paper copies of your documentation. **You should not provide original documents to Citrin Cooperman Advisors LLC because the original materials and hard copies you provide to us this year or provided to us in prior years will be destroyed one year after the filing of the tax returns that you engage us to prepare.** We will not retain copies of the documents you provide to us beyond that date. It is your responsibility to retain and protect your original tax-related records for possible future use, including potential examination by any government or regulatory agencies. We will retain an electronic copy of our work product and working papers related to this engagement, which generally will not

include copies of all documents you provide to us, for a term of seven years after the filing of the tax return(s) prepared pursuant to this engagement agreement, or such longer term as may be required by the Florida record retention requirements. In the event that CCA chooses not to retain any records in its possession, it shall comply with the provisions in the Master Agreement related to the provisions of Section 119.0701, Florida Statutes.

### **Invoicing and Collection**

Our fee for these services is \$ 3,399, as well as a charge of 5% of fees incurred for all other indirect expenses related to the client services and deliverables for a total of \$3,569.

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. Invoices shall be paid in accordance with the terms of the Master Agreement and in accordance with the Florida Prompt Payment Act as set forth in Sections 218. 70-218.80 Florida Statutes..

Should work be suspended, Citrin Cooperman Advisors LLC shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from preparing a complete and accurate return, you agree to pay us for the time we incurred on this engagement at our standard hourly rates, in accordance with the Master Agreement. You agree to reimburse Citrin Cooperman Advisors LLC for reasonable attorney's fees and costs incurred in connection with the collection of past due fees, in accordance with the Master Agreement.

### **Agreement**

This agreement, as subject to the Master Agreement, represents the entire understanding between you and Citrin Cooperman Advisors LLC with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman & Company, LLP the information that we may obtain from you in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman & Company, LLP and its employees of confidential information that we may obtain in the course of our engagement and in accordance with the Master Agreement with the Organization.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

Any dispute arising out of or relating to this engagement, or breach thereof, may be submitted for non-binding good faith mediation administered by the American Arbitration Association ("AAA") and Accounting and Related Services Arbitration Rules and Mediation Procedures (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in **Fort Lauderdale, Florida**. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under its Rules.

The arbitration, if agreed to by the parties, will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties in **Fort Lauderdale, Florida**. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute and/or agency rule (federal or state) or any funding agreement that the Coalition has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final decision.

Citrin Cooperman Advisors LLC's maximum liability to you arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman Advisors LLC for the services. Subject to the foregoing, Citrin Cooperman Advisors LLC shall not be liable to the Organization for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Organization's actual damages. In no event shall Citrin Cooperman Advisors LLC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

Except as otherwise limited by law, you agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you. Nothing herein is intended to waive any rights of sovereign immunity.



This agreement, its enforcement and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply. For first year clients, our acceptance of the engagement is subject to our normal client intake and due diligence procedures.

If the above accurately sets forth your understanding of our tax engagement, please sign the enclosed copy of this letter and return it to our office. If we do not receive the executed letter, but you nonetheless provide us with supporting documentation to prepare your returns, you will be deemed to have agreed to all of the terms set forth above.

We look forward to working with you on this engagement and others in the future.

Very truly yours,

*Citrin Cooperman Advisors LLC*

Citrin Cooperman Advisors LLC

#### **CLIENT AGREEMENT AND ACCEPTANCE**

Agreed and Accepted by:

\_\_\_\_\_  
**Renee Jaffee**

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
**Rene Podolsky**

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

\_\_\_\_\_  
Date

**EXHIBIT 1**

LIST OF OTHER TAX RETURNS TO BE PREPARED FOR **Early Learning Coalition of Broward County, Inc.**

- 1. 2024 990 Series Returns as prepared in prior year:  
(Please review for accuracy and advise us immediately if any additional returns are to be prepared)

\_\_\_\_\_ Client Initial

September 10, 2025

Ms. Renee Podolsky  
Early Learning Coalition of Broward County, Inc. Retirement Plan  
1475 West Cypress Creek Road, #301  
Fort Lauderdale, FL 33309

Dear Ms. Podolsky:

We appreciate the opportunity to work with Early Learning Coalition of Broward County, Inc. Retirement Plan (the "Plan"). This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the tax services we will provide.

### **Tax Compliance Services**

We will prepare the Plan's 2025 Form 5500 Annual Return/Report of Employee Benefit Plan and, if required, Form 8955-SSA Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, (collectively referred to herein as "Form 5500") (which includes any extensions) based on the information provided by you. If you notify us in writing, we will also prepare other filings, which may include the 2025 federal Form 990 for the Plan's VEBA trust, payroll tax, sales tax, Forms 1099, and foreign account reporting returns, for which you have signing authority and have provided us with the necessary information to complete the filing. Please note that any filings that you request us to prepare that are not explicitly listed in this letter may result in additional fees. If during the course of our engagement we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

We will prepare all returns covered in this engagement from information you furnish us. Some of the required schedules may be the responsibility of your third-party administrators. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

We will e-file the appropriate returns with the Internal Revenue Service ("IRS") and Employee Benefits Security Administration ("EBSA"), a division of the United States Department of Labor ("DOL"). We will provide you with a copy of the return for your review prior to electronic transmission. After you have reviewed the return, you must notify us in writing that you have reviewed the return and that, to the best of your knowledge, it is correct, and we can transmit your Plan's Form 5500 to the DOL.

We will perform our services in accordance with applicable professional standards. Our work in connection with the preparation of the Plan's Form 5500 does not include any procedures designed to discover significant errors, fraud, defalcations, or other irregularities, should any exist, nor does it include a review of any amendments to the plan or transactions which may cause the plan to be disqualified. Therefore, our engagement cannot be relied upon to

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

disclose such matters. We will render such accounting and bookkeeping assistance as we find necessary for preparing the Plan's Form 5500.

We will use our professional judgment in preparing the Plan's Form 5500. However, we have no discretionary authority or control in making decisions regarding the operation or administration of the Plan and are not a fiduciary in regard to the Plan in the performance of our services. You have the ultimate discretion in regard to any choices to be made for the Plan. Whenever we are aware that a possibly applicable tax law or DOL regulation is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share with you our knowledge of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations and interpretations that have been promulgated. If a taxing authority or EBSA should later contest the position taken, there may be an assessment plus interest and penalties. We assume no liability for any such additional penalties, interest, or assessments, as well as any related professional fees you may incur to respond to the taxing authority or ESBA.

### **Client Responsibilities**

You will provide us with all information required for preparing complete and accurate Plan's Form 5500 no later than 30 days prior to their original due date (or extended due date, if applicable). We cannot ensure that the Plan's Form 5500 will be completed by the applicable due date if all of the applicable information is not provided to us, and we assume no liability for any penalties and interest that may occur as a result. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under ERISA and applicable tax laws and regulations. The documents may be necessary to prove the accuracy and completeness of the returns to the DOL or IRS. You are responsible for ensuring that non-plan expenses, if any, are segregated from plan expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts and related expenses are supported by necessary documentation and records required by the DOL, IRS and other tax authorities.

You have the final responsibility for the return and, therefore, you should review it carefully before you sign it.

You are responsible for management decisions and functions. That responsibility includes designating an individual with suitable skill, knowledge, or experience to oversee all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities. Our engagement will not include any analysis or consideration of the adequacy of your internal controls. However, we would be pleased to provide this service, as a separate engagement and we would require a separate engagement letter to confirm the scope and related terms of the service.

You are also responsible for identifying to us all bank or brokerage accounts that the Plan owns or controls, or in which the Plan has an interest, that are located or maintained outside the United States. Additionally, you are responsible for identifying to us the Plan's ownership in any foreign assets or entities.

### **Reportable Transactions and Tax Shelters**

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, Reportable Transaction Disclosure Statement. In general, reportable

transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of “reportable transactions” is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose tax shelters on Form 8271, Investor Reporting of a Tax Shelter Registration Number. A tax shelter is defined in IRC §6662(d)(2)(C) as a partnership or other entity, investment plan or arrangement, or any other plan or arrangement if a significant purpose of such partnership, entity, plan or arrangement is the avoidance or evasion of federal income tax.

You agree to advise us of any tax shelters and/or reportable transactions, including syndicated conservations easements and micro-captive insurance plans, identified in tax reference materials. Unless a reportable transaction is more likely than not to be sustained on its merits, IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, requires us to disclose the reportable transaction in a separate attachment to the tax return. Similarly, unless a tax shelter is more likely than not to be sustained on its merits, IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, requires us to disclose tax shelters in a separate attachment to the tax return.

If you do not consent to a required disclosure, we may be unable to prepare your tax returns.

You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees resulting from your failure to timely notify us, in writing, of any tax shelters and/or reportable transactions identified in tax reference materials in order to facilitate the timely preparation and filing of your tax returns.

### **Digital Assets**

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

### **Financial Statement Audit**

Your Plan may be required to obtain a financial statement audit. You acknowledge that you are responsible for timely engaging a qualified independent third party to audit the Plan. In preparing the Form 5500, we will not be conducting an audit. You will be responsible for any damages resulting from authorities rejecting the Form 5500 prepared based upon the financial statements audited by a third party, including but not limited to, additional tax, penalties, interest, and related professional fees, resulting from an improper financial statement audit.

### **Appraisals and Valuations**

Determining the value of the Plan may require an actuarial evaluation. You acknowledge that you are responsible for timely engaging a qualified independent third party to determine the value of the Plan. In preparing the Form 5500, we will not determine values nor will we review or investigate the values provided to us. You will be responsible for any damages resulting from authorities rejecting the values determined by third party actuaries or other valuation professionals, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of an appraisal or valuation.

### **Plan Documents**

You are responsible for retaining a copy of the Plan's IRS opinion or determination letter. You are also responsible for retaining a copy of the current plan document, summary plan description, if applicable, and amendments. In addition, you must ensure that each of the aforementioned documents is signed and approved by the appropriate individuals.

You should consult with ERISA counsel regarding any advice or interpretation of plan documents. You acknowledge that we are not providing such advice.

### **Other Plan Administrator Duties**

You are also responsible for the following:

- Distributing a copy of the Plan's summary annual report to each participant (defined contribution and welfare benefit plans only),
- Retaining a signed paper copy of the Plan's Form 5500 for your records,
- Providing a copy of the Annual Funding Notice to the Pension Benefit Guarantee Corporation, Plan participants, each labor organization representing Plan participants and each employee in a multiemployer plan with an obligation to contribute to the Plan (defined benefit plans only), and
- Informing participants that the current Summary Plan Description and any applicable Summary of Material Modifications are available for review on a timely basis.

### **Request for Additional Services**

To the extent not included in the Master Agreement with the Organization, you may in the future request services that are not specified in this engagement letter, including, but not limited to tax planning services, tax consulting or tax research. Additional services could also include the amendment of your 2025 Plan's Form 5500 return within twelve (12) months of the end of the fiscal year of such returns, if additional information is received after the filing of the original returns. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of any other written communication from us, the additional services that we perform from the date of the execution of this engagement letter through the end of the 2026 calendar year will be governed by the terms of this engagement letter and will be billed at our standard hourly rates. Nothing herein is intended or shall otherwise limit or amend the services required to be provided in the Master Agreement with the Organization.



The return is subject to examination by DOL and IRS. In the event of an examination, the Plan may be requested to produce documents, records, or other evidence to substantiate the items shown on the return. In preparing the return, we rely on representations that you have complied with applicable documentation requirements. If an examination occurs, we will be available, upon request, to assist or represent the Plan. Such additional services are not included in our fee for the preparation of the return specified in this letter, and therefore, we will render invoices to you at our standard hourly rates, plus out-of-pocket expenses as set forth in the Master Agreement with the Organization.

### **Responses to Third Parties**

As a result of our services to the Plan, we may be requested or subpoenaed to provide information or documents (some of which may be privileged) to you or a third party in a legal, administrative, or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Plan, in accordance with the Master Agreement as a separate engagement irrespective of whether we are providing any other services to you at that time. The Plan agrees that we shall be entitled to compensation for our time at our rates in accordance with the Master Agreement, plus out of pocket expenses as set forth in the Master Agreement with the Organization. No expenses shall be incurred without prior authorization.

Your consent is required before we may use or disclose your return information for any purpose other than the preparation and filing of your return.

Citrin Cooperman Advisors LLC may use third-party services providers, such as independent contractors and vendors, to assist in providing our professional services. The use of any third-party services providers shall only involve the use of services or products in compliance with the terms of the Master Agreement and shall obtain certifications of all third-party providers as required in the Master Agreement.

### **Records Retention**

Please provide Citrin Cooperman Advisors LLC with electronic and/or paper copies of your documentation. **You should not provide original documents to Citrin Cooperman Advisors LLC because the original materials and hard copies you provide to us this year or provided to us in prior years will be destroyed one year after the filing of the tax returns that you engage us to prepare.** We will not retain copies of the documents you provide to us beyond that date. It is your responsibility to retain and protect your original tax-related records for possible future use, including potential examination by any government or regulatory agencies. We will retain an electronic copy of our work product and working papers related to this engagement, which generally will not include copies of all documents you provide to us, for a term of seven years after the filing of the tax return(s) prepared pursuant to this engagement agreement, or such longer term as may be required by the Florida record retention requirements. In the event that CCA chooses not to retain any records in its possession, it shall comply with the provisions in the Master Agreement related to the provisions of Section 119.0701, Florida Statutes.

### **Invoicing and Collection**

Our fee for these services is \$ 2,472, as well as a charge of 5% of fees incurred for all other indirect expenses related to the client services and deliverables, for a total of \$2,596.

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. Invoices shall be paid in accordance with the terms of the Master Agreement and in

accordance with the Florida Prompt Payment Act as set forth in Sections 218.70-218.80 Florida Statutes.

Should work be suspended, Citrin Cooperman Advisors LLC shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from preparing a complete and accurate return, you agree to pay us for the time we incurred on this engagement at our standard hourly rates, in accordance with the Master Agreement. You agree to reimburse Citrin Cooperman Advisors LLC for attorney's fees and costs incurred in connection with the collection of past due fees, in accordance with the Master Agreement.

### **Agreement**

This agreement, as subject to the Master Agreement, represents the entire understanding between you and Citrin Cooperman Advisors LLC with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman & Company, LLP the information that we may obtain from you in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman & Company, LLP and its employees of confidential information that we may obtain in the course of our engagement and in accordance with the Master Agreement with the Organization.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

Any dispute arising out of or relating to this engagement, or breach thereof, may be submitted for non-binding good faith mediation administered by the American Arbitration Association ("AAA") and Accounting and Related Services Arbitration Rules and Mediation Procedures (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under its Rules.

The arbitration, if agreed to by the parties, will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute and/or agency rule (federal or state) or any funding agreement that the Coalition has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final decision.

Citrin Cooperman Advisors LLC's maximum liability to you arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman Advisors LLC for the services. Subject to the foregoing, Citrin Cooperman Advisors LLC shall not be liable to you for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of your actual damages. In no event shall Citrin Cooperman Advisors LLC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

To the extent not otherwise limited by law, you agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you. Nothing herein is intended to be construed as a waiver of sovereign immunity.

This agreement, its enforcement and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply. For first year clients, our acceptance of the engagement is subject to our normal client intake and due diligence procedures.

If the above accurately sets forth your understanding of our tax engagement, please sign the enclosed copy of this letter and return it to our office. If we do not receive the executed letter, but you nonetheless provide us with supporting documentation to prepare your returns, you will be deemed to have agreed to all of the terms set forth above.

We look forward to working with you on this engagement and others in the future.

Very truly yours,

*Citrin Cooperman Advisors LLC*

Citrin Cooperman Advisors LLC

**CLIENT AGREEMENT AND ACCEPTANCE**

Agreed and Accepted by:

\_\_\_\_\_  
**Renee Jaffe**

**Early Learning Coalition of Broward County, Inc. Retirement Plan**

\_\_\_\_\_  
Date

\_\_\_\_\_  
**Renee Podolsky**

**Early Learning Coalition of Broward County, Inc. Retirement Plan**

\_\_\_\_\_  
Date

**Amendment # 001 to Vendor Agreement**  
**Between Early Learning Coalition of Broward County, Inc.**  
**and**  
**Citrin Cooperman & Company, LLP**  
**\_\_\_ Scope of Services    \_\_\_ Budget      X   Other**

This amendment is entered into between **the Early Learning Coalition of Broward County, Inc.**, hereinafter referred to as the “COALITION” and **Citrin Cooperman & Company, LLP** hereinafter referred to as the “VENDOR,” (“Amendment”) and amends the contract identified as Vendor Agreement Between Early Learning Coalition of Broward County, Inc. and the VENDOR dated November 23, 2024 for Attestation and Audit Services between the COALITION and the VENDOR, as amended (hereinafter referred to as the “Agreement”).

**WHEREAS**, the COALITION and VENDOR entered into the Agreement effective October 16, 2024, for an initial five (5) year term that expires on October 15, 2029, and

**WHEREAS**, the COALITION wishes to incorporate updated engagement letters that cover the services that will be provided in year two of the Agreement; and

**WHEREAS**, the COALITION wishes to correct scrivener’s errors in section **3 Billing and Schedule** in **Exhibit A** of the Agreement.

**NOW THEREFORE**, in consideration of the mutual terms, conditions, promises, covenants and payments hereinafter set forth in the Amendment, the parties to this Amendment hereby agree to amend the Agreement as follows:

1. **Exhibit A** shall be deleted in its entirety and replaced with a new **Exhibit A** which is attached herein and will correct the date ranges in header of fee chart for years two through 5 of the Agreement.
2. **Attachment 1 to Exhibit A, Single Audit Engagement Letter** for fiscal year 2023-2024 shall be deleted in its entirety and replaced with a new **Attachment 1 to Exhibit A, Single Audit Engagement Letter** for fiscal year 2024-2025 attached herein.
3. **Attachment 2 to Exhibit A, Retirement Plan Audit Engagement Letter** for plan year 2024 shall be deleted in its entirety and replaced with a new **Attachment 2 to Exhibit A, Retirement Plan Audit Engagement Letter** for plan year 2025 attached herein.
4. Except as modified herein, all remaining terms and conditions of this Contract shall remain in full force and effect.

All provisions in the Agreement and any attachments thereto in conflict with this Amendment shall be changed to conform with this Amendment.

**IN WITNESS WHEREOF**, the parties hereto have caused this amendment to be executed by their officials thereunto duly authorized:

**EARLY LEARNING COALITION OF BROWARD COUNTY, INC.:**

By: \_\_\_\_\_  
Laurie Sallarulo, Board Chair  
\_\_\_\_\_ day of \_\_\_\_\_, 2025

Approved as to form:

By: \_\_\_\_\_  
Julie Klahr, ELC General Counsel

**VENDOR:**

**SIGNED BY:** \_\_\_\_\_

**NAME:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

## **Exhibit A**

### **Scope of Services**

**1) DEFINITIONS:**

None

**2) DESCRIPTION OF THE SCOPE OF WORK:**

The Vendor will provide the following services in accordance with the Scope of Services described in the Coalition's Request for Proposals (RFP) PR25-5073 issued July 3, 2024, the Vendor's response submitted under PR25-5073 and the engagement letters signed by the Chair of the Audit Committee attached to this **Exhibit A** as **Attachments 1** and **Attachment 2**:

- 1) Single Audit of Coalition financial statements beginning with the fiscal year ended June 30, 2024 and for the four (4) subsequent fiscal years thereafter
- 2) Audit of the Coalition employee retirement plan beginning with the plan year ending on December 31, 2024 and for the four (4) subsequent plan years thereafter.

**Additional Requirements:**

- a. **Attestation of Background Screens:** The Vendor shall provide a completed attestation form to the Coalition confirming level I background screens as described in Section 7 of this Exhibit A upon execution of this Agreement and prior to the first day of services.
- b. **Certificate of Insurance:** The Vendor shall provide a Certificate of Insurance upon execution of this Agreement, and annually as appropriate, as required in **Section 15. INSURANCE** for the following coverages:
  - I. General Liability
  - II. Worker's Compensation
- c. All Coalition data shall be stored on servers located and accessed by persons within the continental United States.

Any conflict between the provisions of this Agreement and the various documents related to this Agreement or which may modify the terms of this Agreement, shall be resolved in the following order of priority:

- i. Federal law;
- ii. State law;
- iii. This Agreement;
- iv. Coalition's Request for Proposals PR25-5073;
- v. Vendor's response to PR25-5073;
- vi. Engagement letters signed by the Coalition's Chair of the Audit Committee, including the Additional Terms and Conditions of Engagement Addendum.



**3) BILLING AND SCHEDULE:**

Service	Year 1 10/16/24- 10/15/25	Year 2 10/16/25- 10/15/26	Year 3 10/16/26- 10/15/27	Year 4 10/16/27- 10/15/28	Year 5 10/16/28- 10/15/29	Total
Single Audit of Coalition Financial Statements	\$34,965	\$36,014	\$37,094	\$38,207	\$39,353	\$185,634
Audit of Coalition Retirement Plan	13,755	14,168	14,593	15,030	15,481	73,027
<b>Total Fixed Fee Amount Not to Exceed</b>	<b>\$48,720</b>	<b>\$50,182</b>	<b>\$51,687</b>	<b>\$ 53,238</b>	<b>\$ 54,835</b>	<b>\$258,661</b>

Vendor will submit invoices at the completion of the engagement or as progress billings based on services rendered to date not more often than once per month as detailed in Attachment 1 and Attachment 2 of this Exhibit A.

In the event there is a conflict between **Section 3 of Exhibit A** of this Agreement and **Section 3 (Compensation and Billing)** of this Agreement in terms of the time of invoicing and payment, **Section 3 of Exhibit A** shall prevail. Except as stated herein, all other matters concerning compensation and billing hereunder shall be as set forth in Section 3 of this Agreement.

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

- Coalition Offices
- Vendor's Offices
- Remotely Online

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

**6) PROPERTY:** The Parties agree that the Coalition shall not be responsible for the security, maintenance or storage of Vendor's equipment, accessories, materials, documents, uniforms, or other property at the Coalition's property or program sites. Unless otherwise agreed to by the

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

## **7) Background Screening**

A Qualified Entity includes a business or organization, whether public, private, operated for profit or not-for-profit, or voluntary, which provides care or care placement services, including a business or organization that licenses or certifies others to provide care or care placement services in accordance with §943.0542, Florida Statutes.

A Covered Individual includes individuals who have, seeks to have, or may have access to children, to a childcare location, to the children, families, or child care centers served by the Coalition or other Qualified Entity.

If the services required in the Scope of Services qualifies the Vendor as a Qualified Entity and the Vendor's employee, subcontractor, or agent qualify as Covered Individuals, prior to providing any services under this Agreement, the Vendor shall require its employees, subcontractors, or agents providing services under this Agreement to undergo a level 2 background screening or rescreening in accordance with §435.04, Florida Statutes, to include fingerprinting for statewide criminal history records checked through the Florida Department of Law Enforcement and national criminal history records through the Federal Bureau of Investigation, and may include local criminal records checks through local law enforcement agencies.

If the Vendor qualifies as a Qualified Entity but the Coalition determines that certain of the Vendor's employees do not meet the definition of a Covered Individual, but that such persons have access to Confidential or Proprietary Information as defined in **Section 9 (Confidential And Proprietary Information; Disclosure; Records)**, those individuals shall undergo a level 1 background screening or rescreening in accordance with §435.03, Florida Statutes, including screening for employment history, statewide criminal correspondence checks through the Florida Department of Law Enforcement, a check of the Dru Sjodin National Sex Offender Public Website, and a local criminal records check through local law enforcement agencies.

The Vendor shall provide a completed Background Screening Attestation utilizing the Coalition's form, identifying the specific individuals which will be performing services under the Agreement certifying that they comply with the requirements of §§435.01 or 435.02, Florida Statutes, as applicable. In the event a background screening or rescreening of the Vendor its employees is required by the Coalition and said screening reveals information that either would place the Coalition or the Vendor in violation of applicable law or raises legitimate concerns for the Coalition, the Vendor and its employees, representatives, or agents will not be allowed to perform service under this Agreement until such time as the Vendor receives the prior written consent of the Coalition that it is in compliance with applicable laws. The Vendor shall require its employees, subcontractors, or agents performing under this Agreement to notify the Vendor upon arrest for any criminal offense. The Vendor shall notify the Coalition within 24 hours of learning of the arrest of such employee or agent.

**[This Section Left Intentionally Blank]**

**Attachment 1 to Exhibit A**

Single Audit Engagement Letter

DRAFT

**Attachment 2 to Exhibit A**

Retirement Plan Audit Engagement Letter

DRAFT

September 10, 2025

Ms. Renee Podolsky, Audit Committee Chair

Early Learning Coalition of Broward County, Inc.  
1475 West Cypress Creek Road, #301  
Ft. Lauderdale, FL 33309

Dear Ms. Podolsky:

We are pleased to confirm our understanding of the services we are to provide for Early Learning Coalition of Broward County, Inc. (the "Organization") for the year ended June 30, 2025. This letter, inclusive of the Additional Terms and Conditions of Engagement Addendum and any other attachments or exhibits incorporated herein (collectively, the "Engagement Letter"), is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

### Audit Scope and Objectives

We will audit the financial statements of Organization, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America ("GAAS"), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

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

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether the Organization's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood



Ms. Renee Podolsky, Audit Committee Chair

Early Learning Coalition of Broward County, Inc.

September 10, 2025

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that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objective also includes reporting on:

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

### Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an



Ms. Renee Podolsky, Audit Committee Chair

Early Learning Coalition of Broward County, Inc.

September 10, 2025

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unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from the Organization's attorneys as part of the engagement and they may bill the Organization for responding to this inquiry.

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

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

Ms. Renee Podolsky, Audit Committee Chair

Early Learning Coalition of Broward County, Inc.

September 10, 2025

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

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

### **Audit Procedures - Compliance**

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

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

### **Other Services**

We will assist in preparing the financial statements, schedule of expenditures of federal award and state financial assistance, and related notes of Organization in conformity with U.S. GAAP and the Uniform Guidance Chapter 10.650, *Rules of the Florida Auditor General* based on information provided



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by management. In addition, we may assist management with certain adjusting or reclassification entries as part of our financial statement assistance services. However, the preparation of the Organization's financial statements and schedule of expenditures of federal award and state financial assistance remains the responsibility of management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform other services, if any, in accordance with applicable professional standards. The other services are limited any other services noted above or below. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Responsibilities of Management for the Financial Statements and Single Audit**

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

Management is also responsible for making drafts of financial statements, schedule expenditures of federal awards and state financial assistance, all financial records, and related information available to us, and for the accuracy and completeness of that information (including information from outside the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and



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transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documents, and other information as needed to perform an audit under the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements; schedule of expenditures of federal awards and state financial assistance; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review within five (5) days of fieldwork commencement.

Management is responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*. Management agrees to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains and indicates that we reported on the schedule of expenditures of federal awards and state financial assistance. Management also agrees to include the audited financial statements with any



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presentation of the schedule of expenditures of federal awards and state financial assistance that includes our report thereon. Management's responsibilities include acknowledging to us in the written representation letter that (1) management is responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*; (2) management believes the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. GAAP. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the written representation letter that (1) management is responsible for presentation of the supplementary information in accordance with U.S. GAAP; (2) management believes the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to any and all nonaudit services (for example, tax services, financial statement preparation services) we provide. You will be required to acknowledge in the management representation letter the nonaudit services provided and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or

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experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration and Fees**

We understand that the Organization's employees will prepare all cash, accounts receivable, and other confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquiries in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition for our completion of the engagement and issuance of our report.

We also understand that the Organization's Audit Committee and Board of Directors must review and accept the finalized draft audit report. We anticipate that these meetings will occur prior to March 31, 2026. We recognize the importance of completing our procedures in a timely manner and are fully committed to meeting the requested completion date. We will make every effort to complete all testing procedures in advance of these meetings. Our ability to finalize testing and other procedures, including quality control, is contingent upon the timely receipt of accurate and complete information from the Organization. We will promptly notify the Organization if, for any reason, we are not on track to meet the agreed-upon timeline.

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

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

The audit documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to federal or state agency or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify the Organization of any such request. If requested, access to such audit documentation will be provided under the supervision of Citrin Cooperman & Company, LLP personnel. Furthermore, upon request, we may provide copies



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of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The previous section notwithstanding, we will provide internal control work papers with the final report to the Organization as required by the State of Florida under the Florida Department of Education Division of Early Learning annual Grant Agreement Exhibit III Section B.3 from the auditor(s) performing the annual independent financial statement audit. The Organization agrees to apply the trade secret exemptions of §119.0715(3), Florida Statutes, and not to disclose our internal control workpapers to any party other than the required recipients designated by the State of Florida.

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

At your request we will provide you a copy of our most recent external peer review report and any letter of comment.

Alex Auguste is the engagement managing director and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 2025.

Fees for these services will be as follows:

<u>Audited Financial Statments</u>	<u>5% Service Fee</u>	<u>Total</u>
\$34,213	\$1,801	\$36,014

The service charge fee of 5% covers all other expenses, including indirect administrative expenses such as technology, research and library databases, communications and clerical assistance. Interim billings will be submitted as work progresses and expenses are incurred. Billings are due upon presentation.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.



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- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.
- Significant or unusual transactions that were not previously disclosed by the Organization prior to the finalization of the engagement letter.

In accordance with our firm policies, work may be suspended if the Organization's account becomes overdue and will not be resumed until the Organization's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the Organization's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to the Organization for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the Organization agrees to pay us for the time we incurred on this engagement at our standard hourly rates in accordance with the Master Agreement. The Organization agrees to reimburse Citrin Cooperman & Company, LLP for attorneys' fees and costs incurred in connection with the collection of past due fees in accordance with the Master Agreement.

### **Alternative Practice Structure**

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order, to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the Organization in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

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## Reporting

We will issue written reports upon completion of our audit of the Organization's financial statements and Single Audit. Our reports will be addressed to the Board of Directors of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

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

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### Additional Terms and Conditions of Engagement Addendum

Additional terms governing this engagement letter are included in the Master Agreement to which this document shall be incorporated, and in an attachment to this document. By signing this document the Organization acknowledges that the Organization has received and read the Additional Terms and Conditions of Engagement Addendum and agrees to be bound by those terms. If the Organization did not receive the attachment, please ask for a copy before signing this document.

This agreement, including the Additional Terms and Conditions included in the attached appendix, represents the entire understanding between the Organization and Citrin Cooperman & Company, LLP, as subject to the Master Agreement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

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

Very truly yours,  
CITRIN COOPERMAN & COMPANY, LLP



Agreed and accepted:

*Signature*

Renee Jaffe

<signature>

<sign date>

*Signature*

Renee Podolsky

<signature>

<sign date>



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## Additional Terms and Conditions of Engagement Addendum

### Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to the Organization. This addendum, and the accompanying engagement letter, comprise the Organization's agreement with Citrin Cooperman & Company, LLP ("Citrin Cooperman").

### Use of Service Providers

During the course of serving the Organization's account, we will use third-party service providers ("Service Providers"). We will also provide services to the Organization using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. We may share confidential information about the Organization with these Service Providers and through use of Third-Party Products to perform our engagement, in accordance with the Master Agreement. We remain committed to maintaining the confidentiality and security of the Organization's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the Organization's information. In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the Organization's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the Organization's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products. You hereby consent to us sharing the Organization's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the Organization's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the Organization's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement. The use of any Service Providers or Third-Party Products shall only involve the use of services or products in compliance with the terms of the Master Agreement and shall obtain certifications of all third-party providers as required in the Master Agreement.

### Data Privacy

Citrin Cooperman's Privacy Policy ("Privacy Policy") is located on our website at <https://www.citrincooperman.com/Privacy-Policy>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree

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to the practices as described therein.

### **Client Portals and Electronic (E-Mail) Communications**

Management will receive instructions from us inviting you to connect to a secured portal with servers located in the continental United States to upload the Organization's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this email closer to the commencement of the engagement from a member of your engagement team.

During the course of our engagement, Citrin Cooperman & Company, LLP ("Citrin Cooperman") or the Organization may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The Organization agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citrin Cooperman and the Organization and between Citrin Cooperman and third-party service providers or other entities engaged by Citrin Cooperman or the Organization.

### **Internet Access**

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the Organization's location.

### **Responding to Requests or Subpoenas**

As a result of our services to the Organization, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the Organization, a governmental agency, an investigative body or a third party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Organization, in accordance with the Master Agreement as a separate engagement irrespective of whether we are providing any other services to the Organization at that time. The Organization agrees that we shall be entitled to compensation for our time and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas, in accordance with the terms of the Master Agreement.

### **Independence**

To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:



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- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.
- To notify us of any planned transactions involving changes in ownership of the Organization or acquisitions of other entities by the Organization.
- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

### **Hosting of Client Information**

Citrin Cooperman is not a host for any client information. The Organization is expected to retain all financial and non-financial information including anything the Organization's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession, but shall comply with the terms of Section 119.0701, Florida Statutes, as required by the Master Agreement.

### **Dispute Resolution**

Any dispute arising out of or relating to this engagement, or breach thereof, may be submitted for non-binding good faith mediation administered by the American Arbitration Association ("AAA") under its Rules for Professional Accounting and Related Services Disputes (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules.

The arbitration, if agreed to by the parties, will be conducted before a single arbitrator selected from

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the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute or agency rule (federal or state) or any funding agreement that the Organization has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final determination.

This agreement, its enforcement, and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

### **Liability Provision**

The Organization agrees to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us, in accordance with the Master Agreement.

Citrin Cooperman's maximum liability to the Organization arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman for the services. Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Organization's actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).



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## **Electronic Signatures and Counterparts**

The Organization and Citrin Cooperman agree that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. This engagement letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same engagement letter.

## **Severability**

If any portion of this engagement letter is deemed invalid or unenforceable in a binding legal proceeding, that finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter, subject to the Master Agreement.

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Ms. Renee Podolsky, Audit Committee Chair  
Early Learning Coalition of Broward County, Inc. Retirement Plan  
1475 West Cypress Creek Road, #301  
Ft. Lauderdale, FL 33309

Dear Ms. Podolsky:

We are pleased to confirm our understanding of the services we are to provide for Early Learning Coalition of Broward County, Inc. Retirement Plan (the "Plan") for the year ended December 31, 2025, in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974. This letter, inclusive of the Additional Terms and Conditions of Engagement Addendum and any other attachments or exhibits incorporated herein (collectively, the "Engagement Letter"), is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

### **Audit Scope and Objectives**

You have requested that we perform an ERISA Section 103(a)(3)(C) audit and report on the financial statements of the Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2025, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (the "financial statements"). As part of our audit, we will report on the supplemental schedules required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA ("ERISA-required supplemental schedules") for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These schedules are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

The financial statements and ERISA-required supplemental schedules are required to be included in the Plan's Form 5500 filing with the Employee Benefits Security Administration ("EBSA") of the DOL.

Except as described in the following paragraph, the objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

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You have determined it is permissible in the circumstances and elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by The Variable Annuity Life Insurance Company, the custodian which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS. Those standards require that we are independent and that we fulfill our other ethical responsibilities relevant to the audit. For an ERISA Section 103(a)(3)(C) audit, the audit will not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America ("U.S. GAAP"). Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal controls, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, except as previously noted. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our

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attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified to by the custodian, and certain other assets and liabilities by correspondence with financial institutions and other third parties. We may also request written representations from the Plan's attorneys as part of the engagement. and they may bill the Plan for responding to this inquiry.

We will obtain an understanding of the Plan and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will communicate with management and those charged with governance certain matters as required by GAAS, including reportable findings identified during the audit of the Plan's financial statements as a result of testing relevant plan provisions.

As part of our audit, we will perform certain procedures as required by GAAS, directed at considering the Plan's compliance with applicable Internal Revenue Code ("IRC") requirements for tax-exempt status, including whether management has performed relevant IRC compliance tests and has corrected or intends to correct failures. As we conduct our audit, we will be aware of the possibility that events affecting the Plan's compliance with the requirements of ERISA may have occurred. We will inform management of any instances of tax or ERISA noncompliance that come to our attention during the course of our audit. Management should recognize, however, that our audit is not designed to, nor is it intended to, determine the Plan's overall compliance with applicable provisions of the IRC or ERISA.

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The information included in the ERISA-required supplemental schedules, other than that agreed to or derived from the certified investment information, will be subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures in accordance with GAAS. Accordingly, our opinion will state whether the form and content of the supplemental schedules, other than the information agreed to or derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and whether the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Our ERISA Section 103(a)(3)(C) audit of the financial statements does not relieve management of their responsibilities.

### **Other Services**

We will also assist in preparing the financial statements and supplemental schedules of the Plan in conformity with U.S. GAAP based on information provided by management. In addition, we may assist management with certain adjusting or reclassification entries as part of our financial statement assistance services. However, the preparation of the Plan's financial statements and supplemental schedules remains the responsibility of management.

We will perform other services, if any, in accordance with applicable professional standards. The other services are limited to any other services noted above or below. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that management acknowledges and understands their responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate value measurements; and for the preparation and fair presentation of the financial statements in conformity with U.S. GAAP. Management is also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. Management is also responsible for providing us with (1) access to all information of which they are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and

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other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. Management is also responsible for maintaining a current plan instrument, including all plan amendments; and for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants. Management is also responsible for determining whether (1) an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances; (2) the investment information is prepared and certified by a qualified institution as described in 29 CFR 2520.103-8; (3) the certification meets the requirements in 29 CFR 2520.103-5; and (4) the certified investment information is appropriately measured, presented, and disclosed in accordance with U.S. GAAP. Management is also responsible for providing to us, prior to the dating of our report, a draft of the Plan's Form 5500 that is substantially complete. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

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

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) Plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the Plan complies with applicable laws and regulations. Management is responsible for the presentation of the ERISA-required supplemental schedules and that were derived from, and relate directly to, the underlying accounting and other records used to prepare the financial statements, including their form and content, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure Under ERISA. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for any non-attest services we provide (including assisting with the preparation of the financial statements and supplemental schedules); oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

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## Engagement Administration and Fees

We understand that the Plan Sponsor's employees will prepare all confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquiries in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition for our completion of the engagement and issuance of our report.

We also understand that the Plan's Audit Committee and Board of Directors must review and accept the finalized draft audit report. We anticipate that these meetings will occur prior to October 15, 2026. We recognize the importance of completing our procedures in a timely manner and are fully committed to meeting the requested completion date. We will make every effort to complete all testing procedures in advance of these meetings. Our ability to finalize testing and other procedures, including quality control, is contingent upon the timely receipt of accurate and complete information from the Plan. We will promptly notify the Plan if, for any reason, we are not on track to meet the agreed-upon timeline.

The audit documentation for this engagement is the property of Citrin Cooperman & Company, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Citrin Cooperman & Company, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. Department of Labor. The U.S. Department of Labor may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Jamie Lontz is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately June 2026.

We estimate that our fees for these services will be \$13,493 as well as a charge of 5% of fees incurred for all other indirect expenses related to the client services and deliverables, for a total of \$14,168.

The service charge of 5% covers all other expenses, including indirect administrative expenses such as technology, research and library databases, communications and clerical assistance. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon presentation.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.
- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.
- Significant or unusual transactions that were not previously disclosed by the Plan prior to the finalization of the engagement letter.

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In accordance with our firm policies, work may be suspended if the Plan's account becomes overdue and will not be resumed until the Plan's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the Plan's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to the Plan for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the Plan agrees to pay us for the time we incurred on this engagement at our standard hourly rates in accordance with the Master Agreement. The Plan agrees to reimburse Citrin Cooperman & Company, LLP for attorneys' fees and costs incurred in connection with the collection of past due fees in accordance with the Master Agreement.

### **Alternative Practice Structure**

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order, to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the Plan in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

### **Reporting**

We will issue a written report upon completion of our audit of the Plan's financial statements and ERISA-required supplemental schedules. Our report will be addressed to the Plan Administrator. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to further modify our report or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our report will include other modifications, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the engagement, we may decline to issue a report or withdraw from this engagement.

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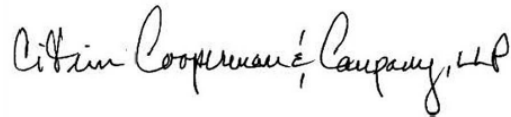
### Additional Terms and Conditions of Engagement Addendum

Additional terms governing this engagement letter are included in the Master Agreement to which this document shall be incorporated, and in an attachment to this document. By signing this document the Plan acknowledges that the Plan has received and read the Additional Terms and Conditions of Engagement Addendum and agrees to be bound by those terms. If the Plan did not receive the attachment, please ask for a copy before signing this document.

This agreement, including the Additional Terms and Conditions included in the attached appendix, represents the entire understanding between the Plan and Citrin Cooperman & Company, LLP, as subject to the Master Agreement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.

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

Very truly yours,



CITRIN COOPERMAN & COMPANY, LLP

### CLIENT AGREEMENT AND ACCEPTANCE

Agreed and accepted by:

Renee Jaffee: \_\_\_\_\_

Date: \_\_\_\_\_

Renee Podolsky: \_\_\_\_\_

Date: \_\_\_\_\_

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## **Additional Terms and Conditions of Engagement Addendum**

### **Overview**

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to the Plan. This addendum, and the accompanying engagement letter, comprise the Plan's agreement with Citrin Cooperman & Company, LLP ("Citrin Cooperman").

### **Use of Service Providers**

During the course of serving the Plan's account, we will use third-party service providers ("Service Providers"). We will also provide services to the Plan using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. We may share confidential information about the Plan with these Service Providers and through use of Third-Party Products to perform our engagement, in accordance with the Master Agreement. We remain committed to maintaining the confidentiality and security of the Plan's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the Plan's information. In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the Plan's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the Plan's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products. You hereby consent to us sharing the Plan's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the Plan's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the Plan's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement. The use of any Service Providers or Third-Party Products shall only involve the use of services or products in compliance with the terms of the Master Agreement and shall obtain certifications of all third-party providers as required in the Master Agreement.

### **Data Privacy**

Citrin Cooperman's Privacy Policy ("Privacy Policy") is located on our website at <https://www.citrincooperman.com/Privacy-Policy>. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

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## Client Portals and Electronic (E-Mail) Communications

Management will receive instructions from us inviting you to connect to a secured portal with servers located in the continental United States to upload the Plan's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this e-mail closer to the commencement of the engagement from a member of your engagement team.

During the course of our engagement, Citrin Cooperman or the Plan may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The Plan agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citrin Cooperman and the Plan and between Citrin Cooperman and third-party service providers or other entities engaged by Citrin Cooperman or the Plan.

## Internet Access

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the Plan's location.

## Responding to Requests or Subpoenas

As a result of our services to the Plan, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the Plan, a governmental agency, an investigative body or a third-party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Plan, in accordance with the Master Agreement as a separate engagement irrespective of whether we are providing any other services to the Plan at that time. The Plan agrees that we shall be entitled to compensation for our time and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas, in accordance with the terms of the Master Agreement.

## Independence

To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:

- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.
- To notify us of any planned transactions involving changes in ownership of the Plan/Plan Sponsor or acquisitions of other entities by the Plan/Plan Sponsor.
- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

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## Hosting of Client Information

Citrin Cooperman is not a host for any client information. The Plan is expected to retain all financial and non-financial information including anything the Plan Sponsor's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession, but shall comply with the terms of Section 119.0701, Florida Statutes, as required by the Master Agreement.

## Dispute Resolution

Any dispute arising out of or relating to this engagement, or breach thereof, may be submitted for non-binding good faith mediation administered by the American Arbitration Association ("AAA") under its Rules for Professional Accounting and Related Services Disputes (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules.

The arbitration, if agreed to by the parties, will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

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Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute and/or agency rule (federal or state) or any funding agreement that the Coalition has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final decision

This agreement, its enforcement, and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

### **Liability Provision**

The Plan agrees to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us, in accordance with the Master Agreement.

Citrin Cooperman's maximum liability to the Plan arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman for the services. Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Plan's actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive, or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

### **Electronic Signatures and Counterparts**

The Plan and Citrin Cooperman agree that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. This engagement letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same engagement letter.

### **Severability**

If any portion of this engagement letter is deemed invalid or unenforceable in a binding legal proceeding, that finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter, subject to the Master Agreement.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



ITEM# /MEETING	B261FIN1 / Board
DATE	September 9, 2025
SUBJECT	Purchasing Card (“PCard”) Administrator and Authorized Caller List
FOR ACTION	Yes
RECOMMENDED ACTION	<b>Approve the Updated Purchasing Card Administrator and Authorized Caller List</b>
FINANCIAL IMPACT	None
AS RECOMMENDED BY	Finance Committee
ELC STAFF LEAD	C. Klima

### **Background**

Bank of America, the bank that issues ELC’s staff purchasing cards (PCard), requires that the ELC Board assign the role of PCard administrator and provide a list of authorized callers through a Board resolution that is documented in meeting minutes. The PCard administrator and designees are authorized to contact the card issuer to open or close a PCard and to make changes or inquiries about the account. The PCard Administrator should not have a card in their name.

ELC’s PCard Policy is attached.

The current PCard Administrator and Authorized Caller List is outdated. PCards are currently issued to the CEO and CAO.

### **Current Status**

On September 9, 20205 the Finance Committee recommended the following updated PCard Administrator and Authorized Caller List.

1. Administrator: Beverly Hung, Senior Director for Human Resources
2. Authorized Caller: Stephanie Landreville, Controller
3. Authorized Caller: Irene Ramos, Office Coordinator
4. Authorized Caller: Roy Persuad, Accountant
5. Authorized Caller: Andres Calero, Accountant

### **Supporting Documents**

ELC Purchasing Card Policy – Addendum

Draft Resolution Authorizing the Change



# **Addendum - Purchasing Card Policy**

## **Overview**

An ELC Purchasing Card (PCard) is a credit card issued by a bank through the ELC to individual employees. The PCard is issued on behalf of the ELC, with corporate liability resting with the ELC for payment of transactions. The card does not involve personal credit or an individual credit check. The Board approves issuance of a PCard to the CEO. The CEO approves issuance of PCards to any other staff. Card usage, reconciliation and payments are monitored by a designated PCard administrator that does not have a card in their name. The card issuer requires that the Board assign the role of PCard administrator to an individual ELC staff member through an approved resolution documented in meeting minutes.

## **Purpose and Usage of the PCard**

PCards are issued to the CEO and the CAO to streamline the purchase-to-pay process and to facilitate payment for travel related expenses and small dollar purchases that cannot be made through the normal cash disbursements process. PCards are provided to reduce the use of employee expense reimbursements, travel advances, petty cash and small dollar check requests.

PCards may be issued to full-time employees with significant business related travel and/or having buying responsibilities for the ELC. Generally, the PCard is issued to employees that anticipate spending at least \$5,000 per year on the card.

Cardholders are granted a \$25,000 credit limit but purchases are limited by policy to a maximum of \$5,000 per day. Purchases must not be artificially split to circumvent transactional spending limits. Higher limits may be extended on a temporary or permanent basis with the approval of the Board.

PCards may be used only for official ELC business that has been approved by the CEO through a duly signed purchase order or travel authorization. Cardholders shall ensure the appropriateness of transactions and compliance with all relevant laws, rules, regulations, and policies.

Typical purchases would include the examples provided below; however all purchases are subject to ELC's purchasing policies

- Dues, memberships, on-line licenses, application fees
- Travel and related expenses for all staff
- Conference and training registrations
- Books, publications, periodicals, subscriptions, newsletters, videos
- Catering for meetings
- Small local purchases

The following examples represent general guidelines for items that should not be purchased using the PCard:

- Items that could otherwise be purchased by check through the normal accounts payable process.
- Any transaction that exceeds the cardholder's daily transaction limit.
- Transactions in foreign currencies that may incur foreign exchange fees
- A personal purchase, even with the intent of reimbursing the ELC
- A transaction whereby the ELC is required to sign any type of contract or agreement (e.g., lease, independent contractor, and consultant).
- A transaction that violates any ELC Financial Policy
- Gift Cards or Cash Advances
- Cell phones or accessories

- Purchases that represent significant risk or liability to the ELC for items or services with special health, safety, occupational, or environmental risks (e.g., radioactive material, animals, weapons, controlled substances)
- Applications that share payment information
- Donations

### **PCard Security**

The cardholder is responsible for contacting the merchant when goods purchased with the PCard are not acceptable (incorrect, damaged,

defective, etc.) and for arranging a return for credit or an exchange. If merchandise is returned for credit, merchants will issue all credits directly to

the individual PCard account. The credit will appear on a subsequent statement. Rebates must be payable to the ELC rather than individual

employees. Cardholders are responsible for resolving any charge disputes directly with the merchant and/or Bank of America within 60 days of the transaction date.

It is the cardholder's responsibility to safeguard the PCard, the associated account number, and the PIN at all times. PCards must be kept in a secure location. No one other than the cardholder whose name is on the card is authorized to use the PCard. The cardholder may name a designee to make the purchases on their behalf however each swipe must be accompanied by a PCard transaction authorization form signed by the card holder. PCards are not transferable between individuals or departments. In order to limit exposure to fraud, the full PCard account number and PIN should never be recorded electronically or on paper. Cardholders should treat their PCard with the same level of care as one does their own personal credit and report lost or stolen cards or fraudulent transactions to the issuer immediately.

### **PCard Accountability**

All receipts must be detailed and itemized. PCard transactions must be accurately identified and allocated to ensure data can be recorded in the financial database by the required due date. Failure to reconcile PCard transactions and/or failure to submit required documentation may result in the suspension or revocation of the PCard privileges.

Upon employee separation, transfer, or if a PCard account is no longer deemed necessary, the terminating employee, the CEO or the Board may request closure of a PCard as applicable. Before closing an account, cardholders are responsible for providing all necessary supporting documentation to the ELC before their departure date. Cardholders may be held personally liable for unsupported transactions.

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
EARLY LEARNING COALITION OF BROWARD COUNTY,  
INC. AUTHORIZING AND DESIGNATING SPECIFIED  
CORPORATE EMPLOYEES TO FULFILL THE ROLES OF  
ADMINISTRATOR AND AUTHORIZED CALLERS FOR THE  
CORPORATE PURCHASING CARD ACCOUNTS ISSUED  
TO STAFF BY THE BANK OF AMERICA; PROVIDING FOR  
CONFLICTS; PROVIDING FOR SEVERABILITY;  
PROVIDING FOR AN EFFECTIVE DATE.**

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF  
THE EARLY LEARNING COALITION OF BROWARD COUNTY, INC., THAT:**

**Section 1.** The following Corporate employees are hereby designated as the official representatives and designees of the Corporation in contacting the Bank of America about the status and activity on the Corporate Purchasing Cards issued to staff, to wit:

1. Purchasing Card Account Administrator:
  - a. Beverly Hung, Senior Director for Human Resources.
2. Purchasing Card Account Authorized Callers:
  - a. Stephanie Landreville, Controller
  - b. Irene Ramos, Office Coordinator
  - c. Roy Peruad, Accountant
  - d. Andres Calero, Accountant

**Section 2.** The specific named and designated Corporation Officials and Representatives shall be and are hereby designated and authorized, as more particularly and individually named below, as the specific Officials and Representatives of the Corporation to the Bank of America in the following roles:

- A. The Purchasing Card Account Administrator is authorized to:

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

- Enroll and remove cardholders in accordance with corporate policy;
- Request new or replacement cards;
- Suspend or terminate cards;
- Access account and transaction information;
- Act as liaison between the Corporation and Bank of America on all matters relating to the Corporate Purchasing Card Program.

B. Authorized Callers are authorized to:

- Contact Bank of America to obtain information and provide instructions related to the Corporation's Corporate Purchasing Card Accounts, subject to the direction and oversight of the Account Administrator

**Section 3.** Bank of America, is hereby requested to accept and honor this designation of authority, without further inquiry, and until the delivery to them of written notice of the revocation of the authority granted herein. Authorizations made prior to this Resolution are hereby revoked.

**Section 4.** All Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

**Section 5.** If any clause, section, or other part or application of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the validity of the remaining portions or applications remaining in full force and effect.

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
EARLY LEARNING COALITION OF BROWARD COUNTY, INC.**

**Section 6.** This Resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE EARLY  
LEARNING COALITION OF BROWARD COUNTY, INC., THIS \_\_\_\_\_ DAY OF  
\_\_\_\_\_, 2025.**

EARLY LEARNING COALITION OF  
BROWARD COUNTY, INC.

\_\_\_\_\_  
Laurie Sallarulo, Chair

ATTEST:

\_\_\_\_\_  
Dawn Liberta, First Vice Chair



ITEM/MEETING	B261FIN2 / Board
DATE:	September 15, 2015
SUBJECT:	FY 2025 Preliminary Financial Results (Unaudited)
FOR ACTION:	No
RECOMMENDED ACTION:	<b>None. FYI only</b>
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

### **Background:**

During the month of August following the end of each fiscal year, the ELC prepares preliminary financial results for the financial year that just ended for information and discussion purposes only. ELC's books for the fiscal year 2025 will remain open and material changes are still possible until the end of September, when prior year expenditures and revenues are finalized with DEL. The fieldwork for our annual audit begins in October, after our books are closed. Because of this lengthy timeline for our closing, **the following analysis is preliminary only and not intended as a final report.**

### **Current Status:**

During Fiscal Year 2025, we concluded the final phase of a remarkable five-year period of program expansion, driven by stimulus funding and statewide changes to the formula for allocating recurring School Readiness dollars. While Broward did not receive the full, right-sized funding we had ultimately sought, FY25 still marked a significant step forward. Our core service baselines were raised considerably, reflecting the impact of sustained advocacy. Notably, we secured enough funding to maintain monthly child counts that are 60% higher than those of our first two decades — a major achievement, particularly in light of the erratic and poorly timed Statewide allocation process. Additionally, even as the surge of grant and new initiative funding has tapered off, we continued to provide intensive support to both providers and the workforce throughout FY25.

By the end of FY25, the impact of these achievements became clear:

- We achieved our goal of averaging 15,000 children per month in care
- We expended 100% of our SR allocation, including last-minute increases, while other Coalitions left more than \$63 million unspent statewide
- We were able to enroll new children from the waitlist for most of the year and kept waiting time for new services down to months, not years, in contrast to our first 20 years
- SR & VPK CLASS scores came in 6% higher than the Statewide average.
- We had higher VPK Accountability Scores than any other large Coalition and the fifth highest scores in the State

Despite the challenges of managing expenditures amid uncertainty around supplemental funding awards, we seized every available opportunity to maximize resources for services. Throughout the year, we responded with agility to shifting DEL guidance and evolving spending rules, adapting quickly as circumstances changed. As a result, we successfully met all of our targets by June 30 and closed out FY2025 well positioned to take on a new set of challenges in FY26.

A summary of FY2025 expenditures compared to the prior year is below:

## FY2025 Expenditures vs Prior Year

Expense Type	FY2025	FY 2024	Variance	% Change
<b>Child Care</b>				
SR	\$ 110,806,611	\$ 104,751,985	\$ 6,054,626	6%
VPK	37,060,403	36,892,764	167,639	0%
Vulnerable Pop	5,225,073	3,653,205	1,571,868	43%
<b>Subtotal Child Care</b>	<b>153,092,087</b>	<b>145,297,954</b>	<b>7,794,133</b>	<b>5%</b>
<b>Other Pass Through</b>				
<b>Stipends &amp; Grants</b>	<b>912,864</b>	<b>19,664,549</b>	<b>(18,751,684)</b>	<b>-95%</b>
<b>Operating Expense</b>				
Subsidy Program Support	\$ 9,621,773	\$ 9,764,624	\$ (142,851)	-1%
Quality & Education	6,691,943	7,189,750	(497,807)	-7%
Administration	5,001,313	5,168,651	(167,338)	-3%
<b>Subtotal Operating Cost</b>	<b>21,315,029</b>	<b>22,123,026</b>	<b>(807,997)</b>	<b>-4%</b>
<b>TOTAL</b>	<b>175,319,980</b>	<b>\$ 187,085,528</b>	<b>\$ (11,765,548)</b>	<b>-6%</b>

### Key Highlights:

#### 1. Overall

Expenditures in FY2025 decreased by nearly \$11.8 million compared to the prior year, primarily due to the conclusion of \$19.5 million in ARPA discretionary funding that had supported educator training stipends and related costs in FY2024. Fortunately, this overall decline was partially offset by a nearly \$8 million increase in child care reimbursement spending for the School Readiness and Vulnerable Populations programs.

#### 2. School Readiness Allocation Utilization:

Overall, School Readiness slot expenditures were \$6 million higher in FY2025 than in the prior year, primarily because the Board chose not to pause enrollment at the start of the year in anticipation of supplemental funding. To manage this proactive approach, staff carefully moderated the pace of new enrollments and strategically deployed local SR match funds to maintain program stability.

In November 2024, however, DEL temporarily advised Coalitions not to assume additional funding would materialize and to pause enrollments if necessary to maintain a break-even projection. In response, we paused enrollments for two months. Fortunately, \$6 million in anticipated supplemental funding was allocated shortly thereafter.

In March, enrollment was accelerated again after we received an unexpected additional \$6 million reallocation—funds made available when other Coalitions were unable to fully utilize their awards.

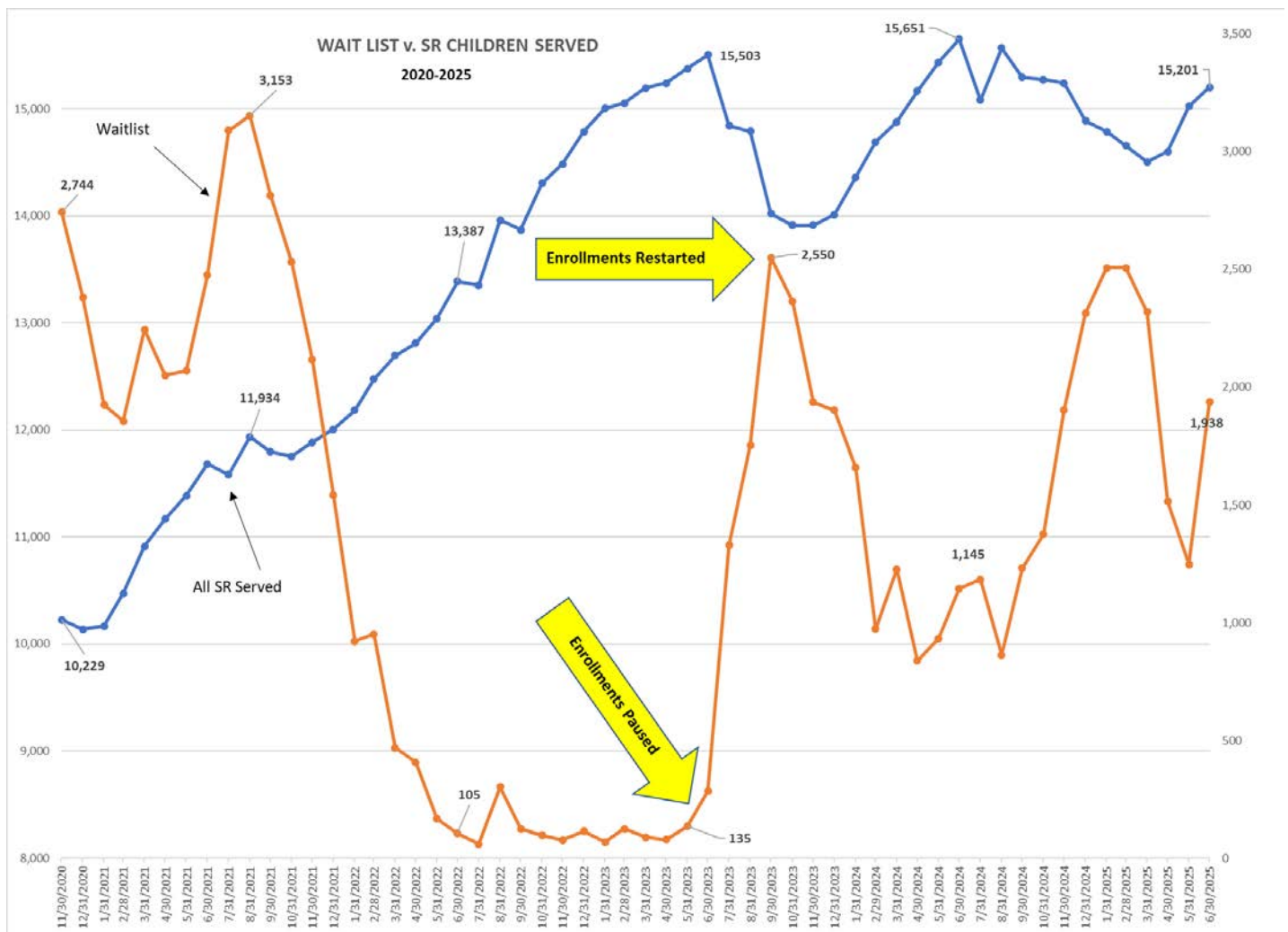
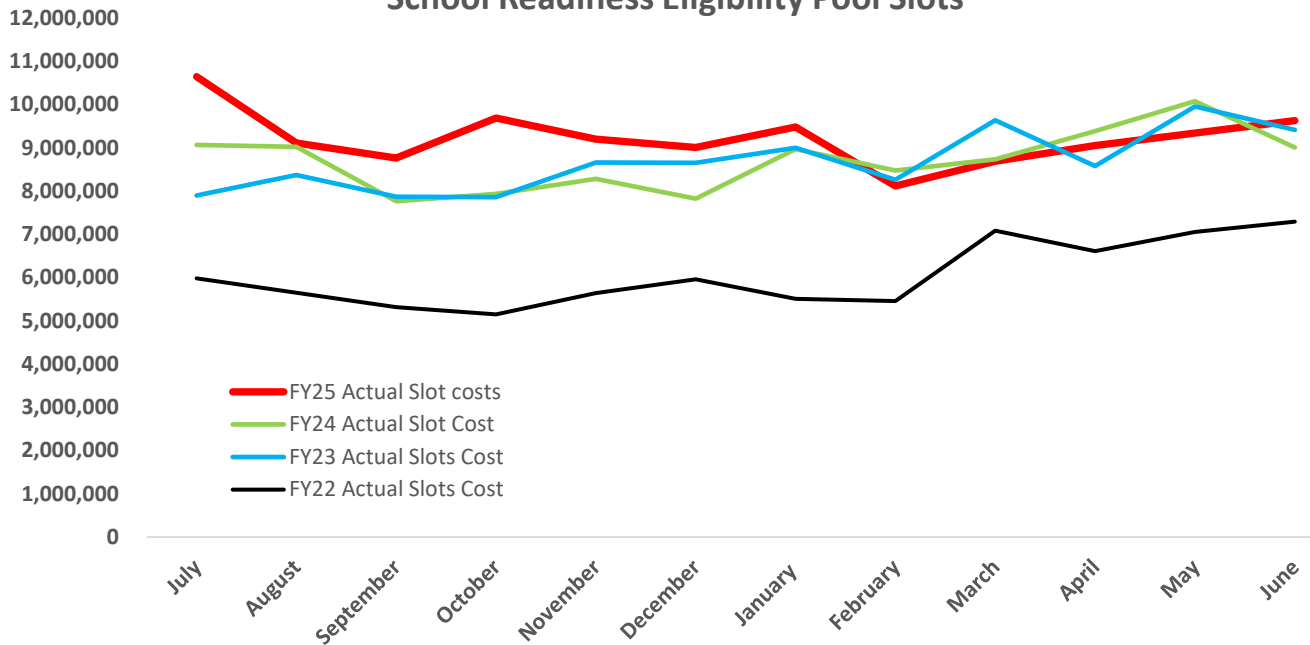
We also applied nearly \$2 million of these re-obligated funds to help offset Broward's share of a statewide shortfall in funding for Gold Seal and CLASS differential payments. Ironically, Broward's consistently high performance on state quality benchmarks may be causing us to exhaust these differential allocations more quickly than many other Coalitions. This is a subject for further inquiry and potential advocacy in FY 2026.

See the charts below for more information on DEL School Readiness Funding utilization, overall spending and enrollments for FY 2025.

#### FY2025 School Readiness Allocation Utilization as of June 30, 2025

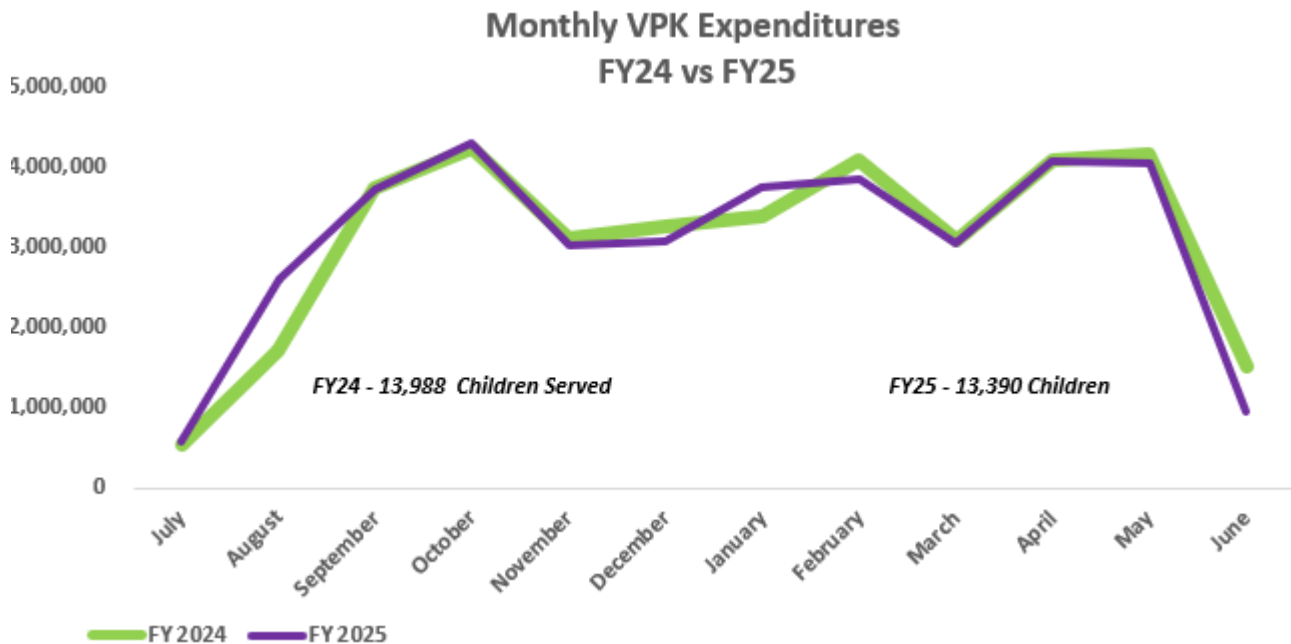
Allocation Type	Final Allocation	Actual	Balance	% Spent
DEL SR Base	\$ 103,094,827	\$ 101,099,940	\$ 1,994,887	98%
DEL SR Match	6,018,720	6,018,720	-	100%
DEL SR Plus	100,804	100,804	-	100%
DEL SR Differentials	13,984,236	15,979,123	(1,994,887)	114%
<b>Total DEL SR Funding</b>	<b>\$ 123,198,587</b>	<b>\$ 123,198,587</b>	<b>\$ -</b>	<b>100%</b>

## Monthly Expenditures FY22-FY25 School Readiness Eligibility Pool Slots



### 3. VPK direct service expenditures were lower than the prior year

VPK slot expenditures in FY2025 were nearly identical to the prior year. While both enrollment and attendance were slightly lower—as projected by the Florida Office of Economic & Demographic Research (EDR)—any resulting cost savings were offset by a statewide rate increase that took effect in July. VPK is funded annually by DEL based on actual participation, with allocations determined through the Statewide Estimating Conference process.



### 4. Vulnerable Populations Program expenditures were 43% higher than the prior year

Monthly child enrollments in the Children’s Services Council (CSC) Vulnerable Populations program continued to rise in FY2025, driven by a steady flow of new referrals for infants and toddlers and fewer opportunities for families to transfer to other services following the end of open enrollment in School Readiness. To sustain the program, CSC added \$824,000 in recurring funds during FY 2024 and an additional \$2,775,000 in one-time funding during FY2025 to fully fund the increases. Looking ahead to FY2026, CSC will likely need to provide another round of one-time funding and implement changes to program eligibility criteria to ensure long-term financial sustainability for the program.

### 5. Stipend and Operating expenditures decreased with the end of ARPA funding in the prior year

The impact of the ARPA one-time discretionary funding ending in FY2024 was most evident in FY2025, with a sharp decline in expenditures on external professional development consultants and educator stipends. Fortunately, we managed to sustain much of the staff capacity built over five years of stimulus funding, allowing us to continue providing enhanced support to the workforce. We were also able to extend COVID-era expansion funding for the INCENTIVE\$ wage support initiative and the Bookworms family literacy program for a full year after the close of ARPA.

## 6. Program Income and Other Funds Secured Through Fundraising

In FY2025, staff generated over \$113,000 in Program Income. Approximately 75% of these contributions supported stipends, refreshments, and other costs related to professional development training for educators. The remaining 25% funded provider recognition events and family engagement activities. An additional \$5,000 was raised to cover costs associated with award ceremonies, a State of Child Care event for stakeholders, and staff appreciation initiatives. The unrestricted fund balance remained unchanged from the prior year.

### Program Income FY 2025

Funder	Professional Development for Educators (Stipends, Food, Etc)	Provider Appreciation & CDA Graduation Events	Family Events Day in K & Outreach	Total
AD Henderson Foundation	\$ 53,159	\$ 2,087	\$ -	\$ 55,246
Children's Services Council	2,000	-	15,000	17,000
CPR & BECE Participant Fees	14,339	-	-	14,339
Highlights Early Learning	-	-	8,000	8,000
MarcoPolo Learning Inc	5,000	-	-	5,000
Brown and Brown	2,750	-	618	3,368
Florida Blue	2,406	344	-	2,750
PNC	-	-	2,500	2,500
Age of Learning	2,000	-	-	2,000
Childcare Careers	1,000	-	-	1,000
Learning Beyond Paper, Inc	1,000	-	-	1,000
Sunlife	-	-	700	700
LENA	500	-	-	500
<b>Total Program Income **</b>	<b>\$ 84,154</b>	<b>\$ 2,431</b>	<b>\$ 26,818</b>	<b>\$ 113,403</b>

**\*\*All program income 100% expended as of June 30, 2025**

### Other Income FY 2025

Funder	211 & Top Workplace Award Events	State of Childcare Event	Staff Appreciation Events	Total
Brown and Brown	\$ -	\$ 1,200	\$ 500	\$ 1,700
211 Broward	1,500	-	-	1,500
Zachary Talbot	1,000	-	-	1,000
Colonial Life	-	-	500	500
United Way	-	-	500	500
<b>Total Other Income</b>	<b>\$ 2,500</b>	<b>\$ 1,200</b>	<b>\$ 1,500</b>	<b>\$ 5,200</b>

**\*\$223 Remaining for Staff Events as of June 30, 2025**

## Year End Changes to Net Assets

Preliminary year-end results indicate a net decrease in net assets of \$384,596.17, pending auditor review and subject to adjustment. This decrease is primarily attributable to approximately \$480,000 in net non-cash amortization of prepaid software credits purchased in prior fiscal years, partially offset by approximately \$85,000 in new credits from recent prepayment purchases. The remaining \$11,000 variance reflects a combination of minor accounting adjustments balanced against annual capital equipment depreciation.

## Supporting Documents:

- Preliminary, Unaudited FY2025 Financial Statements for Discussion Only





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

### **PRELIMINARY FINANCIAL STATEMENTS For The Twelve Months Ended June 30, 2025 (Unaudited)**

**Submitted to the Board Meeting  
September 15, 2025  
For Discussion Only**

**Early Learning Coalition of Broward County, Inc.**  
**Statement of Financial Position**  
**As of June 30, 2025**

	<u>6/30/2025</u>	<u>6/30/2024</u>
<b>Assets:</b>		
Cash	\$ 2,909,180	\$ 14,635,864
Grants Receivable	11,129,866	4,416,391
Accounts Receivable	133,636	202,146
Due From Providers	8,730	24,831
Prepaid Expense	772,644	1,109,035
Fixed Assets	9,925	14,702
Operating ROU Asset	975,932	1,190,664
<b>Total Assets</b>	<b><u>\$ 15,939,913</u></b>	<b><u>\$ 21,593,633</u></b>
 <b>Liabilities:</b>		
Accounts Payable	1,201,573	2,230,485
Salary & Benefits Payable	304,644	326,567
Compensated Absences	693,696	606,880
Due to Providers	11,462,344	15,260,823
Due to Other Agencies	160,067	590,072
Deferred Revenue	176,819	27,650
Operating Lease Liability	1,111,073	1,336,862
<b>Total Liabilities</b>	<b><u>\$ 15,110,215</u></b>	<b><u>\$ 20,379,339</u></b>
 <b>Net Assets</b>		
Unrestricted	500,509	489,823
Board Designated	329,189	724,471
<b>Total Net Assets</b>	<b><u>829,698</u></b>	<b><u>1,214,294</u></b>
 <b>Total Liabilities and Net Assets</b>	<b><u>\$ 15,939,913</u></b>	<b><u>\$ 21,593,633</u></b>

**Early Learning Coalition of Broward County, Inc.**  
**Statement of Activities**  
**For The Twelve Months Ended June 30, 2025**

	Jun 2025 Actual	FY 2025 YTD Actual	FY 2024 YTD Actual
<b>Revenue</b>			
<b>Recurring</b>			
DEL School Readiness Base	\$ 8,850,162	\$ 101,099,137	\$ 93,931,612
DEL School Readiness Match	399,256	6,018,719	5,556,627
DEL School Readiness Plus	21,947	100,804	-
DEL School Readiness Rate Differentials	1,439,866	15,979,123	14,567,236
DEL - Program Assessment Supplement	2,452	332,751	342,436
DEL - Voluntary Pre-K	1,056,956	38,240,103	38,239,489
CSC -School Readiness	69,512	2,556,998	3,140,760
CSC - Vulnerable Populations	592,740	5,734,358	4,082,473
Broward County - School Readiness	425,694	3,885,106	4,160,311
United Way & Cities - School Readiness	14,135	515,416	536,964
Miscellaneous Income	(52,294)	472,869	156,922
<b>Subtotal Recurring Revenue</b>	<b>\$ 12,820,426</b>	<b>\$ 174,935,384</b>	<b>\$ 164,714,828</b>
Non-Recurring Pandemic Relief	-	-	23,120,842
<b>Total All Revenue</b>	<b>\$ 12,820,426</b>	<b>\$ 174,935,384</b>	<b>\$ 187,835,671</b>
<b>Expenses</b>			
<b>Direct Services</b>			
School Readiness (State & Local)	\$ 9,647,213	\$ 110,806,611	\$ 104,641,889
DEL - Voluntary Pre-K	960,703	37,060,403	37,002,859
CSC - Vulnerable Populations	510,281	5,225,073	3,653,205
Stipends and Grants to Providers	74,444	912,864	19,664,549
<b>Subtotal Direct Services</b>	<b>\$ 11,192,641</b>	<b>\$ 154,004,951</b>	<b>\$ 164,962,501</b>
<b>Program Support</b>			
Eligibility, Customer Services & Providers	\$ 799,973	\$ 9,621,773	\$ 9,764,624
Quality & Education	609,378	6,691,943	7,189,750
<b>Subtotal Program Support</b>	<b>\$ 1,409,351</b>	<b>\$ 16,313,716</b>	<b>\$ 16,954,374</b>
<b>Total Program (Direct + Support)</b>	<b>\$ 12,601,992</b>	<b>\$ 170,318,667</b>	<b>\$ 181,916,876</b>
<b>Administration</b>	393,932	5,001,313	3% 5,168,652
<b>Total Expenses</b>	<b>\$ 12,995,924</b>	<b>175,319,980</b>	<b>\$ 187,085,528</b>
<b>Change in net assets</b>	<b>(175,498)</b>	<b>(384,596)</b>	<b>750,143</b>
<b>Net assets, beginning of year</b>		1,214,294	464,151
<b>Net assets, end of the period</b>		<b>\$ 829,698</b>	<b>\$ 1,214,294</b>

**Early Learning Coalition of Broward County, Inc.**  
**Budget to Actual**  
**For The Period Ending June 30, 2025**

	FY25 Amendment 5	YTD Actual	Balance	% Budget Spent	Notes
<b>Revenue:</b>					
<b>Recurring</b>					
DEL School Readiness Base	\$ 101,832,506	\$ 101,099,137	\$ 733,369	99%	Balance applied to rate differentials
DEL School Readiness Match	6,018,720	6,018,719	1	100%	
DEL School Readiness Plus	100,000	100,804	(804)	101%	
DEL School Readiness Rate Differentials	13,984,236	15,979,123	(1,994,887)	114%	Balance covered by FY25 & 26 SR Base
DEL - Program Assessment Supplement	330,299	332,751	(2,452)	101%	
DEL - Voluntary Pre-K	38,747,093	38,240,103	506,990	99%	
CSC - School Readiness	3,380,568	2,556,998	823,570	76%	Balance carried forward to FY26
CSC - Vulnerable Populations	5,734,950	5,734,358	592	100%	
Broward County - School Readiness	3,649,685	3,885,106	(235,421)	106%	Addl Funds Rec'd @ Year End to Cover
United Way & Cities - School Readiness	400,000	515,416	(115,416)	129%	Timing changes for 2 city awards
Miscellaneous Income	507,330	472,869	34,461	93%	Balance carried forward to FY26
<b>Total Revenue</b>	<b>\$ 174,685,387</b>	<b>\$ 174,935,384</b>	<b>\$ (249,998)</b>	<b>100%</b>	
<b>Expense</b>					
<b>Child Care Slots and Incentives</b>					
School Readiness (State & Local)	\$ 110,496,698	\$ 110,806,611	\$ (309,913)	100%	
DEL - Voluntary Pre-K	36,901,993	37,060,403	(158,410)	100%	
CSC - Vulnerable Populations	5,311,456	5,225,073	86,383	98%	
Stipends and Grants to Providers	959,726	912,864	46,862	95%	
<b>Total Child Care Slots and Incentives</b>	<b>\$ 153,669,873</b>	<b>\$ 154,004,951</b>	<b>\$ (335,078)</b>	<b>100%</b>	
<b>Sub Recipient Expense</b>					
Children's Forum	\$ 210,999	\$ 210,969	30	100%	
211 Broward	230,546	228,621	1,925	99%	
<b>Total Sub Recipient Expense</b>	<b>\$ 441,545</b>	<b>\$ 439,590</b>	<b>\$ 1,955</b>	<b>100%</b>	
<b>ELC Operating Expense</b>					
Salaries & Benefits	\$ 17,698,316	\$ 18,130,952	\$ (432,636)	102%	See note 1 next page
Attorneys	126,500	61,470	65,030	49%	Expenditures as needed
Auditors	51,330	51,330	-	100%	
Consultants & Temps	355,600	210,885	144,715	59%	Software support & misc not needed
Staff & Board Travel & Training	95,222	50,628	44,594	53%	Reduced travel realized saings
Insurance	74,188	74,960	(772)	101%	
Office Rent, Utilities & Maintenance	557,716	500,716	57,000	90%	Shared costs refund = savings
Office Machine & Storage Leases	4,807	4,545	262	95%	
Software Licenses	263,086	237,393	25,693	90%	Some software not needed
Internet, Email, Phones	140,595	124,195	16,400	88%	Reduced costs w/ new Vendor
Cell Phones	101,290	94,451	6,840	93%	Devices not needed
Sponsorships & Memberships	92,254	92,254	-	100%	
Books for Kids	315,750	298,776	16,974	95%	Unused Bookworms balance
Instructional Materials	51,070	50,656	414	99%	
Other Operating Costs	357,688	352,913	4,774	99%	
Computer Equipment & Software	51,250	50,253	997	98%	
Furniture & Fixtures	5,000	4,041	959	81%	
Depreciation/Amortization		485,020	(485,020)	0%	Non cash amortization softwre & equip
Unallocated (Budget Only)	232,307	-	232,307	0%	
<b>Total ELC Operating Expense</b>	<b>\$ 20,573,969</b>	<b>\$ 20,875,439</b>	<b>\$ (301,470)</b>	<b>101%</b>	
<b>Total Operating Expense</b>	<b>\$ 21,015,514</b>	<b>\$ 21,315,029</b>	<b>\$ (299,515)</b>	<b>101%</b>	
<b>Total Expense</b>	<b>\$ 174,685,387</b>	<b>\$ 175,319,980</b>	<b>\$ (634,594)</b>	<b>100%</b>	

## **Notes to Preliminary Final Statements**

### **1. Explanation of Staff Cost Overages – FY25**

Actual staff cost expenditures exceeded the amended FY25 budget by \$432,546 due to errors in budget amendments #3 and #4. Initially, staff costs were budgeted at \$18.6 million, but this amount was reduced to \$17.7 million by year-end to reflect projected savings from ongoing staff vacancies.

However, the calculation of these projected savings used a straight-line method that mistakenly assumed only 25 pay periods in the fiscal year, rather than the correct 26 pay periods. As a result, the final amended budget underrepresented total payroll costs. The \$432,546 variance reflects the cost of the additional pay period that was not accounted for in the amended budget.



ITEM/MEETING	B261FIN3 / Board
MEETING DATE:	September 15, 2015
SUBJECT:	July 2025 Interim Financial Statements
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve July 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

### **Background Information:**

The Interim Financial Statements for the one-month period ending July 31, 2025, are attached for review. Financial Highlights through the month of July 2025 are as follows:

#### **1. School Readiness**

FY2026 School Readiness expenditures began the year at 9% of the SR base allocation, aligning with projections to serve an average of 14,300 children per month for the remainder of the year. Expenditures for Gold Seal and CLASS rate differentials started at 10% of their combined allocations, a pace that may again require us to absorb costs for these differentials due to an anticipated statewide shortfall in funding for them. Gradual enrollment to replace children exiting through attrition will resume in September, with staff adjusting the pace as needed to ensure full utilization of funds by year-end.

The timing of local match funding tends to fluctuate during the first quarter of each fiscal year, as staff adjust expenditure levels to fully utilize contract funds that expire on September 30.

#### **2. VPK**

VPK expenditures were only 1% in July, which is typical for the summer. Attendance for school year services begin in August and expenditures are expected to increase in accordance with a normal pattern. Funding is allocated by DEL to match the actual need for services each year.

#### **3. Vulnerable Populations Program**

July expenditures at 10% are high for the Vulnerable Populations Program because the program's growth continues to outpace its funding allocations. CSC is currently considering making changes to program rules to manage costs going forward and will likely add additional one-time funding later in the year.

### **Recommended Action:**

Finance Committee recommend the Board Approve the July 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant.

### **Supporting Documents:**

- July Interim Financial Statements



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

### **INTERIM FINANCIAL STATEMENTS For The Month Ended July 31, 2025**

Submitted to the Board Meeting  
September 15, 2025  
As Recommended by the Finance Committee  
at the September 9, 2025 Meeting

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

	<u>7/31/2025</u>	<u>7/31/2024</u>
<b>Assets:</b>		
Cash	\$ 2,091,377	\$ 10,247,530
Grants Receivable	24,972,716	28,829,084
Accounts Receivable	670,679	620,278
Due From Providers	7,655	327,576
Prepaid Expense	803,626	223,444
Fixed Assets	9,925	19,479
Operating ROU Asset	957,800	1,382,648
<b>Total Assets</b>	<b><u>\$ 29,513,778</u></b>	<b><u>\$ 41,650,040</u></b>
<b>Liabilities:</b>		
Accounts Payable	292,506	2,316,770
Salary & Benefits Payable	(15,848)	16,945
Compensated Absences	693,696	487,982
Due to Providers	11,934,053	12,178,512
Due to Other Agencies	43,096	2,543,527
Deferred Revenue	14,549,159	21,837,712
Operating Lease Liability	1,091,494	1,531,701
<b>Total Liabilities</b>	<b><u>\$ 28,588,156</u></b>	<b><u>\$ 40,913,148</u></b>
<b>Net Assets</b>		
Unrestricted	643,533	614,070
Board Designated	282,089	122,822
<b>Total Net Assets</b>	<b><u>925,622</u></b>	<b><u>736,891</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 29,513,778</u></b>	<b><u>\$ 41,650,040</u></b>

**Early Learning Coalition of Broward County, Inc.**  
**Statement of Activities**  
**For The Month Ended July 31, 2025**

	Jul 2025 Actual	FY 2026 YTD Actual	FY 2025 YTD Actual
<b>Revenue</b>			
<b>Recurring</b>			
DEL School Readiness Base	\$ 8,755,397	\$ 8,755,397	\$ 8,935,453
DEL School Readiness Match	499,451	499,451	759,072
DEL School Readiness Plus	27,921	27,921	-
DEL School Readiness Rate Differentials	1,456,451	1,456,451	1,505,610
DEL - Program Assessments	12,411	12,411	14,989
DEL - Voluntary Pre-K	574,630	574,630	679,321
CSC -School Readiness	518,255	518,255	251,462
CSC - Vulnerable Populations	594,490	594,490	385,012
Broward County - School Readiness	200,798	200,798	633,961
United Way & Cities - School Readiness	15,907	15,907	16,313
Miscellaneous Income	162,950	162,950	155,998
<b>Total Revenue</b>	<b>\$ 12,818,662</b>	<b>\$ 12,818,662</b>	<b>\$ 13,337,191</b>
<b>Expenses</b>			
<b>Direct Services</b>			
School Readiness (State & Local )	\$ 10,305,634	\$ 10,305,634	\$ 10,644,270
DEL - Voluntary Pre-K	507,819	507,819	589,417
CSC - Vulnerable Populations	553,724	553,724	359,037
Stipends and Grants to Providers	59,088	59,088	57,011
<b>Subtotal Direct Services</b>	<b>\$ 11,426,265</b>	<b>\$ 11,426,265</b>	<b>\$ 11,649,735</b>
<b>Program Support</b>			
Eligibility, Customer Services & Providers	\$ 594,793	\$ 594,793	\$ 629,247
Quality & Education	388,191	388,191	345,451
<b>Subtotal Program Support</b>	<b>\$ 982,984</b>	<b>\$ 982,984</b>	<b>\$ 974,698</b>
<b>Total Program (Direct + Support)</b>	<b>\$ 12,409,249</b>	<b>\$ 12,409,249</b>	<b>\$ 12,624,433</b>
<b>Administration</b>	313,489	313,489	440,018
<b>Total Expenses</b>	<b>\$ 12,722,738</b>	<b>\$ 12,722,738</b>	<b>\$ 13,064,451</b>
<b>Change in net assets</b>	<b>\$ 95,924</b>	<b>\$ 95,924</b>	<b>\$ 272,739</b>
<b>Net assets, beginning of year</b>		829,698	464,151
<b>Net assets, end of the period</b>		<b>\$ 925,622</b>	<b>\$ 736,890</b>

# Early Learning Coalition of Broward County, Inc. Budget to Actual

## For The Period Ending July 31, 2025

	FY26 Original Budget	YTD Actual	Balance	% Budget Spent	Notes
<b>Revenue:</b>					
<b>Recurring</b>					
DEL School Readiness Base	\$ 101,832,507	\$ 8,755,397	\$ 93,077,110	9%	High Enrollments & Prepaid expenses
DEL School Readiness Match	6,018,720	499,451	5,519,269	8%	
DEL School Readiness Plus	100,000	27,921	72,079	28%	
DEL School Readiness Rate Differentials	13,984,236	1,456,451	12,527,785	10%	
DEL - Program Assessments	330,299	12,411	317,888	4%	
DEL - Voluntary Pre-K	38,747,093	574,630	38,172,463	1%	Utilization following normal pattern
CSC -School Readiness	2,694,637	518,255	2,176,383	19%	
CSC - Vulnerable Populations	5,734,950	594,490	5,140,460	10%	
Broward County - School Readiness	2,022,096	200,798	1,821,298	10%	\$1.2M add'l award for 1st Qtr
United Way & Cities - School Readiness	400,000	15,907	384,093	4%	Intermittent Revenue
Miscellaneous Income	507,330	162,950	344,380	32%	\$141K Henderson Grant awarded July
<b>Total Revenue</b>	<b>\$ 172,371,869</b>	<b>\$ 12,818,662</b>	<b>\$ 159,553,207</b>	<b>7%</b>	
<b>Expense</b>					
<b>Child Care Slots and Incentives</b>					
School Readiness (State & Local )	\$ 108,223,346	\$ 10,305,634	\$ 97,917,712	10%	
DEL - Voluntary Pre-K	36,901,993	507,819	36,394,174	1%	Utilization following normal pattern
CSC - Vulnerable Populations	5,311,456	553,724	4,757,731	10%	
Stipends and Grants to Providers	748,000	59,088	688,912	8%	
<b>Total Child Care Slots and Incentives</b>	<b>\$ 151,184,795</b>	<b>\$ 11,426,265</b>	<b>\$ 139,758,530</b>	<b>8%</b>	
<b>Sub Recipient Expense</b>					
Children's Forum	\$ 210,999	\$ 17,764	193,235	8%	
<b>Total Sub Recipient Expense</b>	<b>\$ 210,999</b>	<b>\$ 17,764</b>	<b>\$ 193,235</b>	<b>8%</b>	
<b>ELC Operating Expense</b>					
Salaries & Benefits	\$ 18,760,350	\$ 1,102,636	\$ 17,657,714	6%	
Attorneys	126,500	10,510	115,990	8%	
Auditors	55,858	5,250	50,608	9%	
Consultants & Temps	218,000	11,555	206,445	5%	
Staff & Board Travel & Training	50,222	7,443	42,779	15%	Intermittent Expenditures
Insurance	82,317	7,906	74,411	10%	New Carriers & Rate Adjustments
Office Rent, Utilities & Maintenance	557,716	42,688	515,028	8%	
Office Machine & Storage Leases	4,806	401	4,406	8%	
Software Licenses	224,006	11,092	212,914	5%	
Internet, Email, Phones	140,595	9,262	131,333	7%	
Cell Phones	101,290	7,398	93,893	7%	
Sponsorships & Memberships	80,754	2,810	77,944	3%	Intermittent Expenditures
Books for Kids	225,000	-	225,000	0%	Intermittent Expenditures
Instructional Materials	100,000	-	100,000	0%	Intermittent Expenditures
Other Operating Costs	233,732	12,658	221,073	5%	
Computer Equipment & Software	-	-	-	0%	
Furniture & Fixtures	-	-	-	0%	
Depreciation/Amortization		47,100	(47,100)	0%	
Unallocated (Budget Only)	14,928	-	14,928	0%	
<b>Total ELC Operating Expense</b>	<b>\$ 20,976,075</b>	<b>\$ 1,278,709</b>	<b>\$ 19,697,366</b>	<b>6%</b>	
<b>Total Operating Expense</b>	<b>\$ 21,187,074</b>	<b>\$ 1,296,473</b>	<b>\$ 19,890,601</b>	<b>6%</b>	
<b>Total Expense</b>	<b>\$ 172,371,869</b>	<b>\$ 12,722,738</b>	<b>\$ 159,649,131</b>	<b>7%</b>	



ITEM#/MEETING	B261FIN4 / Board
MEETING DATE:	September 15, 2025
SUBJECT:	FY 2026 Budget Amendment #1
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve FY2026 Budget Amendment #1
FINANCIAL IMPACT:	\$2,177,331 Net Decrease to Revenue and Expense

### **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. During July and August, the Division of Early Learning (DEL) issued notices of award for FY2026. The annual budget has been amended to reflect these and other proposed changes.

### **Current Status:**

Key changes and updates Included in FY2026 Budget Amendment #1 are as follows:

#### **1. \$2,404,644 Net Decrease to Projected DEL funding allocations. This change reflects the combined effect of one allocation increase and four allocation decreases:**

- **SR Base Funding:** The General Appropriations Act (GAA) reduced our School Readiness base allocation by approximately \$4 million for FY2026. However, DEL restored about \$2 million through a new mechanism approved as part of the GAA's "back-of-the-bill" process, which allowed reversion and reappropriation of \$63 million in unspent funds from other Coalitions in FY2025. Despite the initial reduction, no slot reductions are necessary, as increased local SR match funding has fully offset the shortfall. Staff project the ability to serve an average of 14,300 children per month, with a waiting time of two months or less for new enrollments.
- **SR Match Funding Allocation Secured:** DEL decreased Broward's proportionate share allocation from the Statewide Match funding pool by approximately \$131K based on the amount of our request relative to other Coalitions. DEL distributes the dollar-for-dollar match funds to all Coalitions that apply according to the relative amount of match funding commitments secured. Small Coalitions are guaranteed a minimum of up to \$10K in dollar-for-dollar match, and individual Coalition annual increases are capped at 12%. Miami, Palm Beach and Broward submitted the three largest match funding requests in the State.
- **Other SR Allocation Updates:** Actual allocations for School Readiness Quality Differentials and CLASS® Program Assessments came in \$505K lower than the prior year. This tracks with the reductions made to SR Base funding. Differentials are awarded from a dedicated pool proportionately to base funding. These amounts may be adjusted by DEL later in the year depending on Statewide needs and availability of funding. Funding for the new SR Plus program increased by approximately \$423K. This is a new program that still has over \$20 million in an unspent pool statewide. Expenditures are expected to gradually increase over the year.

#### **2. \$2,104,781 Decrease to VPK funding:**

- VPK funding allocations are determined by the Florida Department of Economic and Demographic Research through an annual estimating conference. Annual allocations are typically accurate for Broward, but the State will increase funding for VPK if a deficit is projected later in the year. Slot expenses were reduced accordingly in the proposed amended budget.

**3. \$2,429,557 Net Increase to Projected Local Funding Revenue:**

Each year, staff revise revenue projections for local funding that follows an October–September fiscal year, based on actual expenditures recorded through June 30, the end of the Coalition’s fiscal year. Changes in individual funding levels reflect both the timing of scheduled expenditures—strategically managed by staff to maximize revenue—and one-time increases awarded for contracts expiring on September 30. Most of the resulting increase will be used to offset reductions in School Readiness base funding for slots. Expenditures in the Vulnerable Populations program are adjusted to align with available funding and may be revised later in the year as needed.

**4. \$97,463 Decrease in Miscellaneous Grant Revenue:**

- This reduction reflects the conclusion one-time contributions for stipends and events in FY25 that will not recur in FY26.

**5. \$250K Net Decrease Operating Expenses:**

- \$250K reduction to funding for the INCENTIVE\$ sub recipient agreement to gradually return the program closer to pre-pandemic funding levels. Funding for INCENTIVE\$ was nearly doubled for this program when non-recurring stimulus dollars were available. Staff will discuss the plan to reduce services for this program with the Program Review Committee on September 5, 2025 and details for the proposed changes to the Agreement are in a separate action item presented to the Executive Committee
- Other miscellaneous re-allocations are noted in the budget comparison attachment.


**Recommended Action:**

Approve FY2026 Budget Amendment #1 as Presented


**Supporting Documents:**

- Amendment #1 and Three Year Comparison
- FY26 Slot Utilization Projection

# FY2026 Proposed Budget by Business Activity as Amended

	Child Care Slots	Program Support Subsidized Child Care & CCR&R	Education & Quality Services	Administration	Total Budget
<b>Revenue:</b>					
<b>Recurring</b>					
DEL School Readiness	\$ 81,385,054	\$ 7,219,650	\$ 5,863,278	\$ 5,179,519	\$ 99,647,501
DEL School Readiness Match	5,888,044	-	-	-	5,888,044
DEL School Readiness Plus	522,553	-	-	-	522,553
DEL School Readiness Rate Differentials	13,478,748	-	-	-	13,478,748
DEL Program Assessments	-	-	329,069	-	329,069
DEL - Voluntary Pre-K	34,897,440	1,308,654	-	436,218	36,642,312
CSC - School Readiness	3,974,393	331,199	-	110,400	4,415,992
CSC - Vulnerable Populations	5,157,645	308,423	-	102,808	5,568,876
Broward County- School Readiness	2,574,554	241,364	-	80,455	2,896,373
United Way & Cities - School Readiness	400,000	-	-	-	400,000
Miscellaneous Grants & Program Income	-	-	393,114	16,754	409,868
<b>Total Revenue</b>	<b>\$ 148,278,431</b>	<b>\$ 9,409,291</b>	<b>\$ 6,585,460</b>	<b>\$ 5,926,153</b>	<b>\$ 170,199,336</b>
<b>Expense:</b>					
<b>Child Care Slots</b>					
DEL School Readiness	\$ 108,223,346	\$ -	\$ -	\$ -	\$ 108,223,346
DEL - Voluntary Pre-K	34,897,440	-	-	-	34,897,440
CSC - Vulnerable Populations	5,157,645	-	-	-	5,157,645
Grants/Stipends	-	-	553,000	-	553,000
<b>Total Slots &amp; Grants/Stipends</b>	<b>\$ 148,278,431</b>	<b>\$ -</b>	<b>\$ 553,000</b>	<b>\$ -</b>	<b>\$ 148,831,431</b>
<b>Sub Recipient Expense</b>					
Children's Forum	-	-	120,525	35,474	155,999
<b>Total Sub Recipient Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,525</b>	<b>\$ 35,474</b>	<b>\$ 155,999</b>
<b>ELC Operating Expense</b>					
Staff Costs	\$ -	\$ 9,332,178	\$ 5,406,080	\$ 4,022,093	\$ 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	-	-	30,222	20,000	50,222
Insurance	-	47,535	21,499	13,283	82,317
Office Rent & Utilities	-	308,189	134,004	82,792	524,985
Office Machines & Storage	-	-	-	4,806	4,806
Software Hicenses	-	13,200	500	210,306	224,006
Phones/Internet/Web Page	-	66,995	30,300	18,721	116,016
Cell Phones	-	6,479	64,986	23,535	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)	-	(525,285)	(206,228)	1,012,077	280,565
<b>Total ELC Operating Expense</b>	<b>\$ -</b>	<b>\$ 9,409,291</b>	<b>\$ 5,911,936</b>	<b>\$ 5,890,679</b>	<b>\$ 21,211,906</b>
<b>Total ELC Operating Expense &amp; Subs</b>	<b>\$ -</b>	<b>\$ 9,409,291</b>	<b>\$ 6,032,461</b>	<b>\$ 5,926,153</b>	<b>\$ 21,367,905</b>
<b>Total Expense</b>	<b>\$ 148,278,431</b>	<b>\$ 9,409,291</b>	<b>\$ 6,585,460</b>	<b>\$ 5,926,153</b>	<b>\$ 170,199,336</b>
<b>Revenue over Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Proposed FY2026 Budget Three Year Comparison

	FY2024 Actual	FY2025 Actual (Unaudited)	FY26 Preliminary Approved June	FY26 Amendment 1 Proposed	Change (Amendment 1 over Preliminary)	Reason for Change
<b>Revenue:</b>						
DEL School Readiness Base	\$ 93,931,612	\$ 101,099,137	\$ 101,832,506	\$ 99,647,501	(\$2,185,005)	Final Adjusted Award
DEL School Readiness Match	5,556,627	6,018,719	6,018,720	5,888,044	(130,676)	Varies annually
DEL School Readiness Plus	-	100,804	100,000	522,553	422,553	New Prgm Ramping Up
DEL School Readiness Rate Differentials	14,567,236	15,979,123	13,984,236	13,478,748	(505,488)	Tracks with SR base
DEL Program Assessments	342,436	332,751	330,299	329,069	(1,230)	
DEL - Voluntary Pre-K	38,129,394	38,240,103	38,747,093	36,642,312	(2,104,781)	Final Adjusted Award
CSC - School Readiness	3,140,760	2,556,998	2,694,638	4,415,992	1,721,355	Carry fwd from FY25
CSC - Vulnerable Populations	4,082,473	5,734,358	5,734,950	5,568,876	(166,075)	Adj bal to cover FY25
Broward County- School Readiness	4,160,311	3,885,106	2,022,096	2,896,373	874,277	Carry fwd from FY25
United Way & Cities - School Readiness	536,964	515,416	400,000	400,000	-	
Miscellaneous Grants & Program Income	156,922	472,869	507,330	409,868	(97,463)	Expired 1 time funds
<b>Subtotal Recurring Revenue</b>	<b>\$ 164,604,734</b>	<b>\$ 174,935,384</b>	<b>\$ 172,371,868</b>	<b>\$ 170,199,336</b>	<b>(2,172,532)</b>	
Non-Recurring Pandemic Relief	\$ 23,230,937	\$ -	\$ -	\$ -	\$ -	
<b>Total All Revenue</b>	<b>\$ 187,835,671</b>	<b>\$ 174,935,384</b>	<b>\$ 172,371,868</b>	<b>\$ 170,199,336</b>	<b>(2,172,532)</b>	
<b>Expense:</b>						
<b>Child Care Slots &amp; Grants/Stipends</b>						
School Readiness Funding Pool	\$ 104,641,890	\$ 110,806,611	\$ 108,223,346	\$ 108,223,346	\$ -	
DEL - Voluntary Pre-K	37,002,859	37,060,403	36,901,993	34,897,440	(2,004,553)	Funded to match need
CSC - Vulnerable Populations	3,653,205	5,225,073	5,311,456	5,157,645	(153,811)	Adj bal to cover FY25
Grants/Stipends	19,664,549	912,864	748,000	553,000	(195,000)	Reduce INCENTIVE\$
<b>Total Slots &amp; Grants/Stipends</b>	<b>\$ 164,962,502</b>	<b>\$ 154,004,951</b>	<b>\$ 151,184,795</b>	<b>\$ 148,831,431</b>	<b>(2,353,364)</b>	
<b>Sub Recipient Expense</b>						
Children's Forum	242,071	210,969	210,999	155,999	(55,000)	Reduce INCENTIVE\$
211-Broward	435,500	228,621	-	-	-	
<b>Total Sub Recipient Expense</b>	<b>\$ 677,571</b>	<b>\$ 439,590</b>	<b>\$ 210,999</b>	<b>\$ 155,999</b>	<b>(55,000)</b>	
<b>ELC Operating Expense</b>						
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	218,000	228,000	10,000	Payroll Start Up Cost
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	557,716	524,985	(32,732)	Common Area Costs ↓
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	140,595	116,016	(24,579)	Not Needed FY26
Cell Phones	96,662	94,451	101,290	95,000	(6,290)	Not Needed FY26
Sponsorships & Memberships	108,550	92,254	80,754	81,299	545	IACET Accreditation
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	Replacement laptops
Furniture & Fixtures	86,862	4,041	-	-	-	
Depreciation & Software Amortization	4,777	485,020	-	-	-	
Unallocated (Budget Only)			14,927	280,566	265,639	Unallocated
<b>Total ELC Operating Expense</b>	<b>\$ 21,445,455</b>	<b>\$ 20,875,439</b>	<b>\$ 20,976,074</b>	<b>\$ 21,211,906</b>	<b>235,832</b>	
<b>Total ELC Operating Expense &amp; Subs</b>	<b>\$ 22,123,026</b>	<b>\$ 21,315,029</b>	<b>\$ 21,187,073</b>	<b>\$ 21,367,905</b>	<b>180,832</b>	
<b>Total Expense</b>	<b>\$ 187,085,528</b>	<b>\$ 175,319,980</b>	<b>\$ 172,371,868</b>	<b>\$ 170,199,336</b>	<b>(2,172,532)</b>	
<b>Revenue over Expense</b>	<b>\$ 750,143</b>	<b>\$ (384,596)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# SCHOOL READINESS 2 YEAR UTILIZATION FY 2024 - 2025

New Enrollments from Waitlist:

Funding Chang Assumptions:

Daily Average Cost forecast reflects current actual trends.



## 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)	\$	(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-24	23	14,558	-664	31.01	8,170,796	1,462,301	27,921	512,473	175,731	33,333	10,382,556
P	Aug-24	21	14,332	-226	27.11	6,095,895	1,119,585	29,373	512,471	368,425	33,333	8,159,083
P	Sep-24	22	14,181	-151	27.92	6,512,281	1,152,467	34,785	512,471	465,778	33,333	8,711,115
P	Oct-24	23	14,205	+24	28.45	7,544,862	1,325,377	40,563	175,670	173,846	33,333	9,293,651
P	Nov-24	20	14,229	+24	29.33	6,685,480	1,240,323	38,921	175,670	173,846	33,333	8,347,572
P	Dec-24	23	14,253	+24	28.47	7,642,053	1,260,674	48,955	175,670	173,846	33,333	9,334,531
P	Jan-25	22	14,277	+24	29.00	7,338,025	1,336,413	50,840	175,670	173,846	33,333	9,108,128
P	Feb-25	20	14,301	+24	28.86	6,619,038	1,203,488	49,867	175,670	173,846	33,333	8,255,242
P	Mar-25	22	14,325	+24	28.24	7,142,029	1,316,559	58,868	175,670	173,846	33,333	8,900,306
P	Apr-25	22	14,349	+24	29.17	7,104,519	1,373,880	62,881	460,987	173,846	33,333	9,209,447
P	May-25	21	14,373	+24	29.48	6,792,303	1,372,787	63,854	460,987	173,846	33,333	8,897,111
P	Jun-25	22	14,397	+24	30.65	7,601,758	1,366,854	70,775	460,987	173,850	33,333	9,707,557
Average Enrollments (Baseline)			14,315		Proj Total	\$ 85,249,040	\$ 15,530,709	\$ 577,604	\$ 3,974,393	\$ 2,574,554	\$ 400,000	\$ 108,306,300
Increase to baseline FY26 over FY25			(697)		Budget	87,277,896	13,478,748	577,604	3,974,393	2,574,554	400,000	108,283,195
Increase to baseline FY26 over FY17			4,919		Surplus(Deficit)	2,028,856	(2,051,961)	-	-	0	-	(23,105)
(FY17 Baseline= 9,396)					Provider Match	-	-	-	-	-	-	659,765
FY25 Current Avg Cost			\$28.97		Surplus(Deficit)	\$ 2,028,856	\$ (2,051,961)	\$ -	\$ -	\$ 0	\$ -	\$ 636,659
Increase in Avg Cost over FY17			\$10.36									
(FY17 Baseline = \$18.62 )									-			

# SCHOOL READINESS UTILIZATION FY 2022-2025

## Children Services Council Vulnerable Population Contract

### New Referrals

Enroll per Mo: 23  
to SR per Month 0  
Age Out/Exit Care: 4  
19

### Funding Changes:



### Assumptions:

Daily Average Cost forecast reflects current actual trends.  
DEL Parent Copay Sliding Fee Scale Begins Effective 9.1.25

### Contract Year 2023-24

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
A	Oct-23	22	386	+41	38.15		323,941		323,941
A	Nov-23	22	389	+3	39.04		334,105		334,105
A	Dec-23	21	373	-16	38.83		304,119		304,119
A	Jan-24	23	379	+6	37.15		323,836		323,836
A	Feb-24	21	395	+16	37.64		312,240		312,240
A	Mar-24	21	392	-3	36.93		304,029		304,029
A	Apr-24	22	394	+2	37.40		324,165		324,165
A	May-24	23	419	+25	36.33		350,064		350,064
A	Jun-24	20	426	+7	35.49		302,394		302,394
A	Jul-24	23	410	-16	38.07		359,037		359,037
A	Aug-24	22	445	+35	35.76		350,068		350,068
A	Sep-24	21	449	+4	39.15		369,139		369,139
							Projected Total	\$	3,957,137
							FY23 CSC Contract Year Bud	\$	3,832,354
							Surplus(Deficit) CSC Contract Year	\$	(124,783)

### 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
P	Aug-25	21	614	+20	39.81		513,296		513,296
P	Sep-25	22	634	+20	39.81		555,254		555,254
							Projected Total	\$	5,908,526
							FY23 CSC Contract Year Bud	\$	6,311,455
							Surplus(Deficit) CSC Contract Year	\$	402,929

### Contract Year 2025-26 Current Trends

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	654	+20	38.05		572,408		572,408
A	Nov-25	20	674	+20	38.05		512,967		512,967
A	Dec-25	23	694	+20	38.30		611,408		611,408
A	Jan-26	22	714	+20	38.05		597,751		597,751
A	Feb-26	20	734	+20	38.05		558,632		558,632
A	Mar-26	22	754	+20	38.05		631,239		631,239
A	Apr-26	22	774	+20	38.05		647,983		647,983
A	May-26	21	794	+20	38.05		634,512		634,512
P	Jun-26	22	814	+20	38.30		685,947		685,947
P	Jul-26	23	834	+20	38.05		729,951		729,951
P	Aug-26	21	854	+20	38.05		682,460		682,460
P	Sep-26	22	874	+20	38.05		731,701		731,701
							Projected Total	\$	7,596,958
							FY24 CSC Contract Year Bud	\$	3,832,354
							Surplus(Deficit) CSC Contract Year	\$	(3,764,604)



<b>ITEM/MEETING</b>	B261RB1 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	CEO Performance Evaluation Results
<b>FOR ACTION:</b>	Yes
<b>RECOMMENDED ACTION:</b>	1. Approve CEO Evaluation Results 2. Approve Adjusting the CEO Salary to 2026 HHS Salary Cap on effective date of enacted federal legislation, as applicable.
<b>FINANCIAL IMPACT:</b>	<b>Estimated \$2,257 January 1, 2026-December 31, 2027</b>
<b>ELC STAFF LEAD</b>	C. Klima

#### **Background:**

Each year the CEO's performance is evaluated by ELC Board members following the close of the fiscal year. At last year's May 12<sup>th</sup> Board meeting members approved adopting the Division of Early Learning's (DEL) CEO Performance Evaluation tool instead of the ELC Broward adopted tool previously used now that DEL's tool is required statute and included in the grant agreement as of FY 23. For the past two years ELC staff converted information from the ELC Broward tool into the DEL one, which was time-consuming and inefficient.

Each year board members receive the CEO Performance Evaluation tool as well as the CEO's self-assessment and then members rate each section of the evaluation with the option provide comments. The Board's individual ratings for each of the performance indicators are aggregated to provide an overall performance evaluation score. Scores from members on the board less than 6 months are not included in the scoring.

#### **Current Status:**

The CEO Evaluation tool was sent out to all Board members on August 4, 2025. The Board member response rate was 100% with 16 responses.

CEO's performance was 2.84 on a 3-point scale across 6 leadership domains. The breakdown of responses for each section along with member comments is attached as a supporting document. Below is a breakdown of the aggregate score for each domain.

<b>Performance Domain</b>	<b>Rating Averages</b>
Domain 1: Board <b>Administration and Support</b>	2.9
Domain 2: <b>Program and Service Delivery</b>	2.81
Domain 3: Financial <b>Sustainability and Mission Impact</b>	2.88
Domain 4: <b>Human Resource Management, Staff and Administrative Relations</b>	2.83
Domain 5: <b>Community, State, and Public Relations</b>	2.85
Domain 6: <b>Professional Skills and Abilities</b>	2.80
<b>Overall Rating</b>	<b>2.84</b>

The above scores were submitted to DEL by the August 30 deadline (pending board review).

The CEO would like to thank members again for taking the time to complete the evaluation. She is grateful to receive the great feedback and use it to continue to grow as a leader.

Last September, the Board agreed to discontinue the annual performance-based bonus of up to \$10,000 and instead adjust her salary annually to the Federal Salary Cap.

For the calendar year 2026, the President has proposed increasing Federal Pay rates by 1%. Senate and House lawmakers are expected to enact this proposed change in December, effective January 1, 2026. If passed, a 1% increase will adjust the salary cap as follows:

Current Salary Cap 2025	President's Proposed Salary Cap 2026	Total Increase 1%
\$225,700	\$227,957	\$2,257

Except for the CEO, all ELC staff were eligible for merit increases of between 3% and 5% of their base pay rates. After these increases are applied, the average place in range for all employees who have been with the organization for a year or more rose to the 46<sup>th</sup> percentile, which is just below the midpoint for the marketplace of each grade. The CEO's salary, by contrast, including the proposed 1% increase, would fall toward the lower range of the marketplace for her grade at the 35<sup>th</sup> percentile.

Should the Board wish to raise the CEO salary above the HHS cap, outside funding would have to be secured that was either given to ELC for this specific purpose or given to ELC without restriction. ELC would need to secure such funding.

**Recommended Actions:**

1. The Executive Committee recommends the Board approve the CEO Evaluation Results
2. The Executive Committee recommends the Board approve adjusting the CEO's Salary to 2026 HHS Salary Cap on the effective date of enacted federal legislation, as applicable.

**Supporting Documentation:**

- CEO Performance Self Evaluation Report FY 24/25
- CEO Performance Evaluation Results FY 24/25 2025 Ratings/Comments
- CEO DEL Performance Evaluation FY 2025

## 1. CEO Self-Assessment FY 24/25 (July 1, 2024 – June 30, 2025)

### A Note from the CEO to Board Members:

*In the self-assessment below, I have highlighted the many accomplishments that occurred during FY 25. I am extremely proud of these achievements and the collective impact on the community. I'd like to acknowledge that many of these accomplishments were only possible because of the extraordinary dedication and hard work of our ELC staff and the amazing leadership of the Senior/Executive team. I am so fortunate to lead such a committed team and deeply grateful for all their hard work. Thank you for the opportunity to share the ELC's collective efforts.*

**Domain 1: Board Administration and Support** – Supports operations and administration of the Board by advising and informing Board members, as well as interfacing between Board and staff.

- Provides the Board with professional advice and recommendations based on the organization's strategic plan
- Engages the Board in establishing the ELC's policy direction; interprets and executes the intent of Board policy; supports Board policy and actions to the public and staff
- Communicate with the Board chair and other members of the Board to provide accurate, sufficient and relevant information regarding Board policy and operations in a timely manner
- Fosters a harmonious working relationship with the Board
- Provides support for Board teamwork and effectiveness as ELC advocates in the community; promotes and supports Board recruitment, education and development

### FY 24/25 Key Highlights:

- Continuously worked to form and build stronger relationships with board members.
- Made a constant effort to be available to members; Took the initiative to reach out to provide updates, answer questions, collaborate and/or get feedback on important issues/topics.
- Hosted our 2<sup>nd</sup> year of Meet Greet and Eat breakfasts (before board meetings) to help foster a cohesive board and enable members to get to know each other and ELC staff better.
- Provided frequent updates to board members through my CEO reports, board bulletins in between meetings, updates at board/committee meetings, and through ELC provider newsletters and social media postings.
- Continued to offer many board engagement opportunities including:
  - Childcare Provider visits
  - Board Meet and Greets
  - Provider Appreciation Event
  - Staff Appreciation Event
  - PLAN meetings (for childcare Directors/Owners)
  - A Day in K (kindergarten) Event
  - State of Childcare Event
  - CDA and Bootcamp Graduations
  - Broward Read for the Record
- Provided board engagement opportunities and relevant early learning and related conferences information in the FYI section of every board packet.
- In FY 25 efforts were ramped up to recruit more private sector board members, which resulted in securing 1 new provider representative, 2 new private sector board members with an additional 2 – 4 private sector applicants currently in process to go to the board in September.

**Domain 2: Program and Service Delivery** – Oversees development, implementation, and quality assurance of all Coalition programs and services.

- Communicates ELC’s vision and goals to staff, community and others; builds commitment to mission and priorities of ELC
- Provides direction and defines priorities to assure that the ELC’s programs and services respond to the needs of families, children, and providers
- Identifies problems and issues confronting the ELC and recommends/implements appropriate changes and directions
- Encourages and promotes long range planning and implementation of plans; keeps Board and others informed of trends and decisions that may impact the ELC
- Measures the extent to which ELC programs improve enrolled children’s school readiness skills for transitioning into kindergarten, reports findings to the Board and community

**FY 24/25 Key Highlights:**

- Successfully met, exceeded or on track with 21 out of 22 or 95% of the 5-year Strategic Plan Outcomes
  - 1 Not Met Outcome (4.5%)
  - 5 On Track Outcomes (23%)
  - 1 Met Outcomes (4.5%)
  - 15 Exceeded Outcomes (68%)
- The CEO and Sr. Staff met quarterly to review Scorecard data and status of the Strategic Plan to monitor progress towards organizational goals and objectives.
- Continue to foster a collaborative culture that encourages new and/or innovative ideas/ways to achieve the goals of the organization (operationally and programmatically) to ensure we “keep moving the needle”.
- ELC’s customer service unit received 96,156 total calls in FY 25 alone and answered 81,446 of them (85% answer rate), meeting our annual goal.
- Enrolled 3,700 SR children (from the waitlist), which is more than half the children enrolled in school readiness statewide.
- Enrolled/re-enrolled SR children with a quality assurance error rate of less than 10%, exceeding our goal.
- Broward CLASS scores continue to climb, exceeding the State’s average scores:
  - VPK CLASS: increased from 5.4 to 5.6 (State average is 5.3).
  - SR CLASS: increased from 5.4 to 5.51 (State average is 5.21).
- ELC’s education team conducted 181 professional development trainings for 2,497 educators (duplicated).
- Graduated 91 early educators with their National CDA Credential (120 training hours); Graduated 69 early educators in our Childcare Educator Boot Camp for new educators.
- Successfully secured the Help Me Grow Florida grant for Broward County and managed to achieve our annual goals in 6 months.
- Continued to conduct ELC’s popular Behavior Bites Zoom Inclusion Support series for educators seeking guidance on working with children with challenging behaviors.
- Maintained outside funding that allowed ELC to maintain 2 Peer Support Specialists to help families navigate the evaluation process for children identified as having challenges/special needs resulting in: a birth to 2-year-old evaluation show up rate of 57%; and a 73% evaluation show up rate for children 3–5-year-old. This is a huge improvement from previous years, however this data is based on a new tracking methodology, so these numbers represent a new baseline.
- Successfully distributed bundles of books (5 books per bundle) to 9,477 children/families (with books in English, Spanish, and Creole).
- Held our 2nd successful A Day in K – Kindergarten Transition event with (and at) the Museum of Discovery and Science, which was a huge hit with approximately 1,800 raising K students and their families in attendance.
- ELCs IT dept built/rolled out 7 NEW CRM components to increase operational and program efficiency and improve/increase data collection capacity.

- Supported parents and childcare providers through a DEL system upgrade riddled with issues; created necessary workarounds and technical assistance that enabled ELC Broward to continue enrolling new children, complete annual redeterminations, and pay providers on time.
- Completion of and utilization of the new Model Classroom and updated STEM waiting room.

**Domain 3: Financial Sustainability and Mission Impact** – Provides leadership for sound fiscal management practices and procedures. Assures the budget supports the ELC’s mission, goals, and long-range planning. Works with the staff, finance committee and the Board to prepare budgets, monitor progress, initiate changes (to operations and budgets) as appropriate, and resolve fiscal issues that affect the ELC.

- Recommends yearly budget for Board approval
- Manages the Coalition’s resources within budget guidelines according to authorized policies and procedures that comply with current laws and regulations
- Possesses a robust understanding of the ELC’s financial needs and communicates them clearly
- Provides leadership and supports appropriate strategies for attracting funds for the SR Match Program
- Oversees the planning and implementation of match development activities, including establishing resource requirements, identifying funding sources and establishing strategies to approach potential donors

#### **FY 24/25 Key Highlights:**

I worked closely and collaboratively with the ELC's Chief Administrative Officer and the Finance Dept to accomplish the following:

- In close collaboration with the CEO, the Fiscal department shepherded the organization’s finances through a complex and constantly changing funding picture throughout the year and landed almost exactly on target with full utilization, maximized enrollment, and accurate overall spending at year’s end.
- Established a financial position that minimized the negative impact of FY25 (and FY 26) funding changes and reductions.
- Successfully advocated and secured an additional **\$13 million** in School Readiness funding from DEL and local funding sources to cover the gaps in enrollments funding.
- Raised **\$116,500** in outside/non-DEL program funding to cover expenses not billable to DEL, which included funding for BECE, A Day in K, State of Childcare and other program related initiatives and events. Donors included Children’s Services Council (CSC), Brown and Brown, AD Henderson, Childcare Careers, PNC Bank, Lakeshore, Age of Learning, Marco Polo, Highlights, LENA, Florida Blue, Sun Life.
- Secured additional local ad hoc funding when available by earning the confidence of funders that our financial management processes are strong and effective.
- Paid providers on time, every time despite significant challenges with the State system (EFS MOD).
- Accelerated the process of monthly provider batch completion and monthly financial statement by nearly a week. This improvement, combined with expanded, relevant financial data analytics, made management decision-making on financial strategies more timely and easier.
- Earned all clean audits and monitoring reviews again this year.
- Successfully on boarded a new audit firm and met the challenge of new, more intense audit standards.
- Received special recognition from State funders (DEL) for excellence in transaction documentation clarity.
- ELC’s Chief Administrative Officer initiated a robust negotiation process (still in process) with the IRS to resolve historical compliance issues related to our 403B Retirement plan that date back to the inception of the agency. Board members kept apprised of developments and issues along the way.

**Domain 4: Human Resource Management, Staff and Administrative Relations** – Effectively manages the human resources of the organization according to authorized policies and procedures that fully conform to current laws and regulations.

- Provides leadership for developing and executing sound personnel procedures and practices that incorporate directives, attitudes, and behaviors reflective of the integrity and ethical values expected throughout the organization
- Recruits and retains a talented and diverse staff
- Ensures compliance with relevant workplace and employment laws; maintains a safe, respectful, and inclusive working environment
- Encourages and supports staff to participate in ongoing professional development opportunities
- Establishes clear patterns of authority, responsibility, supervision, and communication with staff

#### **FY 24/25 Key Highlights:**

- Fostered a positive workplace culture, reflected in an 87% staff satisfaction rate (from an external survey).
- ECL's turnover rate was 7.6% overall, with only 5.24% attributed to voluntary turnover.
- Staff Retention for 1 year (new hires) is up from 77% in FY 23 to 82% in FY 24 to **100%** in FY 25!
- Ensured all staff remain at or above the 30<sup>th</sup> percentile of the current salary market rate.
- Recipient of the Sun Sentinel's Top Workplace 2025 (for the 4th time)
- Offered increased professional development opportunities to ELC staff including a management track.
- Various onsite staff health fairs offered to encourage healthy living (and drive down the cost of our health insurance).
- Held a staff recognition event to celebrate staff years employed at ELC and thank them for their hard work.
- Held regular staff meetings, continued to create and distribute our quarterly staff newsletter (The Buzz), and provided Staff Bulletin emails to ensure all staff are aware of things going on in the organization, upcoming events, implementation of our COOP and recognizing staff accomplishments.
- Successfully completed organization-wide succession planning initiative.

**Domain 5: Community, State, and Public Relations** – Directs and coordinates public relations and community awareness efforts. Assures that the Coalition and its mission, programs, and services are consistently presented in a favorable public image to relevant stakeholders.

- Develops and maintains positive relationships with the community, businesses, and civic leaders; encourages community involvement and contribution to the ELC
- Represents and promotes the ELC through regular attendance and involvement in meetings, conferences, and interagency and community activities dealing with early childhood education and family issues
- Encourages community involvement and contribution to the ELC
- Provides leadership on behalf of the ELC at the state level; advocates the needs of the ELC to appropriate federal and state officials and agencies, community leaders, child advocates, and parents, including lobbying the state legislature within the parameters permitted by state and federal law and regulation
- Serves as an effective spokesperson. Represents the organization well to its constituencies, including clients/members/patrons, other nonprofits, government agencies, elected officials, funders, and the general public.

#### **FY 24/25 Key Highlights:**

- Successfully advocated to DEL (and legislators) for additional funding (from supplemental funding pots set aside for gaps in SR funding and de-obligated funds from other Coalitions), resulting in an additional \$13 million in School Readiness funding for FY 25.
- Continued strengthening Advocacy efforts through:
  - local and statewide legislator meetings in Broward and Tallahassee (18).
  - Presentation of ELC's legislative priorities to the Broward Delegation.
  - Successful State of Childcare Event, attended by 55 individuals, including local legislators, municipal elected and non-elected officials, as well as community partners, and board members.
  - With the help of key staff, attended/Presented at 9 Municipality Commission meetings.
- Continued to have Municipal leaders and local Legislators share ELC information, resources, and our ELC Newsletter with their constituencies.



- Began working closely and collaboratively with the Director of Early Learning at the Florida Chamber Foundation and members of the Broward Workshop (and other community partners) on an upcoming early learning roadmap initiative scheduled to launch early FY 25/26.
- Outreach efforts resulted in a great deal of traffic to the ELC website, including 45,639 views (from 41,888) to the School Readiness web page, 27,594 (from 27,552) on the VPK page, and 16,138 views to the Bookworms page (where views remained flat).
- ELC communications team posted 1,267 Social Media posts (Meta, Instagram, X).
- Met with many community organizations to partner or brainstorm ways to collaborate and/or increase efforts to best serve children and families in Broward including but not limited to Broward School District, The Journey Institute, Helios Foundation, Bluebird pediatrics, Fort Lauderdale Diaper Bank, Ambetter Health, New World Reading, CSC, Healthy Start, Deerfield Cares, Broward Behavioral Health Council, Museum of Discovery and Science, FSU Center for Prevention & Early Intervention Policy, etc.)
- ELC staff conducted and/or participated in 26 Outreach/Community events.
- Continued to serve on more than 5 community boards/workgroups as well as AELC (Statewide).
- Member and participant of the Greater Fort Lauderdale Chamber of Commerce.
- Member/Attended Broward League of Cities meetings/events.
- Co-Chair of Broward Reads.
- Served as Vice Chair of the AELC Board and as a member of the Executive Committee (which allows for increased visibility with the Chancellor and Senior team at DEL).
- Member of the AELC Legislative Committee, which creates and advocates Statewide early learning priorities.
- Participation in regular Statewide DEL and AELC meetings and other community boards/work groups to advocate or request policy changes and obtain new information to help advance the organization.
- Well respected, strong relationships within the community and Statewide.

## Domain 6: Professional Skills and Abilities

- Maintains high standards of ethics, honesty, and integrity in all professional matters
- Is well organized and efficient in the accomplishment of objectives
- Skillful at analyzing and addressing problems, challenges, and conflicts, even under stress
- Effectively communicates verbally and in written form
- Actively engages in continuous professional development

### FY 24/25 Key Highlights:

- Consistently worked to increase organization-wide efficiencies through streamlined processes, tweaks to the staffing configuration, and technology, including our CRM, which now includes 57 components, 7 rolled out FY 25.
- Ensure ELC Broward follows and is up to date on all State, Federal, and local rules/regulations (as evidenced by clean audits and DEL Monitorings).
- Continue to expand internal quality assurance reviews across the organization to ensure a low error rate and identify training needs.
- All required State/Federal/local documents, reports, and status updates were completed and turned in on time.
- Ensured staff, board, providers, parents and community partners/leaders received necessary communication from the ELC (through bulletins and newsletter; ensuring website is up to date).
- Continued to use and seek out professional development opportunities.
- Participated in the CEO nonprofit peer-to-peer group.
- Attended relevant early learning and related conferences and webinars and kept up to date on childcare-related research and best practices (through articles and newsletters, etc.).
- FY 2025 Personal, Professional, and Organizational Awards included:
  - The Journey Institute Agent of Change for Babies (Renee Jaffe)
  - Community Care Plan/211 Non-Profit Organization of the Year for Collaboration.
  - Sun Sentinel Top Workplace (for 4th year in a row).
  - Sun Sentinel Leadership Award (Renee Jaffe), for medium-sized organizations.

- Sun Sentinel Culture Badges (acknowledgement for areas where the organization excelled) for Innovation, work life flexibility, compensation and benefits, leadership, and purpose and values.
- USA Today (National) Top Workplace
- Top Non-Profit Philanthropy Power Leader by the South Florida Business Journal (Renee Jaffe).

Evaluation Period 1 July 2024 – 30 June 2025

#### Position Summary

The Chief Executive Officer (CEO) is responsible for providing direction, leadership, and oversight to the Coalition in support of its mission, strategic plan, and annual goals and objectives. The CEO must effectively work with Board members, volunteers, government officials, community leaders, business leaders, childcare providers, and the clients and families that the ELC serves. The CEO provides leadership to internal staff and is responsible for daily operations of the business, including oversight of financial management, human resources, fund development, program quality and delivery, and public relations.

Evaluate the CEO performance in the domains below using the following ratings:

3 = Exceeds Expectations

2 = Meets Expectations

1 = Does Not Meet Expectations

Comments must be included for each factor with a rating of “Does Not Meet Expectations.” Additional comments may be attached to this form.

## 2. Overall Board Rating results for all 6 domains (based on a 3-point scale)

#	Responders	Domain 1 Board Administration and Support	Domain 2 Program and Service Delivery	Domain 3 Financial Sustainability and Mission Impact	Domain 4 Human Resource Management, Staff and Administrative Relations	Domain 5 Community, State, and Public Relations	Domain 6 Professional Skills and Abilities	Total Average
1	Laurie Sallarulo	2.6	2.6	2.6	2.4	2.6	2.4	<b>3</b>
2	Dawn Liberta	3	3	3	3	3	3	<b>3</b>
3	Michael Asseff	2.8	2.4	3	2.6	2.4	2.4	<b>3</b>
4	Ellie Schrot	3	3	3	3	3	3	<b>3</b>
5	Cindy J. Arenberg-Seltzer	3	3	2.6	2.8	3	2.6	<b>3</b>
6	Sharonda Bailey	3	3	3	3	3	3	<b>3</b>
7	Krystie Castillo	3	3	3	3	3	3	<b>3</b>
8	Kirk J. Englehardt	3	3	3	3	3	3	<b>3</b>
9	Amy Hauser	3	3	3	3	3	3	<b>3</b>
10	Maria Hernandez	2.4	2.2	2.4	2.6	2	2.4	<b>3</b>
11	Carol Hylton	3	3	3	3	3	3	<b>3</b>
12	Renee Podolsky	3	3	3	3	3	3	<b>3</b>
13	Dr. Amoy Reid	3	2.6	3	2.8	3	2.8	<b>3</b>
14	Traci Schweitzer	3	2.8	3	3	3	3	<b>3</b>
15	Zachary Talbot	3	3	3	3	3	3	<b>3</b>
16	Julie Winburn	2.6	2.4	2.4	2	2.6	2.2	<b>3</b>
	Total Average	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### 3. Board Member Comments for each of the 6 domains

Board Member	Comments- Domain 1: Board Administration and Support - Supports operations and administration of the Board by advising and informing Board members, as well as interfacing between Board and staff.
Cindy J. Arenberg-Seltzer	Renee has made a conscious effort to increase communication with the Board and it shows.
Kirk J. Englehardt	This has improved each year I've been a board member.
Carol Hylton	Renee is doing a great job!
Dawn Liberta	Renee communicates effectively and works well with the Board.
Laurie Salarullo	I would like to see more discussions and updates on strategic plan with board.
Traci Schweitzer	Ms. Jaffe works hard to keep the board informed and knowledgeable about ELC.

Board Member	Comments- Domain 2: Program and Service Delivery - Oversees development, implementation, and quality assurance of all Coalition programs and services.
Carol Hylton	I would like to hear about the quality of the centers in a Bd. meeting. Goals to improve if needed
Dawn Liberta	Renee works with staff to implement changes effectively.
Laurie Salarullo	More data on LT impact of early learning education at the board level. How we're changing stats

Board Member	Comments- Domain 3: Financial Sustainability and Mission Impact. Provides leadership for sound fiscal management practices and procedures. Assures the budget supports the ELC's mission, goals, and long-range planning. Works with the staff, finance committee and the Board to prepare budgets, monitor progress, initiate changes (to operations and budgets) as appropriate, and resolve fiscal issues that affect the ELC.
Michael Asseff	Renee and her team do an amazing job managing our constantly changing financial environments.
Maria Hernandez	Renee should become the organization's chief connector, spending more time in the community.
Dawn Liberta	Renee and her team do an excellent job managing budgets and working effectively within any constrain
Laurie Salarullo	I think identifying other resources may be an area CEO can focus on more.

Board Member	Comments- Domain 4: Human Resource Management, Staff and Administrative Relations - Effectively manages the human resources of the organization according to authorized policies and procedures that fully conform to current laws and regulations
Laurie Salarullo	Extend prof dev opp to Director level. Last question: I don't have enough knowledge to rate fairly
Traci Schweitzer	Ms. Jaffe has led ELC in being the top workplace 4 years in a row and staff satisfaction is at 87%.

Board Member	Comments- Domain 5: Community, State, and Public Relations - Directs and coordinates public relations and community awareness efforts. Assures that the Coalition and its mission, programs, and services are consistently presented in a favorable public image to relevant stakeholders.
Kirk J. Englehardt	Communications and Marketing continue to be strong.
Dawn Liberta	Renee and her staff are actively engaged in the community.
Traci Schweitzer	Ms. Jaffe is an effective spokesperson and shares all the good that ELC staff do on a regular basis.

Title	Comments- Domain 6: Professional Skills and Abilities
Laurie Salarullo	There's room to develop presentation skills, storytelling, less pp. Driving interest from the heart

<b>MEETING</b>	B261RB2 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Strategic Plan Year 3 Quarter 3 Results
<b>FOR ACTION:</b>	No
<b>RECOMMENDED ACTION:</b>	Review Current Status
<b>FINANCIAL IMPACT:</b>	No
<b>ELC STAFF LEAD</b>	R. Jaffe

### **Background:**

On September 12, 2023, the ELC Board approved a new 5-Year Strategic Plan (SP). It was agreed at that meeting that ELC staff would report annually on the results of each goal. Since then, staff have shared Strategic Plan status updates annually at the September board meeting and May Board retreat or Annual Board meeting in June. Programmatic goals from the plan are shared and discussed at each regularly scheduled PRC meeting.

Internally, ELC staff review each of the goals, objectives, and outcomes quarterly and following the end of each fiscal year to determine if any updates or changes to the plan are needed based on the annual results.

At the June 23, 2025, Board meeting, ELC staff shared outcome status data from the Strategic Plan data for year 3 through quarter 3 and informed the board that an update would be shared with the board following the close of the fiscal year.

The Approved Strategic Plan is attached for reference.

### **Current Status:**

Following the close of the fiscal year, staff updated all Strategic Plan data outcomes. The results, which were shared with board members as part of the CEO's Performance evaluation, included the following results:

ELC staff Successfully Met, exceeded, or were on track with 21 out of 22, or 95% of the 5-year Strategic Plan Outcomes

- 7 On Track Outcomes (23%)
- 1 Met Outcome (4.5%)
- 14 Exceeded Outcomes (68%)
- 1 Outcome On Hold

Over the summer, ELC's senior team reviewed and discussed all plan data. Minor changes believed to be necessary/appropriate for year 4 of the plan were suggested and reviewed at the September 4, 2025, Governance meeting.

ELC Staff reviewed highlights of the Strategic Plan FY 25 data at the Executive Committee meeting on September 9, 2025.

### **Recommended action:**

On September 9, 2025, the Executive Committee reviewed the Year-to-Date (YTD) Year 3 Strategic Plan data and is bringing it forward to the full Board for review.

### **Supporting Documents**

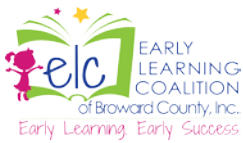
- Strategic Plan approved October 14, 2024
- FY 24-25 Strategic Plan Report

GOAL 1 Eligible families will be aware of and access ELC SR Services						
Objective	Outcomes	Target	REPORTING FREQUENCY	Year 3 * = updated metric from CEO Eval	Status	FY 24/25 Year 3 Summary As of Qtr 3
1. Deploy a successful targeted outreach and enrollment initiative	1. ELC staff will actively attend a minimum of 20 community outreach events annually to promote its services.	20 Annually	Quarterly	26	Exceeding	9 Municipality Meetings 26 Outreach/Enrollment Events 18 Legislator ELC Engagement Meetings
	2. ELC communications staff will place a minimum of 60 social media posts concerning the importance of child care and early learning.	60 Annually	Quarterly	*1,267	Exceeding	558 Meta Posts 399 Instagram Posts 310 X Posts
2. Families that are eligible to continue receiving SR services will receive them.	1. The overall retention rates for potentially SR eligible families will stabilize at 80%	80%	Semi-Annually	75%	On Track	Staff continue to try new techniques to increase % of successful redeterminations (texts, etc.).
GOAL 2 Eligible families will be aware of and access ELC VPK services.						
Objective	Outcomes	Target	REPORTING FREQUENCY	Year 3	Status	FY 24/25 Year 3 Summary As of Qtr 3
1. ELC will reach and enroll as many VPK-eligible families as possible.	1. ELC Broward will meet or exceed the State of Florida estimating conference estimates for VPK	13,060	Semi-Annually	13,070	Met	The estimating conference predicted 13,060 VPK enrollments per last update in March 2025 (School Year & Summer). ELC's total enrollment was 13,070.
GOAL 3 Broward's childcare centers/homes are high quality, nurturing settings.						
Objective	Outcomes	Target	REPORTING FREQUENCY	Year 3	Status	FY 24/25 Year 3 Summary As of Qtr 3
1. The countywide CLASS score average for School Readiness child care providers who are CLASS assessed will increase to a 6.0	1. CLASS scores will incrementally grown year over year for the 5 year strategic plan.	6.0	Annually	5.51	On Track	Over the past 3 years of the Strat Plan, we have seen a steady increase in the SR CLASS scores due training and coaching with Broward educators. We ended FY 24 - 25 with a SR CLASS average score of 5.51, which is an increase from 5.40 in FY 23-24.
GOAL 4. Broward's VPK sites offer high quality services in a nurturing environment.						
Objective	Outcomes	Target	REPORTING FREQUENCY	Year 3	Status	FY 24/25 Year 3 Summary As of Qtr 3
Objective 1: The countywide CLASS score average for VPK child care providers who are CLASS assessed will increase to a 6.0	1. CLASS scores will incrementally grow year over year for the 5 year strategic plan.	6.0	Annually	5.60	On Track	Over the past 3 years of the Strat Plan, we have seen a steady increase in the SR CLASS scores due training and coaching with Broward educators. We ended FY 24 - 25 with a VPK CLASS average score of 5.6, which is an increase from 5.4 in FY 23-24.
Goal 5. Children will enter kindergarten with the tools, skills, and support they need to succeed						
Objective	Outcomes	Target	REPORTING FREQUENCY	Year 3	Status	FY 24/25 Year 3 Summary As of Qtr 3
1. SR and VPK children will receive support (developmental, behavioral, health, etc.) to maximize their developmental potential.	1. 65% of families with children ages 0-2 who have received a referral will follow through with their referrals to Early Steps	65%	Quarterly	*57%	*On Track	This is up from last year's 55%.
	2. 75% of families with children ages 3-5 who have received a referral will follow through with their referrals to FDLRS	75%	Quarterly	*73%	*On Track	This is up from last year's 61%

	3. Through funding or partnerships, four (4) additional, comprehensive support services will be added or expanded to children/families (such as but not limited to vision, hearing, dental screenings, mental health, nutrition services, and general medical)	4	Annually	5	Exceeding	In Fiscal Year 24 - 25, we were awarded the Help Me Grow grant in Broward County. We successfully met all our requirements in this first year (in half the time). Through this new opportunity and our continued work in and around the community, we successfully partnered with additional organizations such as Bluebird Kids Health, ambetter Health, New World Reading and the Greater Fort Lauderdale Diaper Bank. We also expanded our relationships with 211 Broward with the partnership of Help Me Grow as a direct referral source for families to us. This year we also partnered with Deerfield Beach Community Cares and look to grow this partnership in tFY 26.
2. Expand ELC Literacy efforts to increase the number of children who have access to books/libraries at home as well as increased exposure to the reading experience	1. Increase # of families with children under 5 who sign up for ELC's bookworm program to 15,000	Old:15,000 New: 8,250	Quarterly	9,477	Exceeding	Outcome changed in FY25 due to Bookworm funding reduction from \$500,00 per year to \$200,000 (due to decreased budget). Board assigned an additional \$75K in Q3. Therefore with only 55% of the amount, the new goal became 8,250 which was exceeded with 9,477 book bundles distributed.
	2. ELC will participate in at least 15 literacy events throughout the year, utilizing new and existing partnerships/events, as well as creating its own.	15	Quarterly	24	Exceeding	24 Outreach Events for the year. We continued to attend various events throughout the county that promote literacy. Staff attended the Summer Literacy Institute, our Family Engagement Specialist read at various schools, we continue our Facebook Live story time in English, Spanish and Creole, we participate in Read for the Record and more.
<b>Goal 6. The ELC has strong relationships with community leaders and other stakeholders to mobilize all parts of our community to support early learning.</b>						
Objective	Outcomes	Target	REPORTING FREQUENCY	Year 3	Status	FY 24/25 Year 3 Summary As of Qtr 3
1. Broward County leaders are aware of the importance of early learning, ELC Services, and ELC Legislative Priorities.	1. At the start of each fiscal year, ELC staff will identify which state legislators, Broward County Commissioners/County Administration, and elected municipal leaders, they need to meet with and meet with at least 90% of them.	90%	Semi-Annually	100%	Exceeding	9 Municipality Meetings 18 Legislator ELC Engagement Meetings
2. ELC will strengthen relationships and partnerships with Community leaders and stakeholders through participation in early learning activities/events.	1. ELC will actively participate in a minimum of 30 community engagement activities/events annually to promote ELC's services.	30	Semi-Annually	*34	Exceeding	34 Outreach/Enrollment Events Additional activities (not included in the 34 events): 104 Flyer drop off locations
<b>Goal 7. ELC Broward is a healthy, efficient, and effective organization.</b>						
Objective	Outcomes	Target	REPORTING FREQUENCY		Status	FY 24/25 Year 3 Summary As of Qtr 3
1. The ELC promotes an inspired workplace culture by developing quantitative and qualitative approaches to attract, engage, and retain a talented workforce efficiently and effectively.	1. ELC is hiring the right staff for the right positions and retaining them, as evidenced by retaining 75% of new hires in one year.	75%	Semi-Annually	100%	Exceeding	100% of new staff hired remained employed at the ELC for their one year anniversary and beyond.
	2. ELC annual staff turnover will be at or below 15%	15%	Semi-Annually	7.62% 5.24%	Exceeding	Our Overall turnover rate is 7.62%, however our Voluntary Turnover Rate is only 5.24%



	3. 35% of advancement opportunities are filled internally.	35%	Semi-Annually	38%	Exceeding	We had 27 advancement opportunities. Four of them were in either Finance, HR or IT where specialized skills were required (and not found internally) so outside recruitment was needed. We therefore removed those from the 27, making 24 advancement opportunities which gave us a result of 37.5%
	4. At least 85% of Staff respond that they are overall satisfied working at the ELC.	85%	Annually	87%	Exceeding	
2. Continue to optimize the use of technology and data to promote efficiencies, evaluate value, impact, and progress, and increase data security.	1. 85% of the CRM Plan will be fully implemented.	85%	Annually	76%	On Track	In FY 24 -25 ELC rolled out 7 new CRM components for a total of 57 components.
	2. 90% of ELC data infrastructure will be stored in the cloud.	90%	Annually	79%	On Track	All files have been migrated to the cloud with the exception of one department's files, which are scheduled to migrate in FY 26.
3. End each year with a net positive in reserves	1: Annual net asset/reserve balance changes are positive at the end of each fiscal year.		Annually		Not Met	This effort is on hold.
4. Obtain dedicated funding for specific unallowable expenses.	1. ELC will have funds for items for meetings, programming, and training.	\$25,000	Annually	\$116,500	Exceeding	Funding for BECE, A Day in K, State of Childcare and other program related initiatives and events were possible due to the generous donations from: Children's Services Council (CSC), Brown and Brown, AD Henderson, Childcare Careers, PNC Bank, Lakeshore, Age of Learning, Marco Polo, Highlights, LENA, Florida Blue, Sun Life.
5. The ELC board is engaged, educated and works well with staff.	1. Results of the annual staff and board survey will show at least a 90% rating in all categories.	90%	Annually	95%	Exceeding	1 Individual Ratings 92% 2 Board Ratings 97% 3 Staff Ratings 96%



## 5 Year Strategic Plan

### Vision

All children will have high-quality early learning experiences leading to success in school and life.

### Mission

Lead and support the early learning community to promote and deliver high-quality early learning experiences to young children, accessible to all eligible families in Broward County.

### Core Values

- Customer Centric: Delivering outstanding customer service to providers, families, community partners, etc. is at the core of everything we do and vital to delivering our mission
- Education: We believe ongoing education/educational support and advocacy promote positive early learning experiences and the opportunity for all children in our community to succeed.
- Inclusion: We believe all children develop and learn at their own pace. Inclusive learning environments allow for positive learning experiences, development, and social/emotional growth to help children reach their full potential regardless of economic means
- Innovation: We are committed to finding innovative and creative ways to better help and support our families, providers, partners, staff, and community
- Quality: We are committed to providing quality services, programs, and support and take pride in the assistance, programs, and services we provide to our providers, families, children, and partners
- Collaborative: We forge collaborations with our community, partners, providers, and parents who are the "Most important individuals to ensure a child's success"
- Equity: Equity, inclusion, and cultural competence is embodied in our values, practices, and programming so that all children, parents, families, and providers have the opportunity to be successful.

# 5 Year Strategic Plan

## 2022-2027 GOALS

Goal 1: Eligible families will be aware of and can access ELC SR services.

Objective 1: Deploy a successful targeted outreach and enrollment initiative.

Outcome 1: ELC staff will actively attend a minimum of 20 community outreach events annually to promote its services.

Reported: Quarterly

Outcome 2: ELC communications staff will place a minimum of 60 social media posts concerning the importance of child care and early learning.

Reported: Quarterly

Objective 2: Families that are eligible to continue receiving SR services will receive them.

Outcome 1: The overall retention rates for potentially SR eligible families will stabilize at 80%

Reported: Semi-annual

GOAL 2: Eligible families will be aware of and access ELC VPK services.

Objective 1: ELC will reach and enroll as many VPK eligible families as possible.

Outcome 1: ELC Broward will meet or exceed State of Florida estimating conference estimates for VPK

Reported: Semi-annually

GOAL 3: Broward's childcare centers/homes are high quality, nurturing settings.

Objective 1: The countywide CLASS score average for School Readiness child care providers who are CLASS assessed will increase to a 6.0

Outcome 1: CLASS scores will incrementally grow year over year for the 5 year Strategic Plan.

Reported: Annually

GOAL 4: Broward's VPK sites offer high quality services in a nurturing environment.

Objective 1: The countywide CLASS score average for VPK child care providers who are CLASS assessed will increase to a 6.0

Outcome 1: CLASS scores will incrementally grow year over year for the 5 year Strategic Plan.

Reported: Annually

## 5 Year Strategic Plan

Goal 5: Children will enter kindergarten with the tools, skills, and support they need to succeed.

Objective 1: SR and VPK children will receive support (developmental, behavioral, health, etc.) to maximize their developmental potential.

Outcome 1: 65% of families with children ages 0-2 who have received a referral, will follow through with their referrals to Early Steps

Reported: Quarterly

Outcome 2: 75% of families with children ages 3-5 who have received a referral, will follow through with their referrals to FDLRS

Reported: Quarterly

Outcome 3: Through funding or partnerships, four (4) additional comprehensive support services will be added or expanded to children/families (such as but not limited to vision, hearing, dental screenings, mental health, nutrition services and general medical)

Reported: Annually

Objective 2: Expand ELC's literacy efforts to increase the number of children who have access to books/libraries at home as well as increased exposure to reading experiences.

Outcome 1: Increase # of families with children under 5 who sign up for ELC's bookworm program to 15,000 families.

Reported: Quarterly

Outcome 2: ELC will participate in at least 15 literacy events throughout the year, utilizing new and existing partnerships/events, as well as creating its own.

Reported: Quarterly

Goal 6: The ELC has strong relationships with community leaders and other stakeholders to mobilize all parts of our community to support early learning.

Objective 1: Broward County leaders are aware of the importance of early learning, ELC Services, and ELC Legislative Priorities.

Outcome 1: At the start of each fiscal year, ELC staff will identify which state legislators, Broward County commissioners/county administration, and elected municipal leaders, they need to meet with and meet with at least 90% of them.

Reported: Semi-annual

Objective 2: ELC will strengthen relationships and partnerships with Community leaders and stakeholders through participation in early learning activities/events.

Outcome 1: ELC will actively participate in a minimum of 30 community engagement activities/events annually to promote ELC's services.

Reported: Semi-annual

## 5 Year Strategic Plan

Goal 7: ELC Broward is a healthy, efficient, and effective organization.

Objective 1: The ELC promotes an inspired workplace culture by developing quantitative and qualitative approaches to attract, engage, and retain a talented workforce efficiently and effectively.

Outcome 1: ELC is hiring the right staff, for the right positions and retaining them as evidenced by retaining 75% of new hires at one year.

Reported: Semi-annual

Outcome 2: ELC annual staff turnover will be at or below 15%.

Reported: Semi-annual

Outcome 3: 35% of advancement opportunities are filled internally.

Reported: Semi-annual

Outcome 4: At least 85% of Staff respond they are overall satisfied working at the ELC.

Reported: Annually

Objective 2: Continue to optimize use of technology and data to promote efficiencies, evaluate value, impact, and progress, and increase data security.

Outcome 1: 85% of the CRM Plan will be fully implemented.

Reported: Annually

Outcome 2: 90% of ELC data infrastructure will be stored in the cloud.

Reported: Annually

Objective 3: End each year with a net positive in reserves

Outcome 1: Annual net asset/reserve balance changes are positive at the end of each fiscal year.

Reported: Annually

Objective 4: Obtain dedicated funding for specific unallowable expenses.

Outcome 1: ELC will have funds for items for meetings, programming, and training.

Reported: Annually

Objective 5: The ELC board is engaged, educated and works well with staff.

Outcome 1: Results of the annual staff and board survey will show at least a 90% rating in all categories.

Reported: Annually

<b>MEETING</b>	B261GOV1 / Board
<b>DATE:</b>	September 15, 2025
<b>SUBJECT:</b>	Updated 5 Year Strategic Plan
<b>FOR ACTION:</b>	Yes
<b>RECOMMENDED ACTION:</b>	Adopt the changes to the 5 Year Strategic Plan
<b>FINANCIAL IMPACT:</b>	No
<b>RECOMMENDED BY:</b>	Governance Committee
<b>ELC STAFF LEAD</b>	R. Jaffe

#### **Background:**

On September 12, 2023, the ELC Board approved a new 5-Year Strategic Plan (SP). At that meeting, it was agreed that ELC staff would report annually on the results of each goal. Since then, staff have shared Strategic Plan status updates annually at the September board meeting and May Board retreat or the Annual Board meeting in June. Programmatic goals from the plan are shared and discussed at each regularly scheduled PRC meeting.

#### **Current Status:**

Following the close of the FY24/25 year on June 30, 2025, ELC staff compiled year-end Strategic Plan data for Year 3 of the plan, which was also included in the FY24/25 CEO Performance Evaluation, and discussed whether plan changes or updates were needed. Staff determined that all goals were still relevant; however, a few minor adjustments were needed to some objectives and outcomes due to changes in budget, programming changes, and other DEL shifts in priorities. All updates are highlighted (and include strike outs) along with justifications for the change and can be viewed in the **Proposed Strategic Plan with Updates** document in the supporting documents.

#### **Recommended action:**

On September 4, 2025, the Governance Committee recommended that the Board adopt the updated 5-year Strategic Plan.

#### **Supporting Documents**

- Proposed Strategic Plan with Updates with Mark Ups
- Proposed Strategic Plan with Updates no Mark Ups
- Approved Strategic Plan (approved 10.14.24)



## ELC Broward Strategic Plan Updates [Changes from previous plan in yellow]

### GOAL 1: Eligible families will be aware of and access ELC SR Services

Objective	Outcomes
1. Deploy a successful targeted outreach and enrollment initiative	<p>1. ELC staff will actively attend a minimum of 20 community outreach events annually to promote its services.</p> <p>2. <del>ELC communications staff will place a minimum of 60 social media posts concerning the importance of childcare and early learning.</del></p> <p>2. ELC communications staff will discuss the importance of childcare/ early learning and the services ELC provides. They will place a minimum of <b>800</b> social media posts concerning the importance of childcare and early learning, and the services ELC provides.</p> <p><b>Justification:</b> Outcome metric increased to better reflect the activity levels of FY 24/25 and continues to reach for higher/better outcomes to meet plan goals and objectives.</p>
2. Families that are eligible to continue receiving SR services will receive them.	<p>1. The overall retention rates for potentially SR-eligible families will stabilize at <del>80%</del> <b>75%</b>.</p> <p><b>Justification:</b> We revised the retention rate metric to 75% after observing that the previous target of 80% was unachievable even with best efforts. The updated figure reflects a more realistic and sustainable goal.</p>

### GOAL 2: Eligible families will be aware of and access ELC VPK services.

Objective	Outcomes
1. ELC will reach and enroll as many VPK-eligible families as possible.	1. ELC Broward will meet or exceed the State of Florida estimating conference estimates for VPK

### GOAL 3: Broward's childcare centers/homes are high-quality, nurturing settings.

### GOAL 3: Broward's **SR** childcare **centers/homes** **programs** are high-quality, nurturing settings.

**Justification:** Added the term SR to remain consistent with Goal 4's verbiage for VPK, and to identify the program we're alluding to.

Objective	Outcomes
1. The countywide CLASS score average for School Readiness childcare providers who are CLASS-assessed will increase to a 6.0	1. CLASS scores will incrementally grow year over year for the 5-year strategic plan.

<b>GOAL 4: Broward’s VPK sites offer high-quality services in a nurturing environment.</b>		<b>GOAL 4: Broward’s VPK sites childcare programs offer high quality services in a nurturing environment are high-quality, nurturing settings</b> <b>Justification:</b> Changed the language to simplify and remain consistent with Goal 3’s verbiage for School Readiness.
<b>Objective</b>	<b>Outcomes</b>	
Objective 1: The countywide CLASS score average for VPK childcare providers who are CLASS-assessed will increase to a 6.0	1. CLASS scores will incrementally grow year over year for the 5-year strategic plan.	
<b>Goal 5. Children will enter kindergarten with the tools, skills, and support they need to succeed</b>		
<b>Objective</b>	<b>Outcomes</b>	
1. SR and VPK children will receive support (developmental, behavioral, health, etc.) to maximize their developmental potential.	1. 65% of families with children ages 0-2 who have received a referral will follow through with their referrals to Early Steps	
	2. 75% of families with children ages 3-5 who have received a referral will follow through with their referrals to FDLRS	
	3. Through funding or partnerships, four (4) additional, comprehensive support services will be added or expanded to children/families (such as, but not limited to, vision, hearing, dental screenings, mental health, nutrition services, and general medical)	
2. Expand ELC Literacy efforts to increase the number of children who have access to books/libraries at home as well as increased exposure to the reading experience.	1. Increase # of families with children under five who sign up for ELC's bookworm program to 15,000	
	2. ELC will participate in at least 15 <b>20 outreach</b> literacy events throughout the year, utilizing new and existing partnerships/events, as well as creating its own.  <b>Justification:</b> Changed from literacy events to outreach events, which reflect our primary outreach goal of promoting various ELC service offerings, and changed the number 15 to 20 to add more reach based on end of year data (24 events) but also being mindful and cautious with budget costs.	
<b>Goal 6. The ELC has strong relationships with community leaders and other stakeholders to mobilize all parts of our community to support early learning.</b>		
<b>Objective</b>	<b>Outcomes</b>	

1. Broward County leaders are aware of the importance of early learning, ELC Services, and ELC Legislative Priorities.	1. At the start of each fiscal year, ELC staff will identify which state legislators, Broward County Commissioners/County Administration, and elected municipal leaders they need to meet with and meet with <del>at least 90% of them</del> <b>100% of them.</b> <b>Justification:</b> We feel that this is an attainable goal and we should always meet with 100% of elected officials we identify at the start of the fiscal year.
2. ELC will strengthen relationships and partnerships with Community leaders and stakeholders through participation in early learning activities/events.	2. ELC will participate in at least 30 outreach events throughout the year, utilizing new and existing partnerships/events, as well as creating its own.
<b>Goal 7. ELC Broward is a healthy, efficient, and effective organization.</b>	
<b>Objective</b>	<b>Outcomes</b>
1. The ELC promotes an inspired workplace culture by developing quantitative and qualitative approaches to attract, engage, and retain a talented workforce efficiently and effectively.	1. <del>Following their probation period,</del> ELC is hiring the right staff for the right positions and retaining them <del>the right staff for the right positions</del> , as evidenced by retaining 75% of new hires in one year. <b>Justification:</b> We want to ensure that the retention we measure is that of those who outlast the probationary period, so we added "Following their probation period" and changed the placement of the phrase " <del>the right staff for the right positions</del> " as appropriate to describe what we are trying to achieve.
	2. ELC annual staff turnover will be at or below 15%
	3. 35% of <del>all available</del> advancement opportunities are filled internally. <b>Justification:</b> This can change depending on the number of positions we are hiring for.
	4. At least 85% of staff respond that they are satisfied overall working at the ELC.
2. Continue to optimize the use of technology and data to promote efficiencies, evaluate value, impact, and progress, and increase data security.	1. <del>85% of the CRM Plan will be fully implemented.</del> <b>Justification:</b> Removed because this is a moving target and should no longer be included since to date, we have almost 60 CRM modules and have accomplished are main objectives for securing a CRM. We will continue to keep rolling out new modules to meet the needs of the organization as part of our business model.
	2. 90% of ELC data infrastructure will be stored in the cloud.
3. End each year with a net positive in reserves	1: Annual net asset/reserve balance changes are positive at the end of each fiscal year.

<p>4. Obtain dedicated funding for specific <b>allowable &amp;</b> unallowable expenses.</p> <p><b>Justification:</b> Added the word allowable as we continue to need to raise funds for allowable items that require funding outside of what we already receive.</p>	<p>1. ELC will have funds for items for meetings, programming, and training.</p>
<p>5. The ELC board is engaged, educated, and works well with staff.</p>	<p>1. Results of the annual staff and board survey will show at least a 90% rating in all categories.</p>

## ELC Broward Strategic Plan- Proposed Updates [September 2025]

### GOAL 1: Eligible families will be aware of and access ELC SR Services

Objective	Outcomes
1. Deploy a successful targeted outreach and enrollment initiative	1. ELC staff will actively attend a minimum of 20 community outreach events annually to promote its services.
	2. ELC communications staff will discuss the importance of childcare/ early learning and the services ELC provides. They will place a minimum of 800 social media posts concerning the importance of childcare and early learning, and the services ELC provides.
2. Families that are eligible to continue receiving SR services will receive them.	1. The overall retention rates for potentially SR-eligible families will stabilize at 75%.

### GOAL 2: Eligible families will be aware of and access ELC VPK services.

Objective	Outcomes
1. ELC will reach and enroll as many VPK-eligible families as possible.	1. ELC Broward will meet or exceed the State of Florida estimating conference estimates for VPK

### GOAL 3: Broward's SR childcare programs are high-quality, nurturing settings.

Objective	Outcomes
1. The countywide CLASS score average for School Readiness childcare providers who are CLASS-assessed will increase to a 6.0.	1. CLASS scores will incrementally grow year over year for the 5-year strategic plan.

### GOAL 4: Broward's VPK-childcare programs are high-quality, nurturing settings

Objective	Outcomes
Objective 1: The countywide CLASS score average for VPK childcare providers who are CLASS-assessed will increase to a 6.0	1. CLASS scores will incrementally grow year over year for the 5-year strategic plan.

### Goal 5. Children will enter kindergarten with the tools, skills, and support they need to succeed

Objective	Outcomes
1. SR and VPK children will receive support (developmental, behavioral, health, etc.) to maximize their developmental potential.	1. 65% of families with children ages 0-2 who have received a referral will follow through with their referrals to Early Steps
	2. 75% of families with children ages 3-5 who have received a referral will follow through with their referrals to FDLRS
	3. Through funding or partnerships, four (4) additional, comprehensive support services will be added or expanded to children/families (such as, but not limited to, vision, hearing, dental screenings, mental health, nutrition services, and general medical).

2. Expand ELC Literacy efforts to increase the number of children who have access to books/libraries at home as well as increased exposure to the reading experience.	1. Increase # of families with children under five who sign up for ELC's bookworm program to 15,000
	2. ELC will participate in at least 20 outreach events throughout the year, utilizing new and existing partnerships/events, as well as creating its own.
<b>Goal 6. The ELC has strong relationships with community leaders and other stakeholders to mobilize all parts of our community to support early learning.</b>	
<b>Objective</b>	<b>Outcomes</b>
1. Broward County leaders are aware of the importance of early learning, ELC Services, and ELC Legislative Priorities.	1. At the start of each fiscal year, ELC staff will identify which state legislators, Broward County Commissioners/County Administration, and elected municipal leaders they need to meet with and meet with 100% of them.
2. ELC will strengthen relationships and partnerships with Community leaders and stakeholders through participation in early learning activities/events.	2. ELC will participate in at least 30 outreach events throughout the year, utilizing new and existing partnerships/events, as well as creating its own.
<b>Goal 7. ELC Broward is a healthy, efficient, and effective organization.</b>	
<b>Objective</b>	<b>Outcomes</b>
1. The ELC promotes an inspired workplace culture by developing quantitative and qualitative approaches to attract, engage, and retain a talented workforce efficiently and effectively.	1. Following their probation period, ELC is retaining the right staff for the right positions, as evidenced by retaining 75% of new hires in one year.
	2. ELC annual staff turnover will be at or below 15%
	3. 35% of all available advancement opportunities are filled internally.
	4. At least 85% of staff respond that they are satisfied overall working at the ELC.
2. Continue to optimize the use of technology and data to promote efficiencies, evaluate value, impact, and progress, and increase data security.	1. 90% of ELC data infrastructure will be stored in the cloud.
3. End each year with a net positive in reserves	1: Annual net asset/reserve balance changes are positive at the end of each fiscal year.
4. Obtain dedicated funding for specific allowable & unallowable expenses.	1. ELC will have funds for items for meetings, programming, and training.
5. The ELC board is engaged, educated, and works well with staff.	1. Results of the annual staff and board survey will show at least a 90% rating in all categories.



# 5 Year Strategic Plan

## 2022-2027 GOALS

Approved Revisions on 10.14.24

Goal 1: Eligible families will be aware of and can access ELC SR services.

Objective 1: Deploy a successful targeted outreach and enrollment initiative.

Outcome 1: ELC staff will actively attend a minimum of 20 community outreach events annually to promote its services.

Reported: Quarterly

Outcome 2: ELC communications staff will place a minimum of 60 social media posts concerning the importance of child care and early learning.

Reported: Quarterly

Objective 2: Families that are eligible to continue receiving SR services will receive them.

Outcome 1: The overall retention rates for potentially SR eligible families will stabilize at 80%

Reported: Semi-annual

GOAL 2: Eligible families will be aware of and access ELC VPK services.

Objective 1: ELC will reach and enroll as many VPK eligible families as possible.

Outcome 1: ELC Broward will meet or exceed State of Florida estimating conference estimates for VPK

Reported: Semi-annually

GOAL 3: Broward's childcare centers/homes are high quality, nurturing settings.

Objective 1: The countywide CLASS score average for School Readiness child care providers who are CLASS assessed will increase to a 6.0

Outcome 1: CLASS scores will incrementally grow year over year for the 5 year Strategic Plan.

Reported: Annually

GOAL 4: Broward's VPK sites offer high quality services in a nurturing environment.

Objective 1: The countywide CLASS score average for VPK child care providers who are CLASS assessed will increase to a 6.0

Outcome 1: CLASS scores will incrementally grow year over year for the 5 year Strategic Plan.

## 5 Year Strategic Plan

Reported: Annually

## 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 4 – 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 July 2025

Vendor Name	Amount	Purpose
ADP, Inc.	2,846.34	June 2025 Processing Charges
ADP, Inc.	1,354.50	June 2025 Time & Attendance
AT&T Mobility	7,397.71	July 2025 Cell phone and Data Charges
Bryant Miller Olive P.A.	1,275.00	May 2025 Legal Service Fees
Business Card	6,992.99	Bank of America Ops Purchases C. Klima (No individual items > \$1,000)
Business Law Team, PLLC	1,935.00	April 2025 Legal Services Fees
Child's Play, Inc.	11,184.50	May 25 Children Books
Citrin Cooperman & Company LLP	5,250.00	2024 403B Plan Progress Billing
Colonial Life & Accident Insurance Comp	6,723.58	June 2025 Employee Benefits
Colonial Life & Accident Insurance Comp	6,802.14	July 2025 Employee Benefits
Dell Marketing L.P.	4,631.41	May 2025 PowerEdge R6615 Tailor Made
First Call for Help of Broward Inc dba 211	10,425.00	June 25 Community Resource and Referral Services
First Call for Help of Broward Inc dba 211	10,425.00	May 25 Community Resource and Referral Services
Flapan LLC DBA Panera Bread	11,117.76	June 2025 Lunch for Staff & Participants Day in K Event
FPL	1,137.73	June 2025 Services at Crown Center Ste 309
Goren, Cherof, Doody, & Ezrol, PA	5,200.00	June 2025 Legal Services Fees
Goren, Cherof, Doody, & Ezrol	3,900.00	May 2025 Legal Services Fees
Indeed	2,376.24	May 2025 Job Posting
Intermedia.net	2,149.99	July 2025 Efax
Intermedia.net	1,144.00	July 25 Microsoft Defender
Intermedia.net	6,531.79	July 25 VOIP Phone Services
Lakeshore Parent LLC DBA Lakeshore	4,089.40	Rhythm and Rhyme BB Collection
Lakeshore Parent LLC DBA Lakeshore	2,801.40	Things That Go Board BK LIBRY
Lehtinen Schultz PLLC	1,085.00	June 2025 Legal Services
Momentive Software, Inc	9,104.10	MIP On Premise API & MIP Lic Renewal 06-20-25-06-19-26
Museum of Discovery and Science, Inc	34,750.00	Children & Adult Museum Adm. for Day in K Event Sponsorship
Nova Casualty Company	1,157.47	June 2025 Property General Liability & Umbrella Ins Policies
ODP Business Solutions, LLC.	1,383.14	June 2025 Office Supplies
Progress Software Corporation	6,900.00	Sharefile Premium 07-03-25-07-02-26
Scholastic Inc.	13,462.05	Children's Books
Sharp Electronics Corporation	1,307.74	May 2025 Printing for Color
Teachstone Training LLC	6,942.40	1-33- KIT802 (Pre-K Interaction Essential Educators)
Teachstone Training LLC	14,300.00	Pre-K Class Feedback Strategies on Site
Teachstone Training LLC	10,450.00	Pre-K Class Group Coaching MMCI Transition In-Person
The School Board of Broward County	1,050.46	June 2025 Gulfstream Lease (Utility & Custodial Fees)
The School Board of Broward County	1,050.46	July 2025 Gulfstream Lease (Utility & Custodial Fees)
Travelers Casualty and Surety Company	33,808.74	Cyber Insurance Policy Effective 7/1/25
Zenith Insurance Company	29,992.00	Workers Comp Ins From 07-01-25-07-01-26





## FY26 Match Fundraising Report

Funder	Status	Amount
Coconut Creek	Pending Response	30,037
Cooper City	No Funding Available	-
Coral Springs (Community Chest)	Pending Response	2,000
Dania Beach	No Funding Available	-
Davie	No Funding Available	-
Deerfield Beach	Pending Response	25,000
Ft. Lauderdale	Pending Response	100,000
Hallandale Beach	Pending Response	18,903
Hollywood	Pending Response	20,000
Lauderdale By The Sea	Pending Response	1,000
Lauderdale Lakes	Pending Response	1,500
Lauderhill	Pending Response	10,000
Lighthouse Point	Pending Response	2,000
Margate	Pending Response	1,000
Miramar	Pending Response	5,000
North Lauderdale	Pending Response	10,000
Oakland Park	Pending Response	10,000
Parkland	Pending Response	3,000
Pembroke Park (Town)	Pending Response	2,029
Pembroke Pines	Pending Response	35,000
Plantation	Pending Response	21,900
Pompano Beach	Approved	15,000
Southwest Ranches	No Funding Available	-
Sunrise	Pending Response	66,855
Tamarac	Pending Response	1,500
West Park	No Funding Available	-
Weston	Pending Response	4,355
Wilton Manors	Pending Response	2,722
		<b>388,801</b>
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	2,250,000
CSC	Committed as of July 1	2,512,743
	<b>Total SR Match</b>	<b>5,888,044</b>



# Legend:

**Bolded Items:** Recently Added/Updated

*Grayed Out:* Past Events

## Board Engagement Calendar FY 25-26

### 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
Sep. 25, 2025	Pacesetter Academy	10950 Pembroke Rd. Miramar, FL 33025	9:30 AM - 11:00 AM
Nov. 12, 2025	Emerald Hills School	3270 Stirling Rd. Hollywood, FL 33021	9:30 AM - 11:00 AM
Dec. 11, 2025	Early Learning Center of Margate	6050 SW 7th St. Margate, FL 33068	9:30 AM - 11:00 AM
Jan. 13, 2026	KIA (TBD)	Ft. Lauderdale, FL	9:30 AM - 11:00 AM
Feb. 10, 2026	Tutor Time	851 SW 78th Ave, Plantation, FL 33324	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
<del>Jul. 16, 2025</del>	<del>ELC Broward, Training Room</del>	<del>10:00 AM - 12:00 PM</del>
Aug. 20, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
Sep. 17, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
Oct. 15, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
Nov. 19, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
Dec. 17, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
Jan. 21, 2026	ELC Broward, Training Room	10:00 AM - 12:00 PM
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
Oct. 21-22, 2025	ELC Broward, Model Classroom	10:30 AM - 12:00 PM

### 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	Reg. Info
<del>Jul. 16-18, 2025</del>	<del>One Goal Summer Conference</del>	<del>Tampa, FL</del>	<del><a href="#">Click to Register</a></del>
Oct. 7-10, 2025	DEC2025	Portland, OR	<a href="#">Click to Register</a>
Oct. 8-11, 2025	2025 Early Educators Leadership Conference	Orlando, FL	<a href="#">Click to Register</a>
Oct. 15-19, 2025	Florida Association for the Education of Young Children (FLAEYC)	Orlando, FL	<a href="#">Click to Register</a>
Nov. 19-22, 2025	NAEYC Annual Conference	Orlando, FL	<a href="#">Click to Register</a>
Jan. 22-24, 2026	Southern Early Childhood Association Conference	Huntsville, AL	<a href="#">Click to Register</a>
Jan. 26-29, 2026	National Head Start Winter Leadership Institute	Washington, D.C.	<a href="#">Click to Register</a>
Mar. 12-14, 2026	Virginia Association for the Education of Young Children (vaeyc)	Hampton, VA	TBA
Apr. 16-17, 2026	Rocky Mountain Early Childhood Conference	Denver, CO	<a href="#">Click to Register</a>
May 4-7, 2026	National Head Start Conference	Minneapolis, MN	TBA
TBA	InterAct CLASS Summit	TBA	TBA
TBA	Childcare Aware 2025 Symposium	TBA	TBA
TBA	2026 FL Prosperity & Economic Opportunity Solution Summit	TBA	TBA
TBA	FL Family Childcare Home Association Annual Conference	TBA	TBA
TBA	2026 FL Learners to Earners Workforce Solution Summit	Tampa, FL	<a href="#">Click to Register</a>

# BOARD MEMBER SPONSORSHIP FORM



## *ELC Board Donations and Sponsorship Opportunities*

*Please indicate the areas and amount you would like to sponsor below.*

☐

### **Board/Committee Refreshments**

- Meet & Greet (Avg. Per Event: **\$80**)
- Lunch & Learn (Avg. Per Event: **\$50**)
- Committee Meetings (Avg. Per Event: **\$40**)
- Board Retreat (Avg. Per Event: **\$300**)
- General Board Engagement Activities (Avg. Per Event: **\$50**)

☐

### **ELC Unfunded Events**

- Table Sponsorships for Award Ceremonies (Annual Avg: **\$3000**)
- Staff Recognition: Awards, Staff Appreciation, & Birthdays (Annual Avg: **\$2500**)
- Provider/Staff Training Food and Refreshments  
(Annual Avg. is dependent on amount of trainings: **\$5,000-\$16,000**)
- ELC Promotional/ Giveaways for Outreach Events (Annual Avg: **\$500**)

☐

### **General Donation to ELC Broward**

- Unrestricted Funding

Name/Org:

Please enter the total amount of donations:

How will you be paying? *For Cash/Check Donations, please see Lizbeth DeVecchio after the meeting. Checks can also be mailed to ELC Broward. Attn: Christine Klima*

☐

Cash

☐

Check

☐

Card Payment

*All donations are appreciated!*

**TO DONATE PLEASE SCAN THE QR CODE OR VISIT:**

**[www.donate.elcbroward.org](http://www.donate.elcbroward.org)**



## Early Learning Coalition of Broward County - Board Member Roles and Responsibilities

### **VISION:**

All children will have high-quality early learning experiences leading to success in school and life.

### **MISSION:**

Lead and support the early learning community to promote and deliver high-quality early learning experiences to young children, accessible to all eligible families in Broward County.

### **BOARD MEMBER ROLE:**

- To serve as a volunteer voting member of the Board of Directors for the Early Learning Coalition of Broward County
- Develop and maintain focus on the ELC mission and vision
- Establish and oversee implementation of the ELC's strategic direction
- Uphold Fiduciary responsibilities as a steward of public funding in accordance with laws, regulations, contracts, governing by-laws, Board-approved policies and standard non-profit best practices.

### **TERM (for private sector member):**

In accordance with the ELC bylaws, the term of membership shall be four (4) years. Once a Member's term of service is completed, a Member shall have the option of serving for an additional four (4) year term by providing written notice to the Chair prior to the expiration of their initial four (4) year term.

### **TIME EXPECTATIONS:**

- Attend a 60-minute orientation session to learn about organization, programs, etc.
- Attend all scheduled Board meetings
  - In person at, ELC Broward, 1475 W. Cypress Creek Rd., Suite 301 or join virtually
- Join at least 1 board committee. Attend committee meetings
- Attend, support, and participate in ELC events and program activities

### **RESPONSIBILITIES:**

- Organization Success
  - Attend and participate in board and committee meetings
  - Understand and support the vision and mission of ELC of Broward
  - Promote the work of the Coalition
  - Participate in hiring and evaluating the CEO
  - Participate in developing strategic goals
  - Monitor the agency's progress and evaluate outcomes
  - Be engaged. Ask questions
  - Exercise fiduciary oversight
- Community
  - Inform others about ELC
  - Advocate for early learning
- Individual Responsibility
  - Bring personal/professional expertise to support the mission
  - Read meeting materials (board and committee packets) prior to the meeting
  - Appreciate and respect differing viewpoints.
  - Abide by conflict of interest policy, Sunshine law and bylaws
  - Avoid conflict of interest, real or perceived
  - Financially support and/or help secure financial contributions to the ELC of Broward

## Director – Board of Directors

### Early Learning Coalition of Broward County (ELC Broward)

 Contact: [jmerritt@elcbroward.org](mailto:jmerritt@elcbroward.org)

 Website: <https://www.elcbroward.org/boardofdirectors>






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**ELC Broward** is the backbone of early education in our community, connecting thousands of families to high-quality childcare and school readiness services. Our work ensures that children, especially from low-income households, enter kindergarten ready to learn and succeed.

We are currently seeking passionate and connected **private sector leaders** to serve on our **Board of Directors**. As a board member, you'll help advance our mission, champion early learning, and open new doors for collaboration, advocacy, and resource development.

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### Why Join Our Board?

-  **Make a meaningful impact** on early childhood education in Broward County
  -  **Support working families** - our programs currently serve over **10,000 households**
  -  **Raise awareness and funding** to sustain and grow programs like **School Readiness** and **Voluntary Prekindergarten**
  -  **Leverage your network** to expand our reach into business sectors and funding circles
  -  **Be a voice** for Broward's children at a systems level
- 

### Time Commitment

Board members are expected to attend **five meetings per year**, each lasting up to two hours. Meetings can be attended **in person or virtually** for flexibility.

Additionally, members may occasionally be invited to special events, such as **childcare site visits**, **our New Educator Boot Camp graduations**, or community engagements that highlight our work in action.

We value your time and ensure each engagement is purposeful and meaningful to our mission.

### Who We're Looking For:

We're especially interested in professionals with leadership or executive experience in industries that **reflect the working families we serve**, including:

- **Retail and Big Box Stores** (e.g., Walmart, Sam's Club, Ross, Dollar Tree, CVS, Walgreens)
- **Grocery Chains and Food Services** (e.g., Publix, Dunkin', McDonald's, 7-Eleven)

- **Security and Staffing Services** (e.g., Allied Universal, Teleperformance)
- **Logistics and Delivery** (e.g., Amazon, USPS, UBER)

**Ideal candidates** are well-connected in the private sector, passionate about the work we do, and can help us:

- Increase brand visibility and legislative support
- Open doors to business partners who may not yet know about ELC Broward
- Amplify our impact and storytelling in the business community

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### **Did You Know?**

Our **School Readiness Program** serves families employed at some of Broward's largest employers, including:

- |                  |                                     |
|------------------|-------------------------------------|
| • <b>Publix</b>  | • <b>Allied Universal</b>           |
| • <b>Walmart</b> | • <b>Teleperformance</b>            |
| • <b>Dunkin'</b> | • <b>McDonald's</b> , and many more |
| • <b>Amazon</b>  |                                     |

If your company or clients employ working parents, they may already benefit from ELC services; join us to help support their children's success from the start.



ELC of Broward County

Committee Members 2025-2026

COMMITTEE	Member Name	Seat	By Laws
<b>EXECUTIVE</b> 4 needed for a Quorum	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)		
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)
<b>FINANCE</b> 4 needed for a Quorum	Members appointed by the Chair. Reports directly to the Board and shall consist of at least (5) five Members EXCLUDING CHAIR. No Term Limits		
	1 Cindy Arenberg Seltzer	Chair	effective 07/01/24
	2 Maria Hernandez	Member	effective 06/14/23
	3 Dawn Liberta	Member (Officer)	effective 02/12/24
	4 Renee Podolsky	Member	
	5 Amoy Reid	Member	effective 05/12/25
	6 Laurie Sallarulo	Member (Board Chair)	
	7 Zachary Talbot	Member	effective June 2020
<b>PROGRAM REVIEW</b> 4 needed for a Quorum	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		
	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
<b>AUDIT</b> 4 needed for a Quorum	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		
	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
<b>GOVERNANCE</b> 4 needed for a Quorum	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		
	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
<b>NOMINATING</b> 4 needed for a Quorum	Members Elected by Board. Consists of at least (3) three Members who are not Officers of the Coalition. No Term Limits		
	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
<b>AD HOC FUNDRAISING</b> 5 needed for a Quorum			
	1 Michael Asseff	Co-Chair (Officer)	Co-Chair effective 06/14/23
	2 Traci Schweitzer	Co-Chair	Co-Chair effective 03/11/24
Re-established 8/2022	3 Krystie Castillo	Member	effective 02/12/24
Reports to Executive Comm	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
	* Beverly Batson (Honorary)	Non-Voting Member/ No Quorum	effective 12/16/24



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

QUORUM # NEEDED: 9

Early Learning Early Success

QUORUM# NEEDED: 5

	Board Members	Seat	Date commenced on Board		1st 'Sept 15	2nd 'Nov 17	3rd 'Dec 15	4th 'Feb 9	5th 'Mar 9	6th 'May 11	7th 'Jun 22	TOTAL FY ABSENCES
1	Laurie Sallarulo	Chair	4.2014									0
2	Dawn Liberta	First Vice Chair	10.16.23									0
3	Michael Asseff	Second Vice Chair	5.7.2013									0
4	Ellie Schrot	Secretary	6.2014									0
5	Cindy Arenberg Seltzer	Treasurer	1999									0
6	Sharonda Bailey	Member	10.1.21									0
7	Krystie Castillo	Member	10.16.23									0
8	Kirk J. Englehardt	Member	4.2021									0
9	Amy Hauser	Member	12.16.24									0
10	Maria Hernandez	Member	11.14.22									0
11	Carol Hylton	Member	9.2020									0
12	Renee Podolsky	Member	6.2014									0
13	Dr. Amoy Reid	Member	9.2019									0
14	Jessica Rodriguez	Member	6/23/2025									
15	Traci Schweitzer	Member	10.16.23									0
16	Zachary Talbot	Member	2.2020									0
17	Karen Taveras	Member	6/23/2025									
18	Julie Winburn	Member	4.1.22									0
	VACANT - Gub. Private Sector											
	VACANT - Private Sector											
	Honorary Board Members		Start Date	Last Date	1st 'Sept 15	2nd 'Nov 17	3rd 'Dec 15	4th 'Feb 9	5th 'Mar 9	6th 'May 11	7th 'Jun 22	TOTAL FY ABSENCES
1	Beverly Batson		06/17/24									

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

#### Board

Mon. at 9:30 am

- Sep 15, 25
- Nov 17, 25
- Dec 15, 25
- Feb 9, 26
- 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

#### 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

#### ELC offices closed for holidays on:

July 3, 4 Independence; Sep 1 Labor; Oct 13 Columbus/Indigenous (Observance); Nov 11 Veterans; 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 Day; May 25 Memorial;

#### Federal Holidays:

Oct 13 Colombus; Jun 19 Juneteenth;

#### Holidays:

Sep 22-24 Rosh Hashanah; Oct 1-2 Yom Kippur; Oct 6-13 Sukkot; Dec 14-22 Hannukah; Feb 18 Ash Wed; April 1-9 Passover; May 21-23 Shavuot; Mar 16-20 Spring Break; Apr 3 Good Friday

First Day of School: August 11, 2025

Last Day of School: June 3, 2026

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

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

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

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



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

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