

Early Learning Coalition of Broward County, Inc.

Board Meeting Agenda

November 17, 2025, at 9:30 AM

Zoom 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.	Call to Order		Laurie Sallarulo, Chair
2.	Roll Call		Melody Martinez, Board Liaison
3.	Chair Report <ul style="list-style-type: none"> Megan Turetsky appointed to the Ad Hoc Fundraising Committee 		Laurie Sallarulo, Chair
4.	CEO Report	3	Renee Jaffe, CEO
5.	Mission Moment – Kindness Counts		
6.	Consent Agenda <ol style="list-style-type: none"> Approve September 15, 2025, Meeting minutes B261CA1 – Accept CARES/SECURE Act Interim Amendment to ELC’s 403B Retirement Plan B261CA2 – Approve updated Continuity of Operations Plan (COOP) 	5 14 32	Laurie Sallarulo, Chair
7.	Finance Committee <ol style="list-style-type: none"> B262FIN1 – Approve September Interim Financial Statements B262FIN2 – Approve FY 2026 Amendment #2 	102 110	Cindy Arenberg-Seltzer, Committee Chair Christine Klima, CAO
8.	Regular Business <ol style="list-style-type: none"> B262RB1 – Ratify FY26 Broward County School Readiness Match Contract Adjustment 	113	Christine Klima, CAO
9.	Governance Committee No Update		Dawn Liberta, Committee Chair Renee Jaffe, CEO
10.	Audit Committee No Update		Renee Podolsky, Committee Chair Christine Klima, CAO
11.	Ad Hoc Fundraising Update from Committee Chairs		Michael Asseff, Committee Co-Chair Traci Schweitzer, Committee Co-Chair
12.	Nominating Committee No Update		Dr. Amoy Reid, Committee Chair Renee Jaffe, CEO
13.	Program Review Committee No Update		Maria Hernandez, Committee Chair
14.	Provider Representative Update Update from Provider Representatives		Krystie Castillo, Representative Faith-based Childcare Provider Amy Hauser, Provider Representative

15.	FYI Items <ul style="list-style-type: none"> FYI 1 ELC Contracts FYI 2 August Cash Disbursements FYI 3 September Cash Disbursements FYI 4 FY26 Match Report FYI 5 Board Engagement Opportunities FYI 6 FY 25-26 Committee Membership FYI 7 FY 25-26 Board Meeting Attendance FYI 8 FY 25-26 Board Calendar FYI 9 Glossary of Terms 	116 118 119 120 121 122 123 124 125	
16.	Old Business New Business Matters from our Partners Public Comment		
17.	Next ELC Board Meeting: December 15, 2025 @ 9:30 am		
18.	Adjourn		
<p>Please Note: The Agenda is subject to revisions and additions at the discretion of the Chair of the Coalition. Notification will be sent of any such revisions or additions. Members of the Public: Please sign up at the entry desk 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.</p> <p>“As per §286.0105, Fla. Stat., Any person who decides to appeal any decision of the Board with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes testimony and evidence upon which the appeal is to be based.”</p>			

School Readiness (SR) Enrollment Update

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 waiting 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. As we entered the new fiscal year, we needed to pause enrollment to bring the average number served down to 14,400 children per month to align with reduced allocations and the higher costs related to the new family co-pay rules that took effect on July 1 on a rolling basis based on a family's redetermination date.

Staff began enrolling again on October 8th, pulling 621 children from the SR waitlist. This brought us to an approximate 4.5 months wait time on the list. We pulled an additional 610 children the last week of October. We will continue to pull children from the waitlist to land on the targeted numbers served amount approximately within the next month.

As of November 10th, there are 2,773 children on the SR waitlist.

VPK Enrollment Update

The new VPK year started in coordination with the first day of the Broward public school system. As of November 10th, we have approved 12,784 VPK school year applications, and we have 11,235 children who have enrolled in a VPK classroom. At this time last year, we had approximately 900 more children enrolled. However, this decreased amount tracks with the VPK Estimating Conference's decreased number of Broward children enrolling in VPK. Last year's school year/summer estimate was 13,060 children, while this year's estimate is 11,571. We'll keep the board updated concerning enrollment throughout the year.

Early Learning Landscape Collaboration Project

The Early Learning Landscape project continues to move forward with meetings to finalize all the details. With a projected November start date. To date, the Broward Workshop has secured all the funding needed. As a reminder, this project is a collaboration between the Florida Chamber Foundation and ELC Broward to better understand the early learning landscape in Broward. The study will be used to drive the creation of a future early learning Broward roadmap. The proposed timeline is estimated to be from November to May.

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.

Kindness Counts:

The ELC launched its inaugural Kindness Counts initiative during the month of October. We recruited 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. With the help of our friends at Harvest Drive, we packed hundreds of bags of food that were then distributed through Broward Schools social workers to families in need. Finally, on October 21st and 22nd, we hosted two Kindness Counts story-time events in our model classroom. Our guest story-time readers were our CEO and Broward County Mayor Beam Furr. They read books about acts of kindness to children from CHARLEE Preschool and Phyl's Academy. The festivities were followed by pizza and ice cream. An overview of the event will be highlighted during our Mission Moment at the November board meeting.

Special thanks to Jessica Rodriguez for helping to fund the event, and to Dawn Liberta, who was a special guest star at the second story-time.

Memorial Healthcare Recognition

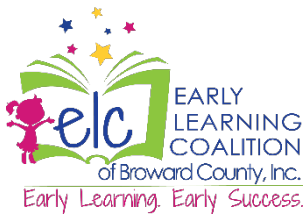
On Friday, November 7th, the ELC Broward was recognized by Memorial Healthcare System as one of a few Community Champions at a celebratory luncheon.

Legislative Agenda

For the FY 26 Legislative session, ELC Broward's legislative priority will continue to be the need to increase the investment in the School Readiness program statewide and specifically for Broward. Renee Jaffe, CEO, will be presenting this priority at the Broward Legislative Delegation's Public Hearing on November 13th.

Chipotle Fundraiser

With the help of the ad-hoc Fundraising Committee, ELC Broward will have it's first "Give Back" night at Chipotle (located at 6320 N. Andrews, Fort Lauderdale, 33309) on December 3rd from 5:00 pm – 9:00 pm. Twenty-Five percent of the proceeds (of ELC supporters) will be donated back to the ELC. Flyers will be emailed to all board members. ELC staff would appreciate if board members passed the information along to friends, families, colleagues, etc.



Early Learning Coalition of Broward County, Inc.

Board Meeting Minutes

September 15, 2025, at 9:30 AM

Virtual Meeting

Members in Attendance	Chair Laurie Sallarulo; Dawn Liberta; Michael Asseff (virtual); Cindy Arenberg-Seltzer; Sharonda Bailey; Krystie Castillo (virtual); Jodi Davidson; Kirk Englehardt (virtual); Amy Hauser; Maria Hernandez; Carol Hylton; Renee Podolsky; Dr. Amoy Reid (virtual); Jessica Rodriguez; Traci Schweitzer; Zachary Talbot (virtual); Karen Taveras; Julie Winburn
Members Absent (Excused)	Ellie Schrot
Members Absent (Unexcused)	
Honorary Members	Beverly Batson (virtual)
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; 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; Alesia Davis, Dir. of Family Services; Ayme Hamoui, Dir. of Education Program Assessment; Andres Calero, Accountant; Daniel Hollenbaugh, AP and Payroll Manager; Fabienne St. Louis, Support System Engineer; Gracy Haladjian, Dir. of Family & Customer Services; Irene Ramons, Office Coordinator; Joseph Fike, Jr. System Administrator; Magdalena Laino, Quality Assurance Manager; Megan DeGraaf, Purchasing & Procurement Specialist; Reinier Potts, Financial Analyst; Roy Persaud, Accountant; Sandra Paul, Senior Dir. of Provider Reimbursement; Stephanie Landreville, Controller
Others in Attendance	Julie Klahr, Legal Counsel; Megan Turetsky

Item	Action/Discussion
Welcome & Call to Order	Chair Laurie Sallarulo called the meeting to order at 9:33 AM. The roll was called, and a quorum was established.
Nominating Committee 1. B261NOM1 – Board Member Candidate <ul style="list-style-type: none"> Megan Turetsky 	<u>New Board Members Applicants</u> The Nominating Committee brought forth a Motion to Approve Megan Turetsky to join the Board as an ELC Private Business Sector member. The Motion was unanimously approved. Motion Passed. Megan Turetsky introduced herself and provided a brief overview of her professional background and work.
Chair Report <ul style="list-style-type: none"> Welcome New Appointed Board Member Jodi Davidson Jessica Rodriguez joined the Ad Hoc Committee Karen Taveras joined the Audit Committee 	Chair Laurie Sallarulo welcomed newly appointed Board Member Jodi Davidson, who was appointed to ELC's Board by the Broward County Commission. She also announced that Jessica Rodriguez has joined the Ad Hoc Fundraising Committee and Karen Taveras has joined the Audit Committee.
CEO Report	CEO Renee Jaffe provided a summary of the CEO Report, highlighting VPK Accountability, noting Broward ranked 5th statewide and 1st among large coalitions.
Mission Moment Video -	CPO Howard Bakalar shared a family testimonial from Barbara Williams.

	<p>Amy Moore shared recent 5-star Google reviews praising the front desk staff. Chair Laurie Sallarulo suggested inviting the front desk team to a future meeting, noting the value of thanking staff in person and considering this for other departments as well.</p>
<p>Consent Agenda</p> <ol style="list-style-type: none"> 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 	<p>A Motion was made by Sharonda Bailey and Seconded by Cindy Arenberg-Seltzer to move the Consent Agenda, excluding items # 2, 3, 4 and 5. The Motion was unanimously approved. Motion Passed.</p> <p>A Motion was made by Dawn Liberta and Seconded by Carol Hylton to move items 2 and 3 in the Consent Agenda. The Motion was unanimously approved. Motion Passed.</p> <p>Abstentions:</p> <ul style="list-style-type: none"> • Cindy Arenberg-Seltzer abstained from items 2 and 3 as she is the CEO of CSC. <p>A Motion was made by Cindy Arenberg-Seltzer and Seconded by Traci Schweitzer to move items #4 and #5 in the Consent Agenda. The Motion was unanimously approved. Motion Passed.</p> <p>Abstentions:</p> <ul style="list-style-type: none"> • Julie Winburn abstained from items 4 and 5 due to her role with Broward County.
<p>Finance Committee</p> <ol style="list-style-type: none"> 1. B261FIN1 – Approve Resolution to Update Purchasing Card Administrator and Authorized Caller List 	<p><u>Purchasing Card (“PCard”) Administrator and Authorized Caller List</u></p> <p>CAO Christine Klima reported that Bank of America required a Board-approved Resolution naming a Company Purchasing Card Administrator and Other Authorized Callers. The current list is outdated; Purchasing Cards are issued to the CEO and CAO.</p> <p>Legal Counsel Julie Klahr read the resolution by title.</p>

<p>2. B261FIN2 – Review Preliminary FY 2025 Financial Results – Discussion Only</p> <p>3. B261FIN3 – Approve July 2025 Interim Financial Statements</p> <p>4. B261FIN4 – Approve FY 2026 Amendment #1</p>	<p>The Finance Committee brought forth a Motion to Approve the Updated Purchasing Card Administrator and Authorized Caller List. The Motion was unanimously approved. Motion Passed.</p> <p><u>FY 2025 Preliminary Financial Results (Unaudited)</u></p> <p>CAO Christine Klima provided an update on the FY 2025 preliminary unaudited financial results.</p> <p><u>July 2025 Interim Financial Statements</u></p> <p>CAO Christine Klima presented the July 2025 Interim Financial Statements.</p> <p>The Finance Committee brought forth a Motion to Approve July 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant. The Motion was unanimously approved. Motion Passed</p> <p><u>FY 2026 Budget Amendment #1</u></p> <p>CAO Christine Klima presented the FY2026 Amendment #1.</p> <p>The Finance Committee brought forth a Motion to Approve FY2026 Budget Amendment #1. The Motion was unanimously approved. Motion Passed</p> <p>Renee Podolsky thanked staff for their hard work and dedication, highlighting the progress accomplished and the positive impact made in the community.</p> <p>Cindy Arenberg Selzer expressed cautious optimism, noting projections of reduced state revenues due to reliance on tourism and emphasizing the need to monitor funding closely. Child care funding remains at risk at both the federal and state levels.</p> <p>CEO Renee Jaffe reported that the Association of Early Learning Coalitions (AELC) and its lobbying partners cautioned that funding challenges are expected to continue in the new fiscal year. She noted that, while advocacy will remain focused on the need for additional funding, the prediction is for further cuts for FY27.</p> <p>Chair Laurie Sallarulo raised a concern about declining public school enrollment and asked how ELC might partner with the school district to support enrollment and better understand student transitions after leaving ELC.</p> <p>CEO Renee Jaffe replied that ELC collaborates with the school district currently working on a joint survey of kindergarten parents to better understand preschool decisions.</p>
<p>Regular Business</p> <p>1. B261RB1 – Approve CEO Performance Evaluation</p>	<p><u>CEO Performance Evaluation Results</u></p> <p>CEO Renee Jaffe thanked the Board for a 100% response rate (16/16) to the CEO Evaluation sent on August 4, 2025. She received an overall score of 2.84 out of 3 across six leadership domains. A detailed breakdown and comments are attached.</p>

Results & CEO Salary Discussion	<p>CEO Renee Jaffe noted the long-term implications of the Federal salary cap, including pay compression as staff salaries approach the CEO's level. She emphasized that, as discussed in the Executive Committee, the cap has not kept pace with staff increases and will require a broader conversation in the future.</p> <p>A Motion was made by Cindy Arenberg-Seltzer and Seconded by Dawn Liberta to:</p> <ol style="list-style-type: none"> 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. <p>The Motion was unanimously approved. Motion Passed.</p>
2. B261RB2 – Review Strategic Plan Year 3 Results – For Review Only	<p><u>Strategic Plan Year 3 Quarter 3 Results</u></p> <p>For review only</p> <p>CEO Renee Jaffe reported that staff met, exceeded, or were on track with 21 of 22 (95%) Strategic Plan outcomes. Minor adjustments for year four were reviewed at the Governance Committee, and fundraising efforts for non-DEL/match funding will be discussed by the Ad Hoc Fundraising Committee.</p>
Governance Committee 1. B261GOV1 – Approve Amendments to ELC 5 Year Strategic Plan	<p><u>Updated 5 Year Strategic Plan</u></p> <p>Committee Chair Dawn Liberta reported minor changes to the plan. The retention rate target for School Readiness-eligible families was revised from 80% to 75%, as 80% was determined to be unachievable; the new target is considered more realistic and sustainable.</p> <p>The Governance Committee brought forth a Motion to Adopt the changes to the 5 Year Strategic Plan. The Motion was unanimously approved. Motion Passed.</p>
Audit Committee Update from Committee Chair	<p>Committee Chair Renee Podolsky noted the 403B Audit Report and New Engagement Letters were approved on consent. CAO Christine Klima provided a brief update on the retirement plan VCP in progress, reporting that staff is working with the IRS to finalize compliance matters and is keeping the Audit Committee informed about the progress.</p> <p>Legal Counsel Julie Klahr reiterated comments from the Audit Committee, noting that outside counsel praised Christine and her staff for their strong work on the Retirement Plan VCP. This praise highlighted Christine's deep knowledge and ability to self-educate in advancing the matter toward resolution.</p> <p>The Chair recommended inviting staff who assisted with this work to interact with them so they can be thanked.</p>
Program Review Committee Update from Committee Chair	<p>Committee Chair Maria Hernandez reported that the Program Review Committee met on September 5. Much of the discussion from that meeting was already covered in today's session. She noted that enrollment and VPK strategies were reviewed, with the year ending strongly by maintaining 75% of families in care. She highlighted that statewide VPK accountability results exceeded all benchmarks and congratulated the Program Team for their excellent work. The committee also reviewed the outreach events conducted during the last fiscal year.</p>

Ad Hoc Fundraising Update from Committee Chair	None
Provider Representatives Update from Provider Representatives	Provider Representative Amy Hauser reported outreach to additional providers and noted feedback that enrollment is down, with concerns raised about the immunization policy.
Unfinished Business	None
New Business	None
Matters from the Chair	None
Matters from the Board	None
Matters from the CEO	None
Matters from Committees	None
Matters from our Partners	None
Matters from Committees	None
Public Comments	None
Next Meeting	<u>November 17, 2025, at 9:30 AM</u>
Adjourn	Traci Schweitzer made a motion to adjourn the meeting at 10:58 AM

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

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

LAST NAME—FIRST NAME—MIDDLE NAME 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 09/15/25		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 September 15, 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 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:

B261CA1- Approve CSC Financially Assisted Child Care Agreement renewal for October 1, 2025, to September 30, 2026, pending legal review.

B261CA2- Approve CSC Vulnerable Populations Child Care Agreement renewal for October 1, 2025, to September 30, 2026, pending legal review.

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

9/15/25
Date Filed

Cindy 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 Winburn, Julie		NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE Early Learning Coalition	
MAILING ADDRESS 1 North University Drive		THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:	
CITY Plantation FL,		<input type="checkbox"/> CITY <input checked="" type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY	
COUNTY Broward		NAME OF POLITICAL SUBDIVISION: Broward	
DATE ON WHICH VOTE OCCURRED 09/15/25		MY POSITION IS: <input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE	

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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:

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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)

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- The form must be read publicly at the next meeting after the form is filed.

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

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Julie Winburn, hereby disclose that on September 15, 20 25 :

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

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

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

B261CA3 – Approve Broward County School Readiness Match & Special Needs Funding Agreement renewal for October 1, 2025, to September 30, 2026 pending legal review

B261CA4 - 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.

Abstain because I work for Broward County Child Care Licensing.

9/15/25
Date Filed

Julie Winburn
Signature

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

ITEM/MEETING	B261CA1/ Board
DATE:	November 17, 2025
SUBJECT:	Interim Amendment to 403B Retirement Plan Document Issued by Plan Service Provider
FOR ACTION:	Yes
RECOMMENDED ACTIONS:	Accept the CARES/SECURE Acts Interim Amendment prepared by Corebridge Financial to Early Learning Coalition of Broward County, Inc. Retirement Plan as presented pending legal review
FINANCIAL IMPACT:	None
AS RECOMMENDED BY	Governance Committee
ELC STAFF LEAD	C. Klima

Background Information:

On October 2, 2025, Corebridge Financial, the service provider for the Early Learning Coalition of Broward County, Inc. 403B Retirement Plan, issued an Interim Amendment to IRS-Approved Plan Document approved by the Board in 2020. This amendment updates our 403(b) retirement plan to comply with the Federal CARES, SECURE and Disaster Tax Relief Acts of 2019 and 2020 as follows

CARES & Disaster Relief Act changes:

The changes related to the CARES and Disaster Relief Act make retroactive compliance language updates to the Plan for special provisions that were allowed during 2019 and 2020 only. Both Acts were passed quickly in response to emergencies (the COVID-19 Pandemic and other natural disasters) and Plans were required to implement their provisions even before Plan Documents could be updated. This amendment aligns the Plan with laws that were in effect during those extraordinary events.

SECURE Act Changes:

The changes related to the SECURE Act reflect mandatory federal rule changes that go into effect in 2025 including:

- Increasing the Required Minimum Distribution age from 70.5 to 72 years of age
- Rule changes to how beneficiaries must withdraw inherited retirement funds
- A new provision allowing certain withdrawals without penalty for qualifying birth or adoption of a child
- A new provision allowing participants to move annuity type investments to other plans if the Plan stops offering them
- Other changes related to foster care payment income, church organizations or safe harbor plans that are not applicable to our plan

Current Status:

Since the changes made in this amendment are limited to compliance related corrections and do not significantly affect current Plan rules or administration, staff recommend accepting the Amendment as presented without modifications. The Amendment is also currently under review by the Coalition's ERISA legal counsel, Robert Klausner.

Recommendation:

On November 10, 2025, the Governance Committee recommended that the Board Accept the CARES/SECURE ACTS Interim Amendment to Early Learning Coalition of Broward County, Inc. Retirement Plan prepared by Corebridge Financial as presented pending legal review.

Supporting Documentation:

CARES/SECURE Acts Interim Amendment to Early Learning Coalition of Broward County, Inc. Retirement Plan

**PRE-APPROVED CYCLE 1 403(b) PLAN
CARES/SECURE ACTS INTERIM AMENDMENT**

**ARTICLE I
PURPOSE OF INTERIM AMENDMENT**

- 1.01 Adoption by Pre-Approved Plan Provider.** Pursuant to Revenue Procedure 2021-37 and Section 14.01(a) of the Plan, the Pre-Approved Plan Provider (hereinafter referred to as the Provider) is amending the Plan on behalf of all adopting Employers. This Pre-Approved Cycle 1 403(b) Plan CARES/SECURE Acts Interim Amendment (“Interim Amendment”) is intended to qualify as a “good-faith” amendment to document the Plan’s compliance with various laws, as listed under Article II, and other guidance issued by the Internal Revenue Service. The Plan Administrator will interpret the provisions consistent with any current or future guidance related to the applicable provisions. A copy of this amendment will be provided to all adopting Employers and made a part of their Plans.
- 1.02 Application.** To the extent that this Interim Amendment applies to a Plan, it supersedes any contrary provisions under the Plan, except as provided under IA §1.03. Unless the Employer wishes to override the pre-selected elections (defaults), if any, made by the Provider as elected under the Interim Amendment Elective Provisions (“Elective Provisions”) in Article VI, no signature is required by the Employer to adopt this Interim Amendment. This Interim Amendment applies to the signatory Employer and any other Participating Employers of the Plan.
- 1.03 Prior Amendments.** If the Employer previously amended the Plan to implement one or more of the provisions addressed by this Interim Amendment, such amendment(s) shall remain in effect and shall not be superseded, unless otherwise provided under the Elective Provisions. The Employer may use the Elective Provisions of this Interim Amendment to memorialize prior amendments.

If a Provider previously adopted the Provider-level CARES/Disaster Interim Amendment, the provisions of such amendment are also incorporated into this CARES/SECURE Acts Interim Amendment.

**ARTICLE II
APPLICABLE LAWS AND PLANS COVERED BY INTERIM AMENDMENT**

- 2.01 Applicable Laws.** This Interim Amendment includes provisions that are required or allowed under the following laws:
- (a) Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”)
 - (b) Setting Every Community Up for Retirement Enhancement Act (“SECURE Act”)
 - (c) Taxpayer Certainty and Disaster Tax Relief Act of 2019 (“Disaster Tax Relief Act of 2019”)
 - (d) Taxpayer Certainty and Disaster Tax Relief Act of 2020 (“Disaster Tax Relief Act of 2020”)
- 2.02 Application to Cycle 1 403(b) Plans.** The Interim Amendment applies to the following types of ASC Institute Cycle 1 403(b) Pre-Approved Plans: the Pre-Approved 403(b) Plans, #08-001 - #08-005, and the Pre-Approved Retirement Income Account 403(b) Plan, #09-001. Certain provisions of this Interim Amendment may not be applicable to all types of Plans or a specific adopting Employer. Application of the Interim Amendment may depend on the Investment Arrangement(s) associated with the Plan.

**ARTICLE III
AMENDMENT RELATING TO THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT**

- 3.01 In General.** On March 27, 2020, the CARES Act became law. Provisions of the CARES Act may have affected certain Plan provisions. The provisions of the CARES Act were effective at various times, as reflected in the provisions under this Article III. The Plan Administrator administered the provisions of this Article III consistent with a “good-faith” interpretation of the CARES Act. To the extent this Article III applies to the Plan, the provisions of this Article III supersede any inconsistent provisions of the Plan.
- 3.02 Coronavirus-Related Distributions and Loans from the Plan.** This IA §3.02 incorporates CARES Act §2202 relating to special disaster-related rules for retirement plans. The provisions of this IA §3.02 apply only to the extent a distribution or loan was made to a qualified individual as provided under CARES Act §2202. If the Plan did not operationally apply the rules under this IA §3.02, such provisions did not apply to the Plan. The Plan Administrator documented through administrative

procedures (including designating accounts from which Coronavirus-Related Distributions and loans could have been taken) or otherwise the manner in which the Plan operationally applied the rules under this IA §3.02. To the extent this IA §3.02 applies to the Plan, the provisions supersede any inconsistent provisions of the Plan or loan program. The Plan administered this IA §3.02 consistent with the guidance provided under IRS Notice 2020-50.

- (a) **Coronavirus-Related Distributions.** As provided under CARES Act §2202(a), the Plan could (but was not required to) make Coronavirus-Related Distributions, subject to the limits under IA §3.02(a)(4), without regard to certain distribution restrictions otherwise applicable under the Plan.

- (1) **Definition of Coronavirus-Related Distribution.** The term Coronavirus-Related Distribution means a distribution from the Plan made:

- (i) on or after January 1, 2020, and before December 31, 2020,
- (ii) to an individual:
 - (A) who was diagnosed with the virus SARS-CoV-2 or with coronavirus disease 2019 (collectively referred to herein as “COVID-19”) by a test approved by the Centers for Disease Control and Prevention, including a test authorized under the Federal Food, Drug, and Cosmetic Act; or
 - (B) whose spouse or dependent (as defined in Code §152) was diagnosed with COVID-19 by such a test; and
 - (C) who experienced adverse financial consequences as a result of:
 - (I) the individual being quarantined, being furloughed or laid off or having work hours reduced due to COVID-19;
 - (II) the individual being unable to work due to lack of childcare due to COVID-19;
 - (III) closing or reducing hours of a business owned or operated by the individual due to COVID-19;
 - (IV) the individual having pay or self-employment income reduced due to COVID-19;
 - (V) the individual having a job offer rescinded or start date for a job delayed due to COVID-19; or
 - (VI) the individual’s spouse or a member of the individual’s household (i.e., someone who shares the individual’s principal residence) being quarantined, being furloughed or laid off or having work hours reduced due to COVID-19, being unable to work due to lack of childcare due to COVID-19, having pay or self-employment income reduced due to COVID-19, or having a job offer rescinded or start date for a job delayed due to COVID-19; or
 - (VII) closing or reducing hours of a business owned or operated by the individual’s spouse or a member of the individual’s household due to COVID-19.

- (2) **Amounts not treated as Coronavirus-Related Distributions.** The following amounts were not treated as Coronavirus-Related Distributions:

- (i) corrective distributions of Elective Deferrals and After-Tax Employee Contributions that were returned to the Employee (together with the income allocable thereto) in order to comply with the Code §415 limitations;
- (ii) Excess Deferrals under Code §402(g);
- (iii) Excess Aggregate Contributions;
- (iv) loans that were treated as deemed distributions pursuant to Code §72(p);
- (v) the costs of current life insurance protection;
- (vi) distributions that were permissible withdrawals from an Eligible Automatic Contribution Arrangement within the meaning of Code §414(w); and

- (vii) distributions of premiums for accident or health insurance under Treas. Reg. §1.402(a)-1(e)(1)(i).
 - (3) **Employee certification.** The Plan Administrator could have relied on an Employee's certification that the Employee satisfied the conditions of IA §3.02(a)(1) in determining whether any distribution was a Coronavirus-Related Distribution unless the Plan Administrator had actual knowledge to the contrary. The Plan Administrator had no obligation to inquire into whether an individual had satisfied the conditions for a Coronavirus-Related Distribution.
 - (4) **Limit on amount of Coronavirus-Related Distributions.** The aggregate amount of Coronavirus-Related Distributions received by an individual for any taxable year (from all plans maintained by the Employer and any member of a controlled group under Code §§414(b), (c), (m) or (o) which included the Employer) could not exceed \$100,000.
 - (5) **Repayment of Coronavirus-Related Distribution.** A Participant who received a Coronavirus-Related Distribution from the Plan may, at any time during the three-year period beginning on the day after the receipt of such distribution, make one or more Rollover Contributions to an Eligible Retirement Plan (including this Plan, if the Participant is otherwise eligible to make Rollover Contributions) in an aggregate amount that does not exceed the amount of such Coronavirus-Related Distribution. In accepting a Rollover Contribution under this IA §3.02(a)(5), the Plan Administrator is entitled to the relief under Q&A-14 of Treas. Reg. §1.401(a)(31)-1. The Plan Administrator in accepting the Rollover Contribution must reasonably conclude that the recontribution is eligible for direct rollover treatment under CARES Act §2202(a)(3). The Plan Administrator may rely on an Employee's certification that the Employee satisfies the conditions for making such a Rollover Contribution unless the Plan Administrator has actual knowledge to the contrary.
 - (6) **Exemption from certain transfer and withholding rules.** For purposes of the Direct Rollover rules of Code §401(a)(31), the notice requirements of Code §402(f) and withholding rules of Code §3405, a Coronavirus-Related Distribution was not treated as an Eligible Rollover Distribution.
- (b) **Special Loan Rules.** As provided under CARES Act §2202(b), the Plan Administrator was authorized (but not required) to revise the applicable loan requirements under the Plan to reflect (1) and/or (2) below. For purposes of this IA §3.02(b), a Qualified Individual means any individual who is described in IA §3.02(a)(1)(ii) above.
- (1) **Increased Participant loan limits.** Notwithstanding the Participant loan limitations under the Plan, for purposes of determining the permissible Participant loans for Qualified Individuals made during the 180-day period beginning on March 27, 2020, the loan limit under Code §72(p)(2)(A) could have been applied by substituting "\$100,000" for "\$50,000" and the adequate security requirement under Code §72(p)(2)(A)(ii) could have been applied using "the Participant's vested Account Balance" rather than "one-half (½) of the Participant's vested Account Balance."
 - (2) **Delayed loan repayment date.** If a Qualified Individual had an outstanding Participant loan on or after March 27, 2020:
 - (i) if the due date pursuant to Code §§72(p)(2)(B) or (C) for any repayment with respect to such loan occurred during the period beginning on March 27, 2020 and ending on December 31, 2020, such due date could have been delayed for one year;
 - (ii) any subsequent repayments with respect to such loan could have been appropriately adjusted to reflect the delay in the due date under IA §3.02(b)(2)(i) above and any interest accrued during such delay; and
 - (iii) in determining the five-year period and the term of the loan under Code §72(p)(2)(B) and (C), the one-year delay period described in IA §3.02(b)(2)(i) above could have been disregarded.

3.03 **Required Minimum Distributions for 2020.**

- (a) **Temporary waiver of required minimum distribution rules for 2020.** As provided under Code §401(a)(9)(I), added by CARES Act §2203 and effective as of January 1, 2020 (or such later date designated under the Elective Provisions), the applicable required minimum distribution rules of the Plan did not apply for the 2020 calendar year. A Participant or beneficiary who would have been required to receive a required minimum distribution for the 2020 calendar year (or a Participant with a Required Beginning Date of April 1, 2021 who would have received a required minimum distribution in 2021 for the 2020 calendar year) ("2020 RMD"), but for the enactment of Code §401(a)(9)(I), and who would have satisfied that requirement by receiving a distribution that is either (1) equal to the 2020 RMD, or (2) one or more payments (that include the 2020 RMD) in a series of substantially equal periodic payments made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancies) of the Participant and the Participant's Designated Beneficiary, or for a period of at least 10

years (“2020 Extended RMD”), may elect whether to receive the 2020 RMD or the 2020 Extended RMD. If a Participant did not specifically elect to take the 2020 RMD or 2020 Extended RMD from the Plan, such distribution was not made for the 2020 calendar year. The Employer may modify this default rule under the Elective Provisions, provided such modification satisfies the requirements under Code §401(a)(9)(I) and any applicable IRS guidance.

In addition, solely for purposes of applying the Direct Rollover provisions of the Plan, certain additional distributions in 2020, as elected by the Employer under the Elective Provisions, were treated as Eligible Rollover Distributions. If no election is made by the Employer in the Elective Provisions, the Plan offered a Direct Rollover only for distributions that were Eligible Rollover Distributions in the absence of Code §401(a)(9)(I).

If all or any portion of a distribution made during 2020 was treated as an Eligible Rollover Distribution, but would not have been treated as such if the applicable required minimum distribution requirements of the Plan had applied during 2020, such distribution could not be treated as an Eligible Rollover Distribution for purposes of the Direct Rollover rules under Code §401(a)(31), Code §402(f) and Code §3405(c).

The Plan could have applied the temporary waiver of required minimum distributions for 2020 in accordance with the terms of the applicable Investment Arrangement. If so, this should be indicated under the Elective Provisions and the Employer is not required to make further elections relating to the temporary waiver of required minimum distributions for 2020.

- (b) **Special rules regarding the temporary waiver of required minimum distribution rules for 2020.** In applying the provisions of the applicable section of the Plan for the 2020 calendar year, the following special rules apply:
- (1) The Required Beginning Date with respect to any individual was determined without regard to this IA §3.03 for purposes of applying the required minimum distribution rules applicable to the Plan;
 - (2) If Code §401(a)(9)(B)(ii) applies, the five-year period described in such provision was determined without regard to the 2020 calendar year;
 - (3) If the Plan permitted a Participant or beneficiary to elect whether the five-year rule or the life expectancy rule applied in determining required minimum distributions and the election period ended in the 2020 calendar year, the Plan Administrator could have extended the election deadline to the end of 2021;
 - (4) The Plan Administrator and Participants could have applied the transitional relief and special rules under Code §401(a)(9)(I) and IRS Notice 2020-51 relating to the temporary waiver of required minimum distributions for 2020 in any reasonable and consistent manner; and
 - (5) The Employer may describe any special rules that were applicable to the temporary waiver of the required minimum distribution rules for 2020 under the Elective Provisions, provided such special rules are consistent with CARES Act §2203, Code §401(a)(9)(I) and IRS Notice 2020-51.

ARTICLE IV AMENDMENT RELATING TO THE DISASTER TAX RELIEF ACT OF 2020

4.01 In General. On December 27, 2020, the Disaster Tax Relief Act of 2020, which was enacted as part of the Consolidated Appropriations Act, 2021, became law. Provisions of the Disaster Tax Relief Act of 2020 may have affected certain Plan provisions. The provisions of the Disaster Tax Relief Act of 2020 are effective as reflected in the provisions under this Article IV. The Plan Administrator administered the provisions of this Article IV consistent with a “good-faith” interpretation of the Disaster Tax Relief Act of 2020. To the extent this Article IV applies to the Plan, these provisions supersede any inconsistent provisions of the Plan.

4.02 Special Disaster-Related Rules. This IA §4.02 incorporates the provisions of the Disaster Tax Relief Act of 2020 §302 relating to special disaster-related rules for retirement plans. The provisions of this IA §4.02 apply only to the extent a distribution or loan was made to a qualified individual as provided under the Disaster Tax Relief Act of 2020 §302. If the Plan did not operationally apply the rules under this IA §4.02, such provisions do not apply to the Plan. The Plan Administrator documented through administrative procedures (including designating accounts from which special disaster-related distributions and loans could have been taken) or otherwise the manner in which the Plan operationally applied the rules under this IA §4.02. To the extent this IA §4.02 applies to the Plan, these provisions supersede any inconsistent provisions of the Plan or loan program.

- (a) **Eligibility for Qualified Disaster Distribution.** If administratively permitted by the Plan Administrator, a Participant could have taken a Qualified Disaster Distribution without regard to any distribution restrictions otherwise applicable under the Plan.

- (1) **Definitions.**
- (i) **Qualified Disaster Distribution.** A Qualified Disaster Distribution (as defined under the Disaster Tax Relief Act of 2020 §302(a)(4)(A)) is a distribution from the Plan made:
 - (A) on or after the first day of the Incident Period of a Qualified Disaster and before June 25, 2021, and
 - (B) to an individual whose principal place of abode at any time during the Incident Period of such Qualified Disaster was located in the Qualified Disaster Area with respect to such Qualified Disaster and who had sustained an economic loss by reason of such Qualified Disaster.
 - (ii) **Qualified Disaster Area.** A Qualified Disaster Area is any area with respect to which a major disaster was declared, during the period beginning on January 1, 2020, and ending on February 25, 2021, by the President under Robert T. Stafford Disaster Relief and Emergency Assistance Act §401 if the Incident Period of the disaster with respect to which such declaration was made began on or after December 28, 2019, and ended on or before December 27, 2020. Such term did not include any area with respect to which such a major disaster had been so declared only by reason of COVID-19.
 - (iii) **Qualified Disaster.** A Qualified Disaster is, with respect to any Qualified Disaster Area, the disaster by reason of which a major disaster was declared with respect to such area.
 - (iv) **Incident Period.** An Incident Period is, with respect to any Qualified Disaster, the period specified by the Federal Emergency Management Agency as the period during which such disaster occurred (except that such period shall not be treated as ending after January 26, 2021).
- (2) **Limit on amount of Qualified Disaster Distributions.** The aggregate amount of Qualified Disaster Distributions received by an individual for any taxable year (from all plans maintained by the Employer and any member of a controlled group which included the Employer) could not have exceeded the excess (if any) of \$100,000, over the aggregate amounts treated as Qualified Disaster Distributions received by such individual for all prior taxable years.
- (3) **Qualified Disaster Distributions treated as meeting certain Plan distribution requirements.** A Qualified Disaster Distribution is treated as meeting the requirements of Code §401(k)(2)(B)(i) and, in the case of a money purchase pension plan, a Qualified Disaster Distribution which was an in-service withdrawal is treated as meeting the distribution rules under Code §401(a).
- (b) **Repayment of Qualified Disaster Distribution.** As provided under the Disaster Tax Relief Act of 2020 §302(a)(3), a Participant who received a Qualified Disaster Distribution from the Plan or another Eligible Retirement Plan (as defined in Code §402(c)(8)(B)) may, at any time during the three-year period beginning on the day after the receipt of such distribution, make one or more Rollover Contributions to the Plan in an aggregate amount that does not exceed the amount of such Qualified Disaster Distribution. This IA §4.02(b) only applies if the Plan permits Rollover Contributions.
- (c) **Recontributions of Withdrawals for Home Purchases.** As provided under the Disaster Tax Relief Act of 2020 §302(b), a Participant who received a Qualified Distribution may make one or more Rollover Contributions to the Plan during the applicable period in an aggregate amount not to exceed the amount of such Qualified Distribution. For this purpose, a Qualified Distribution is any Hardship Distribution which was to be used to purchase or construct a principal residence in a Qualified Disaster Area, but which was not so used on account of the Qualified Disaster with respect to such area, and which was received during the period beginning on the date which is 180 days before the first day of the Incident Period of such Qualified Disaster and ending on the date which is 30 days after the last day of such Incident Period. This IA §4.02(c) only applies if the Plan permits Rollover Contributions.
- (d) **Special Loan Rules.** As provided under the Disaster Tax Relief Act of 2020 §302(c), the Plan Administrator could (but was not required to) revise the applicable loan requirements under the Plan to reflect (1) and (2) below.
- (1) **Increased Participant loan limits.** Notwithstanding the Participant loan limitations under the Plan, for purposes of determining the permissible Participant loans for a Qualified Individual during the 180-day period beginning on December 27, 2020, the loan limit under Code §72(p)(2)(A) could have been applied by substituting “\$100,000” for “\$50,000” and the adequate security requirement under Code §72(p)(2)(A)(ii) could have been applied using “the Participant’s vested Account Balance” rather than “one-half (½) of the Participant’s vested Account Balance.” A Qualified Individual for this purpose was any Participant whose principal place of abode at any time during the Incident Period of any Qualified Disaster is located in the Qualified Disaster Area with respect to such Qualified Disaster, and who had sustained an economic loss by reason of such Qualified Disaster.

- (2) **Delayed loan repayment date.** If a Qualified Individual (as defined in IA §4.02(d)(1) above) had an outstanding Participant loan on or after the first day of the Incident Period of a Qualified Disaster and ending on the date which is 180 days after the last day of the Incident Period:
- (i) the due date for repayment of the Participant loan could have been delayed for one year;
 - (ii) any subsequent repayments with respect to such loan could have been appropriately adjusted to reflect the delay in the due date under IA §4.02(d)(2)(i) and any interest accruing during such delay; and
 - (iii) in determining the five-year period and the term of the loan under Code §72(p)(2)(B) and (C), the one-year delay period described in IA §4.02(d)(2)(i) could have been disregarded.

ARTICLE V

AMENDMENT RELATING TO THE SECURE ACT AND DISASTER TAX RELIEF ACT OF 2019

5.01 In General. On December 20, 2019, the Further Consolidated Appropriations Act of 2019, which includes the SECURE Act and the Disaster Tax Relief Act of 2019 became law. The provisions of the Acts are effective at various times, as reflected in the provisions under this Article V. The Plan Administrator shall administer the provisions of this Article V consistent with a “good-faith” interpretation of these laws.

5.02 Modification of required minimum distribution rules.

- (a) **Increase in age for Required Beginning Date for mandatory distributions.** As provided under Code §401(a)(9)(C)(i)(I) as amended by SECURE Act §114, effective for distributions required to be made after December 31, 2019, with respect to Participants who attain age 70½ after such date, all references to “age 70½” under the applicable required minimum distribution provisions of the Plan are replaced with “age 72.” For purposes of determining required minimum distributions for calendar years beginning on or after January 1, 2022 (or such later date as specified in applicable regulations or guidance), the Plan Administrator must apply the provisions of this IA §5.02(a) consistent with proposed Treas. Reg §1.401(a)(9)-1 through 1.401(a)(9)-9 issued on February 24, 2022 (or subsequent applicable final regulations).
- (b) **Modifications of required minimum distribution rules for Designated Beneficiaries.** As provided under Code §401(a)(9)(H) as amended by SECURE Act §401, effective for distributions with respect to Participants who die after December 31, 2019 (or such later effective date applicable to the Plan), the applicable required minimum distribution rules under the Plan must be administered consistent with the following rules as provided under SECURE Act §401. (See IA §5.02(b)(1)(v) for effective date rules applicable to plans maintained pursuant to a Collective Bargaining Agreement and for Governmental Plans.) For purposes of determining required minimum distributions for calendar years beginning on or after January 1, 2022 (or such later date as specified in applicable final regulations or guidance), the Plan Administrator must apply the provisions of this IA §5.02(b) consistent with proposed Treas. Reg §1.401(a)(9)-1 through 1.401(a)(9)-9 issued on February 24, 2022 (or subsequent applicable final regulations or guidance). Application of the provisions of this IA §5.02(b) may depend on the Investment Arrangement(s) associated with the Plan.
 - (1) **10-year rule.** As provided under Code §401(a)(9)(H)(i), if a Participant dies before the distribution of the Participant’s entire vested Account Balance (regardless of whether the Participant dies before, on or after beginning required minimum distributions under the Plan), the entire vested Account Balance of the Participant will be distributed by the end of the calendar year that includes the 10th anniversary of the date of the Participant’s death. This is referred to as the “10-year rule.”
 - (i) **Exception to 10-year rule for Eligible Designated Beneficiaries.** As provided under Code §401(a)(9)(H)(ii) and Code §401(a)(9)(B)(iii), if any portion of the Participant’s interest is payable to an Eligible Designated Beneficiary, such portion may be distributed (in accordance with applicable regulations) over the life of such Eligible Designated Beneficiary (or over a period not extending beyond the life expectancy of such Eligible Designated Beneficiary), provided such distribution begins not later than one year after the date of the Participant’s death (except as provided under Code §401(a)(9)(B)(iv) relating to a surviving spouse) or such later date as the Secretary of Treasury may prescribe by regulations. This is referred to as the “life expectancy rule.” If the conditions of this exception are not satisfied, the 10-year rule under subparagraph (1) applies.
 - (ii) **Elective provisions for Eligible Designated Beneficiaries.** Unless the Employer elects otherwise under the Elective Provisions or the Plan applies the required minimum distribution rules in accordance with the terms of the Plan’s applicable Investment Arrangement(s), required minimum distributions under the Plan to an Eligible Designated Beneficiary when the Participant dies prior to the Required

Beginning Date shall be made by applying the Plan's pre-SECURE Act elections (including administrative and default elections) applicable to required minimum distributions, except that the 10-year rule under IA §3.02(b)(1) shall be substituted for the pre-SECURE Act 5-year rule as appropriate. For example, if the pre-SECURE Act Plan allowed the Participant or Designated Beneficiary to elect between the life expectancy rule and the 5-year rule prior to the SECURE Act effective date, then the Plan allows the Eligible Designated Beneficiary to elect between the life expectancy rule and the 10-year rule on or after the SECURE Act effective date.

Alternatively, the Employer may elect under the Elective Provisions to (1) apply the life expectancy rule, (2) apply the 10-year rule (including a fixed number of years less than 10), or (3) allow the Participant or the Eligible Designated Beneficiary to elect whether the 10-year rule or the life expectancy rule applies. If the Participant or Eligible Designated Beneficiary is allowed to elect whether the life expectancy rule or the 10-year rule applies and such Participant or Eligible Designated Beneficiary does not timely make such an election, then the Employer must elect under the Elective Provisions whether the life expectancy rule or the 10-year rule applies.

(A) **Timing of election.** Any Participant or Eligible Designated Beneficiary election permitted under this IA §5.02(b)(1)(ii) must be made no later than the end of the earlier of the calendar year by which distributions must be made in order to satisfy the 10-year rule and the calendar year in which distributions would be required to begin in order to satisfy the requirements of the life expectancy rule or, if applicable, by the time of the permitted delay if the surviving Spouse is the sole beneficiary as provided under Code §401(a)(9)(B)(iv).

(B) **Irrevocable election.** If a Participant or Eligible Designated Beneficiary elects under this IA §5.02(b)(1)(ii) to apply either the 10-year rule or the life expectancy rule, then, as of the last date the election may be made, the election is irrevocable with respect to the Eligible Designated Beneficiary (and all subsequent Designated Beneficiaries) and applies to all subsequent calendar years.

(iii) **Rules upon death of an Eligible Designated Beneficiary.** Generally, if an Eligible Designated Beneficiary dies before the Participant's entire vested Account Balance is distributed, the exception under IA §5.02(b)(1)(i) above shall not apply to any beneficiary of such Eligible Designated Beneficiary and the remainder of such portion shall be distributed by the end of the 10th calendar year following the calendar year of the death of such Eligible Designated Beneficiary.

(iv) **Special rule in case of certain trusts for disabled or chronically ill Eligible Designated Beneficiary.** The Plan may apply the special rules for certain "applicable multi-beneficiary trusts" as described under Code §§401(a)(9)(H)(iv) and (v), as added by SECURE Act §401.

(v) **Special effective date rules.**

(A) **Collective bargaining agreements.** In the case of a Plan maintained pursuant to one or more collective bargaining agreements between employee representatives and one or more Employers that were ratified before December 20, 2019, the amendments to Code §§401(a)(9)(E) and (H) and under this IA §5.02(b) apply to distributions with respect to Employees who die in calendar years beginning after December 31, 2021, or if earlier, the later of: (1) the date on which the last of the collective bargaining agreements terminated (without regard to any extension of the agreement to which the parties agree) on or after December 20, 2019, or (2) December 31, 2019.

(B) **Governmental Plans.** In the case of a Governmental Plan, the amendments to Code §§401(a)(9)(E) and (H) and this IA §5.02(b) apply to distributions with respect to Employees who die after December 31, 2021.

(2) **Definitions for purposes of this IA §5.02(b).**

(i) **Designated Beneficiary.** The term Designated Beneficiary means any individual designated as a beneficiary by the Participant or under the terms of the Plan.

(ii) **Eligible Designated Beneficiary.** The term Eligible Designated Beneficiary means, with respect to any Participant, any Designated Beneficiary who is:

(A) the surviving Spouse of the Participant;

(B) subject to IA §5.02(b)(2)(iii) below, a child of the Participant who has not reached age 21;

- (C) disabled (within the meaning of Code §72(m)(7));
- (D) a chronically ill individual (within the meaning of Code §7702B(c)(2), except that the requirements of Code §7702B(c)(2)(A)(i) thereof shall only be treated as met if there is a certification that, as of such date, the period of inability described in such subparagraph with respect to the individual is an indefinite one which is reasonably expected to be lengthy in nature);
- (E) an individual not described in any of the preceding subclauses who is not more than 10 years younger than the Participant; or
- (F) a Designated Beneficiary of a Participant if the Participant died before the effective date of Code §401(a)(9)(H) described in Prop. Treas. Reg. §1.401(a)(9)-1(b)(2)(i) and (ii), whichever applies to the Plan (or as provided under applicable final regulations).

The determination of whether a Designated Beneficiary is an Eligible Designated Beneficiary shall be made as of the date of death of the Participant.

- (iii) **Special rules for children.** An individual described in IA §5.02(b)(2)(ii)(B) above shall cease to be an Eligible Designated Beneficiary as of the date the individual reaches age 21 and any remainder of the portion of the individual's interest to which Code §401(a)(9)(H)(ii) applies shall be distributed under the 10-year rule.

5.03 Prohibition from making loans through credit cards. As provided under SECURE Act §108, effective for Participant loans made after December 20, 2019, a Plan may not make any Participant loan through any credit card or any other similar arrangement.

5.04 Special disaster-related distributions and loans. This IA §5.04 incorporates the provisions of the Disaster Tax Relief Act of 2019 §202 relating to special disaster-related rules for retirement plans. The provisions of this IA §5.04 applied only to the extent a distribution or loan was made to a qualified individual as provided under the Disaster Tax Relief Act of 2019 §202. If the Plan did not operationally apply the rules under this IA §5.04, such provisions do not apply to the Plan. The Plan Administrator documented through administrative procedures (including designating accounts from which special disaster-related distributions and loans could have been taken) or otherwise the manner in which the Plan operationally applied the rules under this IA §5.04. To the extent this IA §5.04 applies to the Plan, these provisions supersede any inconsistent provisions of the Plan or loan program.

- (a) **Eligibility for Qualified Disaster Distribution.** If administratively permitted by the Plan Administrator, a Participant could have taken a Qualified Disaster Distribution without regard to any distribution restrictions otherwise applicable under the Plan.

(1) Definitions.

- (i) **Qualified Disaster Distribution.** A Qualified Disaster Distribution (as defined under the Disaster Tax Relief Act of 2019 §202(a)(4)(A)) is a distribution from the Plan made:
 - (A) on or after the first day of the Incident Period of a Qualified Disaster and before June 17, 2020, and
 - (B) to an individual whose principal place of abode at any time during the Incident Period of such Qualified Disaster was located in the Qualified Disaster Area with respect to such Qualified Disaster and who had sustained an economic loss by reason of such Qualified Disaster.
- (ii) **Qualified Disaster Area.** A Qualified Disaster Area is any area with respect to which a major disaster was declared, during the period beginning on January 1, 2018, and ending on February 18, 2020, by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act §401 if the Incident Period of the disaster with respect to which such declaration was made began on or before December 20, 2019. Such term shall not include the California wildfire disaster (as defined in §20101 of subdivision 2 of division B of the Bipartisan Budget Act of 2018).
- (iii) **Qualified Disaster.** A Qualified Disaster is, with respect to any Qualified Disaster Area, the disaster by reason for which a major disaster was declared with respect to such area.

- (iv) **Incident Period.** An Incident Period is, with respect to any Qualified Disaster, the period specified by the Federal Emergency Management Agency as the period during which such disaster occurred (except that such period shall not be treated as ending after January 19, 2020).
- (2) **Limit on amount of Qualified Disaster Distributions.** The aggregate amount of Qualified Disaster Distributions received by an individual for any taxable year (from all plans maintained by the Employer and any member of a controlled group which included the Employer) could not have exceeded the excess (if any) of \$100,000, over the aggregate amounts treated as Qualified Disaster Distributions received by such individual for all prior taxable years. This limitation was applied separately with respect to distributions made due to each Qualified Disaster.
- (3) **Qualified Disaster Distributions treated as meeting certain Plan distribution requirements.** A Qualified Disaster Distribution under the Plan is treated as meeting the requirements of Code §401(k)(2)(B)(i).
- (b) **Repayment of Qualified Disaster Distribution.** As provided under the Disaster Tax Relief Act of 2019 §202(a)(3), a Participant who received a Qualified Disaster Distribution from the Plan or another Eligible Retirement Plan (as defined in Code §402(c)(8)(B)) may, at any time during the three-year period beginning on the day after the receipt of such distribution, make one or more Rollover Contributions to the Plan in an aggregate amount that does not exceed the amount of such Qualified Disaster Distribution. This IA §5.04(b) only applies if the Plan permits Rollover Contributions.
- (c) **Recontributions of Withdrawals for Home Purchases.** As provided under the Disaster Tax Relief Act of 2019 §202(b), a Participant who received a Qualified Disaster Distribution may make one or more Rollover Contributions to the Plan during the applicable period in an aggregate amount not to exceed the amount of such Qualified Disaster Distribution. For this purpose, a Qualified Disaster Distribution is any Hardship Distribution which (1) was to be used to purchase or construct a principal residence in a Qualified Disaster Area, but was not so used on account of the Qualified Disaster with respect to such area, and (2) was received during the period beginning on the date which is 180 days before the first day of the Incident Period of such Qualified Disaster and ending on the date which is 30 days after the last day of such Incident Period. This IA §5.04(c) only applies if the Plan permits Rollover Contributions.
- (d) **Special Loan Rules.** As provided under the Disaster Tax Relief Act of 2019 §202(c), the Plan Administrator could (but was not required to) revise the applicable loan requirements under the Plan to reflect IA §5.04(d)(1) and/or IA §5.04(d)(2) below.
 - (1) **Increased Participant loan limits.** Notwithstanding the Participant loan limitations under the Plan, for purposes of determining the permissible Participant loans for a Qualified Individual during the 180-day period beginning on December 20, 2019, the loan limit under Code §72(p)(2)(A) could have been applied by substituting “\$100,000” for “\$50,000” and the adequate security requirement under Code §72(p)(2)(A)(ii) could have been applied using “the Participant’s vested Account Balance” rather than “one-half (½) of the Participant’s vested Account Balance.” A Qualified Individual for this purpose was any Participant whose principal place of abode at any time during the Incident Period of any Qualified Disaster was located in the Qualified Disaster Area with respect to such Qualified Disaster, and who had sustained an economic loss by reason of such Qualified Disaster.
 - (2) **Delayed loan repayment date.** If a Qualified Individual (as defined in IA §5.04(d)(1) above) had an outstanding Participant loan on or after the first day of the Incident Period of a Qualified Disaster and that ended on the date which was 180 days after the last day of the Incident Period:
 - (i) the due date for repayment of the Participant loan could have been delayed for one year;
 - (ii) any subsequent repayments with respect to such loan could have been appropriately adjusted to reflect the delay in the due date under IA §5.04(d)(2)(i) and any interest accruing during such delay; and
 - (iii) in determining the five-year period and the term of the loan under Code §72(p)(2)(B) and (C), the one-year delay period described in subparagraph (i) could have been disregarded.
- 5.05 **Elimination of notice requirement for nonelective Safe Harbor 403(b) Plans.** As provided under SECURE Act §103(a) and consistent with IRS Notice 2020-86, effective for Plan Years beginning after December 31, 2019, the annual safe harbor notice requirements do not apply to a Safe Harbor 403(b) Plan that satisfies the requirements of Code §401(k)(12) by providing Safe Harbor Employer Contributions (as defined under Section 1.119 of the Plan) or the requirements of Code §401(k)(13) by providing QACA Safe Harbor Employer Contributions (as defined under Section 1.101). However, a Safe Harbor 403(b) Plan must provide each Eligible Employee with an effective opportunity to make or change an election to make Salary Deferrals at least once each Plan Year.

(a) **Special rules applicable to the elimination of the notice requirement if the Plan provides for Safe Harbor Employer Contributions.** If the Plan provides for Safe Harbor Employer Contributions, the following special rules apply:

- (1) If the Plan intends to satisfy the deemed compliance with the ACP test rules under Section 6.04(h) of the Plan and Code §401(m)(11)(A), the Plan must continue to satisfy the annual notice requirements under Section 6.04(a)(4) of the Plan. However, if the Plan does not intend to satisfy the deemed compliance with the ACP test rules (and thus performs the ACP test), then the annual notice requirements under Section 6.04(a)(4) of the Plan do not apply.
- (2) All other applicable notice requirements under the Plan continue to apply.
- (3) The notice requirements under Treas. Reg. §§1.401(k)-3(g)(1)(ii)(A)(2) and 1.401(m)-3(h)(1)(ii)(A)(2) relating to the possible mid-year reduction or suspension of Safe Harbor Employer Contributions continue to apply.
- (4) If the Plan adopts an amendment to reduce or suspend Safe Harbor Employer Contributions during a Plan Year and later readopts an amendment to provide the Safe Harbor Employer Contributions for the entirety of such Plan Year, the Plan is not required to satisfy the ACP test (as applicable) for the Plan Year.
- (5) The contingent and supplemental notice requirements under the retroactive plans amendment requirements of Code §401(k)(12)(F) and as discussed under Section 6.04(a)(4)(iii) do not apply, unless the Plan intends to qualify as a safe harbor design as set forth under Code §401(m)(11) (i.e., deemed compliance with the ACP test).

(b) **Special rules applicable to the elimination of the notice requirement if the Plan provides for QACA Safe Harbor Employer Contributions.** If the Plan provides for QACA Safe Harbor Employer Contributions, the following special rules apply:

- (1) Even if the Plan intends to satisfy the deemed compliance with the ACP test rules under Section 6.04(h) of the Plan and Code §401(m)(11)(A), the Plan is not required to satisfy the annual notice requirements under Section 6.04(b)(5) of the Plan. If the Plan does not intend to satisfy the deemed compliance with the ACP test rules (and thus performs the ACP test), then the annual notice requirements under Section 6.04(a)(4) of the Plan do not apply.
- (2) All other applicable notice requirements under the Plan continue to apply.
- (3) The notice requirements under Treas. Reg. §§1.401(k)-3(g)(1)(ii)(A)(2) and 1.401(m)-3(h)(1)(ii)(A)(2) relating to the possible mid-year reduction or suspension of QACA Safe Harbor Employer Contributions continue to apply.
- (4) If the Plan adopts an amendment to reduce or suspend QACA Safe Harbor Employer Contributions during a Plan Year and later readopts an amendment to provide the QACA Safe Harbor Employer Contributions for the entirety of such Plan Year, the Plan is not required to satisfy the ACP test (as applicable) for the Plan Year.
- (5) The contingent and supplemental notice requirements under the retroactive plans amendment rules of Treas. Reg. §1.401(k)-3(f) do not apply.

5.06 Delay in adopting provisions for nonelective Safe Harbor 403(b) Plan as provided under SECURE Act §§103(b) and (c).

- (a) **Amendment into a 3% nonelective Safe Harbor 403(b) Plan.** Effective for Plan Years beginning after December 31, 2019, an Employer may amend the Plan at any time before the 30th day before the close of the Plan Year to satisfy the requirements of a Safe Harbor 403(b) Plan by making a Safe Harbor Employer Contribution of at least 3% of Plan Compensation or a QACA Safe Harbor Employer Contribution of at least 3% of Plan Compensation, as applicable. The Employer may designate the percentage of Plan Compensation and the Plan Year for which the Plan is intended to be a Safe Harbor 403(b) Plan under the Elective Provisions.
- (b) **Amendment into a 4% nonelective Safe Harbor 403(b) Plan.** Effective for Plan Years beginning after December 31, 2019, an Employer may amend the Plan to satisfy the requirements of a Safe Harbor 403(b) Plan by making Safe Harbor Employer Contributions or QACA Safe Harbor Employer Contributions, as applicable, after the 30th day before the close of the Plan Year if (1) the Plan is amended to provide for a Safe Harbor Employer Contribution of at least 4% of Plan Compensation or a QACA Safe Harbor Employer Contribution of at least 4% of Plan Compensation, as applicable for all Eligible Employees for that Plan Year and (2) the Plan is amended no later than the last day for distributing Excess Contributions for the Plan Year. The Employer may designate the percentage of Plan

Compensation and the Plan Year for which the Plan is intended to be a Safe Harbor 403(b) Plan under the Elective Provisions.

5.07 Portability of lifetime income options. Effective for Plan Years beginning after December 31, 2019 and as provided under Code §§403(b)(11)(D) and 403(b)(7)(A)(i)(VI), the Plan may allow a Qualified Distribution of a Lifetime Income Investment and a distribution of a Lifetime Income Investment in the form of a Qualified Plan Distribution Annuity Contract, provided such distribution is made within the 90-day period ending on the date when the Lifetime Income Investment is no longer authorized to be held as an investment option under the Plan. The Plan Administrator may administratively apply the rules of Code §§403(b)(11)(D) and 403(b)(7)(A)(i)(VI) to any applicable Plan investment meeting the definition of a Lifetime Income Investment. The Plan Administrator will separately document the manner of application of the rules under this IA §5.07 and apply the rules in a consistent and nondiscriminatory manner.

(a) Definitions.

- (1) Qualified Distribution.** A Qualified Distribution is a direct trustee-to-trustee transfer to an Eligible Retirement Plan.
- (2) Lifetime Income Investment.** A Lifetime Income Investment is an investment option designed to provide an Employee with election rights that (1) are not uniformly available with respect to other investment options under the Plan; and (2) are rights to a Lifetime Income Feature available through a contract or other arrangement offered under the Plan, as defined under Code §401(a)(38)(B)(ii). The Plan Administrator will determine whether an investment option under the Plan is a Lifetime Income Investment.
- (3) Lifetime Income Feature.** A Lifetime Income Feature is (1) a feature that guarantees a minimum level of income annually (or more frequently) for at least the remainder of the life of the Employee or the joint lives of the Employee and the Employee's Designated Beneficiary, or (2) an annuity payable on behalf of the Employee under which payments are made in substantially equal periodic payments (not less frequently than annually) over the life of the Employee or the joint lives of the Employee and the Employee's Designated Beneficiary, as defined under Code §401(a)(38)(B)(iii).
- (4) Qualified Plan Distribution Annuity Contract.** A Qualified Plan Distribution Annuity Contract is an annuity contract purchased for a Participant and distributed to the Participant by the Plan, as defined under Code §401(a)(38)(B)(iv).

(b) Restrictions on in-service distributions. Effective no earlier than for Plan Years beginning after December 31, 2019, to the extent that the Plan Administrator applies the rules under subparagraph (a) above, the Plan does not violate the in-service distribution restrictions described under Section 8.03(b) of the Plan.

5.08 Qualified Birth or Adoption Distributions ("QBADs"). As provided for under SECURE Act §113, effective no earlier than for Plan Years beginning after December 31, 2019, if elected under the Elective Provisions, the permissible distribution events may include QBADs. The Employer may restrict in a nondiscriminatory manner the availability of QBADs to terminated Participants or certain active Participants under the Elective Provisions. The Plan Administrator may use the guidance provided under IRS Notice 2020-68 in applying the rules under this IA §5.08.

(a) Definitions.

- (1) Qualified Birth or Adoption Distribution ("QBAD").** A QBAD (as defined under Code §72(t)(2)(H)(iii)(I)) is a distribution from the Plan to a Participant if made during the one-year period beginning on the date on which a child of the Participant is born or on which the legal adoption by the individual of an Eligible Adoptee is finalized.
- (2) Eligible Adoptee.** An Eligible Adoptee (as defined under Code §72(t)(2)(H)(iii)(II)) is any individual (other than a child of the Participant's spouse) who has not attained age 18 or is physically or mentally incapable of self-support. The determination of whether an individual is physically or mentally incapable of self-support is made in the same manner as the determination of whether an individual is disabled under Code §72(m)(7), which defines when an individual is disabled for purposes of the exception to the 10% additional tax under Code §72(t)(2)(A)(iii).

(b) \$5,000 limitation. The Plan is not treated as violating any Code requirement merely because it treats a distribution (that would otherwise be a QBAD) to an individual as a QBAD, provided that the aggregate amount of such distributions to that Participant from all plans maintained by the Employer does not exceed \$5,000.

- (1)** Each parent may receive a QBAD of up to \$5,000 with respect to the same child or Eligible Adoptee.

- (2) An individual is permitted to receive a QBAD with respect to the birth of more than one child or the adoption of more than one Eligible Adoptee if the distributions are made during the one-year period following the date on which the children are born or the legal adoption for the Eligible Adoptees is finalized.
- (c) **Recontributions to applicable Eligible Retirement Plans.** Any portion of a QBAD may, at any time after the date on which the distribution was received, be recontributed to an applicable Eligible Retirement Plan to which an Eligible Rollover Distribution can be made. If the Employer adds the ability for Plan Participants to receive QBADs to the Plan, a Participant who has received a QBAD may recontribute, up to the amount that was distributed from the Plan to the Participant, provided the Participant otherwise is eligible to make Rollover Contributions to the Plan at the time the Participant wishes to recontribute the QBAD. In the case of a recontribution made with respect to a QBAD from an applicable Eligible Retirement Plan other than an IRA, an individual is treated as having received the distribution as an Eligible Rollover Distribution (as defined in Code §402(c)(4)) and as having transferred the amount to an applicable Eligible Retirement Plan in a direct trustee-to-trustee transfer within 60 days of the distribution.
- (d) **Other applicable rules.** The following rules apply to QBADs:
 - (1) A distribution to an individual will not be treated as a QBAD with respect to any child or Eligible Adoptee unless the individual includes the name, age, and the Taxpayer Identification Number (TIN) of the child or Eligible Adoptee on the individual's tax return.
 - (2) A QBAD is includible in gross income, but it is not subject to the 10% additional tax under Code §72(t)(1).
 - (3) In making a determination whether an individual is eligible for a QBAD, the Employer or Plan Administrator is permitted to rely on reasonable representations from the individual, unless the Employer or Plan Administrator has actual knowledge to the contrary.
 - (4) A QBAD is not treated as an Eligible Rollover Distribution for purposes of the direct rollover rules of Code §401(a)(31), the notice requirement under Code §402(f), and the mandatory withholding rules under Code §3405.

5.09 Increase of cap for QACA Safe Harbor 403(b) Plan. As provided for under SECURE Act §102, effective for Plan Years beginning after December 31, 2019 and as elected under the Elective Provisions, the Employer may increase the limitation on the default rates under a QACA Safe Harbor 403(b) Plan up to 15% after the initial period that a Participant's deemed election applies. The automatic deferral percentage in a QACA Safe Harbor 403(b) Plan may not exceed 10% during the initial period. The initial period begins when the Employee first begins making automatic deferrals under the QACA Safe Harbor 403(b) Plan and ends on the last day of the following Plan Year, unless otherwise indicated in the Adoption Agreement.

5.10 Including Difficulty of Care Payments in Total Compensation. Effective for Plan Years beginning after December 31, 2015, as provided under Code §415(c)(8) the following paragraph (f) is added to the definition of Total Compensation:

- “(f) **Special rules for difficulty of care payments.** In the case of a Participant who for a taxable year excludes from gross income under Code §131 a qualified foster care payment which is a difficulty of care payment, the Participant's Total Compensation shall be increased by the amount of the excludable difficulty of care payments made by the Employer. Any contribution that is allowable due to such increase shall be treated as an After-Tax Employee Contribution and shall not cause the Plan to be treated as failing applicable plan requirements under Code §403(b).”

5.11 Adoption of Retirement Income Account by a QCCO or NQCCO. Notwithstanding any other provision of the Plan, as provided under SECURE Act §111, the Retirement Income Account 403(b) Plan (#09-001) may permit the participation of an Employee described in Code §414(e)(3)(B), effective July 1, 2020. Thus, a Qualified Church-Controlled Organization (QCCO) and a Non-Qualified Church-Controlled Organization (NQCCO) (as defined below) may adopt the Retirement Income Account 403(b) Plan (#09-001) and the Note under AA §1-3(a) indicating that QCCOs and NQCCOs may not adopt the Retirement Income Account 403(b) Plan (#09-001) no longer applies. The Plan Administrator will administer the Plan consistent with a “good-faith” interpretation of the provisions of Code §403(b)(9)(B), as amended.

- (a) **Application of the nondiscrimination rules.** The nondiscrimination rules of Code §403(b)(12) apply to any Employee participating in the Retirement Income Account 403(b) Plan other than an Employee of a Church-Related Organization or QCCO. Thus, the Plan provisions relating to the nondiscrimination rules applicable to a Church retirement/welfare board and a self-employed Minister apply for this purpose. The adopting Employer must identify whether it is a Church-Related Organization, QCCO, NQCCO or any other employer that may adopt a Retirement Income Account. In the case of Multiple Employer Plan, Participating Employers that are not part of the same Related Employer group must identify whether it is a Church-Related Organization, QCCO, NQCCO or any other employer that may adopt a Retirement Income Account.
- (b) **Definitions.**

- (1) **Qualified Church-Controlled Organization (QCCO).** An organization described in Code §3121(w)(3)(B) and the Treasury Regulations thereunder, and generally refers to any church controlled, tax-exempt organization described in Code§501(c)(3) of the Internal Revenue Code, other than an organization which:
- (i) offers goods, services, or facilities for sale, other than on an incidental basis, to the general public, other than goods, services, or facilities which are sold at a nominal charge which is substantially less than the cost of providing such goods, services, or facilities; and
 - (ii) normally receives more than 25% of its support from either: (1) governmental sources, or (2) receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities, in activities which are not unrelated trades or businesses, or both.
- (2) **Non-Qualified Church-Controlled Organization (NQCCO).** A church-controlled, tax-exempt organization described in Code §501(c)(3) that does not meet the definition of a Qualified Church-Controlled Organization (QCCO).

ARTICLE VI
PRE-APPROVED CYCLE 1 403(b) PLAN
CARES/SECURE ACTS INTERIM AMENDMENT
ELECTIVE PROVISIONS

These Elective Provisions provide for elections related to the Interim Amendment. If the adopting Employer agrees to the default for a particular provision or the provision does not apply to the Employer's Plan, the adopting Employer does not need to make an election for that provision. If the adopting Employer wishes to override any of the defaults, the adopting Employer should make the appropriate election(s) in the Elective Provisions below and sign where indicated.

Application of the Interim Amendment and the Elective Provisions may depend on the Investment Arrangement(s) associated with the Plan.

CS-1. TEMPORARY WAIVER OF REQUIRED MINIMUM DISTRIBUTIONS FOR 2020 (See IA §3.03)

[Note: Do not complete these Elective Provisions if the Plan was not in existence during 2020 or if the temporary waiver otherwise did not apply to the Plan.]

- ☐ (a) **Temporary waiver of required minimum distributions determined under applicable Investment Arrangement(s).** The Plan applied the temporary waiver of required minimum distributions for 2020 in accordance with the terms of the applicable Investment Arrangement(s). *[Note: If this CS-1(a) is elected, no elections are necessary under CS-1(b) below.]*
- ☐ (b) **Default if Participant fails to elect.** For purposes of applying the required minimum distribution rules for the 2020 calendar year, effective January 1, 2020 (or such later date as designated below), a Participant (including an Alternate Payee or beneficiary of a deceased Participant) who was eligible to receive a required minimum distribution for the 2020 calendar year could elect whether to receive the 2020 RMD or 2020 Extended RMD (as defined in IA §3.03). If a Participant did not specifically elect to take the 2020 RMD or 2020 Extended RMD from the Plan, such distribution was not made for the 2020 calendar year. The Employer may modify this default rule below, provided such modification satisfies the requirements under Code §401(a)(9)(I) and any applicable IRS guidance.
- ☐ (1) **2020 RMDs and 2020 Extended RMDs were made.** 2020 RMDs and 2020 Extended RMDs were made to Participants who were otherwise required to receive a required minimum distribution for the 2020 calendar year, unless the Participant elected to not receive such distribution.
- ☒ (2) **2020 RMDs were not made, but 2020 Extended RMDs were made.** 2020 RMDs were not made for the 2020 calendar year, but 2020 Extended RMDs were made for the 2020 calendar year, unless the Participant elected otherwise.
- ☐ (3) **2020 RMDs were made, but 2020 Extended RMDs were not made.** 2020 RMDs were made for the 2020 calendar year, but 2020 Extended RMDs were not made for the 2020 calendar year, unless the Participant elected otherwise.
- ☐ (4) **Direct Rollovers.** Unless elected otherwise below, the Plan offered a Direct Rollover only for distributions that were Eligible Rollover Distributions in the absence of Code §401(a)(9)(I).
Instead of the default above, the following were treated as Eligible Rollover Distributions in 2020:
- ☐ (i) 2020 RMDs
- ☐ (ii) 2020 RMDs and 2020 Extended RMDs
- ☐ (iii) 2020 RMDs, but only if paid with an additional amount that is an Eligible Rollover Distribution without regard to Code §401(a)(9)(I)
- ☐ (iv) Describe: _____
- ☐ (5) **Describe other modifications of the default participant election rules:** _____
- ☐ (6) **Effective date.** Instead of January 1, 2020, the effective date of the amendment providing for a choice of whether a Participant or beneficiary could receive 2020 RMDs was effective: _____
- ☐ (c) **Describe any special rules, including any special effective dates, the Plan applied to required minimum distributions for 2020:** _____

CS-2. REQUIRED MINIMUM DISTRIBUTION ELECTIONS (IA §5.02(b)(1)(ii)).

If the Plan applies the required minimum distribution rules under Code §401(a)(9) in accordance with the terms of the Plan's Investment Arrangement(s), then such Investment Arrangement(s) will continue to determine the required minimum distributions under the Plan and **no elections are required under this IA CS-2.**

Alternatively, if the Plan determines the application of the required minimum distribution rules under Code §401(a)(9), effective for distributions with respect to Participants who die after December 31, 2019 (or such later effective date applicable to the Plan. See IA §5.02(b)(1)(v)) and before the applicable Required Beginning Date, the Plan's pre-SECURE Act elections (including administrative and default elections) applicable to required minimum distributions continue to apply to **Eligible Designated Beneficiaries**, except that the 10-year rule will be substituted for the 5-year rule, as appropriate. **To override this default provision, complete (a) and/or (b) below.**

☐ (a) **Application of life expectancy and 10-year rules to Eligible Designated Beneficiaries.** Instead of the default, the Plan will apply the following rule:

- ☐ (1) Effective _____, the life expectancy rule applies to all Eligible Designated Beneficiaries.
- ☐ (2) Effective _____, the 10-year rule applies to all Eligible Designated Beneficiaries.
- ☐ (3) Effective _____, the entire interest of an Eligible Designated Beneficiary will be distributed by the end of the _____ calendar year [may not be greater than 9th] following the year the Participant dies.
- ☐ (4) Effective _____, the Participant or Eligible Designated Beneficiary may elect to apply either the 10-year rule or the life expectancy rule to determine the required minimum distributions when the Participant dies before his/her Required Beginning Date. If no election is timely made:
 - ☐ (i) the life expectancy rule applies.
 - ☐ (ii) the 10-year rule applies.
 - ☐ (iii) the 10-year rule, reduced to _____ years applies.
- ☐ (5) Describe the manner (including effective date) in which the 10-year rule and life expectancy rule apply to Eligible Designated Beneficiaries: _____

☐ (b) **Special rules.** Describe any special rules that apply for purposes of the required minimum distribution rules under Code §401(a)(9): _____

[Note: Any special rules for determining required minimum distributions for calendar years beginning on or after January 1, 2022 (or such later date as specified in applicable regulations or guidance) must comply with proposed Treas. Reg §§1.401(a)(9)-1 through 1.401(a)(9)-9 issued on February 24, 2022 (or subsequent applicable final regulations).]

CS-3. DELAYED ADOPTION OF SAFE HARBOR 403(b) PLAN (IA §5.06)

(a) **Amendment into a 3% nonelective Safe Harbor 403(b) Plan accounts (See IA §5.06(a)).** Unless an election is made below, the Plan is not amended and the current Plan provisions will continue to apply. [Applies only to 501(c)(3), Church and Retirement Income Accounts that are subject to ERISA. Do not complete if plan will not provide for a Safe Harbor contribution.]

- ☐ (1) The Plan is amended to add a _____% [insert amount of at least 3%] Safe Harbor 403(b) Plan Employer Contribution, effective for the _____ [insert applicable Plan Year] Plan Year. The elected percentage will continue to apply for future Plan Years, unless otherwise provided in CS-3(a)(3) or by a subsequent Plan amendment.
- ☐ (2) The Plan is amended to add a _____% [insert amount of at least 3%] QACA Safe Harbor 403(b) Plan Employer Contribution, effective for the _____ [insert applicable Plan Year] Plan Year. The elected percentage will continue to apply for future Plan Years, unless otherwise provided in CS-3(a)(3) or by a subsequent Plan amendment.
- ☐ (3) Describe any special provisions applicable to the adoption of a 3% nonelective Safe Harbor 403(b) Plan: _____

(b) **Amendment into a 4% nonelective Safe Harbor 403(b) Plan accounts See IA §5.06(b).** Unless an election is made below, the Plan is not amended and the current Plan provisions will continue to apply.

- ☐ (1) The Plan is amended to add a _____% [insert amount of at least 4%] Safe Harbor 403(b) Plan Employer Contribution, effective for the _____ [insert applicable Plan Year] Plan Year. The elected percentage

will continue to apply for future Plan Years, unless otherwise provided in CS-3(b)(3) below or by a subsequent Plan amendment.

- ☐ (2) The Plan is amended to add a ____% [insert amount of at least 4%] QACA Safe Harbor 403(b) Plan Employer Contribution, effective for the ____ [insert applicable Plan Year] Plan Year. The elected percentage will continue to apply for future Plan Years, unless otherwise provided in CS-3(b)(3) below or by a subsequent Plan amendment.
- ☐ (3) For Plan Years following the effective date stated under CS-2(b)(1) or (2), the Safe Harbor Employer Contribution will be ____% [insert amount of at least 3%].
- ☐ (4) Describe any special provisions applicable to the adoption of a 4% nonelective Safe Harbor 403(b) Plan: _____

CS-4. QUALIFIED BIRTH OR ADOPTION DISTRIBUTIONS (“QBADS”). (See IA §5.08)

Unless an election is made below, the Plan does not allow for QBADS.

- ☐ (a) Qualified Birth or Adoption Distributions are available from the following sources to Plan Participants as of _____ [insert date no earlier than the first day of the Plan Year beginning after December 31, 2019]: [**Note:** May be checked even if no in-service distributions are otherwise permitted under the Plan.]
- ☐ (1) All available sources
- ☐ (2) Pre-Tax Deferral Account
- ☐ (3) Roth Deferral Account (including In-Plan Roth Conversion Account)
- ☐ (4) Matching Contribution Account
- ☐ (5) Qualified Matching Contribution (QMAC) Account
- ☐ (6) Employer Contribution Account
- ☐ (7) Qualified Nonelective Contribution (QNEC) Account
- ☐ (8) Safe Harbor Contribution Account(s)
- ☐ (9) Rollover Contribution Account
- ☐ (10) After-Tax Employee Contribution Account
- ☐ (11) Transfer Account
- ☐ (12) Describe available sources: _____
- ☐ (b) If CS-4(a) is elected, QBADS are available to all Participants who have the applicable Account(s), unless otherwise indicated below.
- ☐ (1) QBADS are not available to terminated Participants.
- ☐ (2) QBADS will only be permitted if the Participant is 100% vested in the source from which the withdrawal is taken.
- ☐ (3) Describe the Participants who may receive QBADS: _____
- ☐ (c) Describe any special rules related to QBADS: _____

CS-5. INCREASE OF CAP FOR QACA SAFE HARBOR 403(b) PLAN. (See IA §5.09) [Applies only to 501(c)(3) and Church and Retirement Income Accounts that are subject to ERISA. Do not complete if plan does not provide for a QACA Safe Harbor contribution.]

Unless an election is made below, the Employer does not elect to increase the cap for its QACA Safe Harbor 403(b) Plan.

- ☐ (a) The cap on the automatic increase of the automatic deferral amount as specified under AA §6A-8(a)(3)(ii)(B) is increased to ____% [insert number greater than 10, not more than 15], effective as of _____ [insert date no earlier than the first day of the Plan Year beginning after December 31, 2019].
- ☐ (b) Describe any special rules related to the increase of cap for QACA Safe Harbor 403(b) Plan: _____

CS-6. ADOPTION OF RETIREMENT INCOME ACCOUNT (09-001) BY A QCCO OR NQCCO. (See IA §5.11)

Effective July 1, 2020, Employees described in Code §414(e)(3)(B) may participate in the Retirement Income Account 403(b) Plan (09-001). This includes Qualified Church-Controlled Organizations, Non-Qualified Church-Controlled Organizations and certain other Employers with Employees described in Code §414(e)(3)(B). Such Employers, including Participating Employers, wishing to adopt the Retirement Income Account 403(b) Plan (09-001) should complete CS-6(a) and CS-6(c) and the Retirement Income Account 403(b) Plan (09-001) Adoption Agreement. Participating Employers should complete CS-6(b) and CS-6(c) and complete the Participating Employer Adoption Page of the Retirement Income Account 403(b) Plan (09-001) Adoption Agreement.

[Note: A Church-Related Organization (including a Church), a Self-Employed Minister or a Church/Retirement/Welfare Board wishing to adopt the Retirement Income Account 403(b) Plan (09-001) need not complete this CS-6 and should instead complete the Adoption Agreement only.]

(a) **Type of Employer.**

☐ (1) Qualified Church-Controlled Organization (as defined in IA §5.11(b)(1)).

☐ (2) Non-Qualified Church-Controlled Organization (as defined in IA §5.11(b)(2)).

☐ (3) Other organization with Employees described in Code §414(e)(3)(B)
[Describe] _____

(b) **Type of Participating Employer.**

☐ (1) Qualified Church-Controlled Organization (as defined in IA §5.11(b)(1)).

☐ (2) Non-Qualified Church-Controlled Organization (as defined in IA §5.11(b)(2)).

☐ (3) Other organization with Employees described in Code §414(e)(3)(B)
[Describe] _____

(c) **Effective Date of Plan adoption:** _____ [Date can be no earlier than July 1, 2020]

CS-7. SPECIAL PROVISIONS.

If the Employer wishes to provide additional or clarifying provisions to this Interim Amendment, the Employer may include such provisions below.

☐ Describe any special rules related to this Interim Amendment: _____

APPLICATION OF INTERIM AMENDMENT

Pursuant to Revenue Procedure 2021-37 and Section 14.01(a) of the Plan, this Interim Amendment has been adopted by the Pre-Approved Plan Provider on behalf of all adopting Employers. If the Employer wishes to override the Provider's (default) elections, the Employer (or the authorized representative of the Employer) must execute this Interim Amendment by signing below. This amendment applies to the signatory Employer and all Participating Employers under the Plan.

(Name of Plan)

(Name of Employer)

(Name of Authorized Representative, if applicable)

(Title)

(Signature)

(Date)

ITEM#/MEETING	B261CA2/Board
DATE:	November 17, 2025
SUBJECT:	2025 Continuation of Operations Plan (COOP)
FOR ACTION:	Yes
RECOMMENDED ACTION:	Approve 2025 COOP as presented
FINANCIAL IMPACT:	None
AS RECOMMENDED BY:	Governance Committee
ELC STAFF LEAD	Hubert Cesar, CICO

Background

The ELC is required by the Department of Early Learning (DEL) to maintain a Continuation of Operations Plan (COOP) in the circumstances that a disaster, manmade or natural, disrupts the ELC's daily business operations. The COOP is updated annually, as necessary, and sent to DEL. Specifically, the COOP is designed to:

1. Ensure the ELC of Broward County is prepared to respond to emergencies, recover from them, and mitigate their impact.
2. Ensure that the ELC is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated.

Current Status

The Continuity of Operations Plan (COOP) was last approved by the Board in 2020. Since that time, the plan has been carefully reviewed and updated to enhance clarity, improve usability, and align with current operational practices and organizational structure. The updates were made to ensure that the Coalition can continue providing essential services with minimal disruption during any emergency or unforeseen event.

Revisions focus on simplifying the document for easier implementation, updating staff references, and clarifying closure procedures to ensure consistent and timely decision-making during emergency events. The plan also strengthens communication protocols, reinforces coordination with state and local emergency management partners, and ensures that all updates reflect current leadership roles and internal processes. These revisions make the COOP a more effective, user-friendly tool that supports preparedness, continuity, and operational resilience across the organization. Below is a list of key COOP changes and the updated COOP can be reviewed both with and without track changes following this document.

List of Key COOP Changes

1. Leadership & Roles: CEO confirmed as Emergency Coordinating Officer (ECO). CAO serves as backup. Updated contact and delegation lists.
 - Decision Protocol:
 - When schools are in session, ELC follows Broward County School District closures.
 - During breaks or off-season, ELC follows Broward County Government/Emergency Management.
 - Continuity of Operations: Clearer process for activation, communication, financial continuity, and IT recovery. Alternate facilities and remote work provisions provided.
 - Financial Safeguards: Steps added to ensure timely provider payments, payroll, and vendor obligations during emergencies.
 - Communication: Defined procedures for staff, provider, and partner updates through email, website, social media, and automated alerts.
 - Technology & Data: Expanded IT backup and remote access protocols to protect critical systems and records.
 - Testing & Review: Annual training, drills, and after-action reviews added to keep the COOP current and effective.

2. Attachments Updated

- Core Emergency Response Team
- Alternate Facilities
- Delegation of Authority
- Standardized Communications Templates
- Updated Organizational Chart
- Updated Partner and Vendor Contact Lists

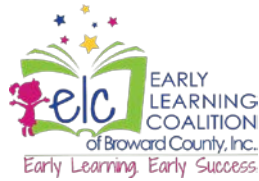
Recommendation:

On November 10, 2025, the Governance Committee recommended that the Board Approve the updated 2025 Continuation of Operations Plan (COOP) as presented.

Supporting Documents

Draft 2025 COOP Document with track changes

Draft 2025 COOP Document (clean version)



CONTINUATION OF OPERATIONS PLAN (COOP)

**Early Learning Coalition of Broward County, Inc.
1475 W. Cypress Creek Rd., Suite 301
Ft. Lauderdale, FL 33309**

**Renee Jaffe, Chief Executive Officer
(954) 377-2188
FAX (954) 377-2192
rjaffe@elcbroward.org**

Notice: This document contains information pertaining to the deployment, mobilization, and tactical operations of the Division of Early Learning and the local early learning coalition in response to emergencies and is exempt from public disclosure under the provisions of section 281.301, Florida Statutes.

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SECTION I: INTRODUCTION

I-1 Purpose

Pursuant to Section 252.365, Florida Statutes, *Emergency Coordination Officers; disaster-preparedness plans*, this Continuity of Operations Plan ("COOP") establishes policy and guidance to ensure the continued execution of the mission-essential functions for the Division of Early Learning and the local early learning coalitions in the event that an emergency threatens or incapacitates operations, and requiring the relocation of selected personnel and functions of the Early Learning Coalition of Broward County, Inc. 1475 W. Cypress Creek Rd., Suite 301, Ft. Lauderdale, FL 33309. Specifically, this plan is designed to:

1. Ensure the Early Learning Coalition of Broward County, Inc. ("ELC") is prepared to respond to emergencies, recover from them, and mitigate their impact.
2. Ensure that the ELC is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated.

I-2 Applicability and Scope

The COOP is intended as a flexible framework to guide ELC in managing all safety-security threats, emergencies and disasters. The COOP defines the role and responsibilities of ELC staff in the event of adverse safety conditions and/or natural or man-made emergencies. The Chief Executive Officer ("CEO") is designated the ELC Safety Officer and Emergency Coordinating Officer ("ECO") (**Attachment 3**). The ECO is the primary contact and is referenced throughout the rest of this COOP.

1. Primary phone number: XXX-XXX-XXXX
~~(954) 377-2194~~
Contact Name: Renee Jaffe, Chief Executive Officer
~~Alternate phone number: (cell) XXX-XXX-XXXX~~
E-mail address: rjaffe@elcbroward.org
~~County: Broward~~
2. Administrative and fiscal:
Phone number: XXX-XXX-XXXX
~~(954) 377-2190~~
Contact Name: Christine Klima, Chief Administrative Officer
Alternate phone number: (cell) XXX-XXX-XXXX
E-mail address: cklima@elcbroward.org
~~County: Broward~~

SECTION II: CONCEPT OF OPERATIONS (COO)

II-1 Objectives

The objective of this COOP is to ensure that the capability exists to continue essential functions across a wide range of potential emergencies, specifically when the ELC's administrative and fiscal offices and/or subcontractor offices are either threatened or inaccessible. The objectives of this plan include:

1. Ensuring the continuous performance of ELC's essential functions/operations during an emergency.
2. Protecting essential facilities, equipment, records, and other assets.
3. Reducing or mitigating disruptions to operations.
4. Providing for the safety of staff and visitors to facilities, reducing loss of life, minimizing damage and losses.
5. Identifying and designating principals and support staff to be relocated.
6. Facilitating decision-making for execution of the plan and the subsequent operations; and
7. Achieving a timely and orderly recovery from the emergency and resumption of full service to all customers.

II-2 Planning Considerations

In accordance with the state of Florida's guidance and emergency management principles, the ELC's COOP:

- Will be maintained at a high level of readiness.
- Will be capable of implementation both with and without warning.
- Will be operational no later than 12 hours after activation, if possible.
- Will be capable of maintaining sustained operations for up to 30 days.
- Will take maximum advantage of existing State or Federal and local government infrastructures; and
- Addresses protection of equipment and other coalition assets.

II-3 Assumptions

The following assumptions form the basis for emergency planning and response for the ELC and are intended to be the context within which this plan is implemented.

1. It is assumed that the magnitude of the emergency will be such that effective response and recovery will be beyond the capability of operating units.

~~2. It is anticipated that adequate state resources will be allocated to support both the implementation and ongoing operation of the plan. It is assumed that sufficient state resources will be dedicated to implement and operate the plan.~~

~~3.2.~~ It is assumed that the Governor will request federal disaster assistance and that such federal disaster assistance programs will be implemented to meet the needs of the affected operating unit.

~~4.3.~~ It is assumed that in the event the Governor will or has issued an executive order related to a statewide or regional emergency, that said executive order will be implemented by the ELC and any governing agencies to meet the needs of the affected operating units and the clients of the ELC.

~~5-4.~~ All mission-essential functions provided by other state agencies in support of the ELC will continue in accordance with their respective continuity of operations plans. This includes, but is not limited to, services provided by the Division of Early Learning.

~~6-5.~~ It will be determined (taking into consideration staffing and technical resources) if the mission-essential functions of the affected primary facility can feasibly be temporarily transferred to an established unaffected state or community-based facility as an alternative to physically relocating staff.

This COOP further assumes that with the existing and continuing possibility of the occurrence of large-scale natural and man-made emergencies, the ELC must be adequately prepared to deal with, reduce vulnerability to, and recover from such emergencies. Therefore, ELC emergency management functions must be coordinated to the maximum extent with other state/county agencies to ensure the most effective preparation and use of manpower, resources and facilities in response to emergencies/disasters.

II-4 COOP Execution

Emergencies or potential emergencies may affect the ability of the ELC to perform its mission-essential functions from any or all of its primary facilities. The following are scenarios that could mandate the activation of the ELC COOP:

- ELC's administrative/fiscal/enrollment/payment offices are closed to normal business activities ~~as a result of~~ because of an event or credible threats of an event that would preclude access or use of the facility and the surrounding area.
 - Local municipalities and government agencies are closed to normal business activities ~~as a result of~~ because of a widespread utility failure, natural disaster, significant hazardous material incident, civil disturbance, pandemic, or terrorist or military attacks.
1. In an event so severe that normal operations are interrupted, or if such an incident appears imminent and it would be prudent to evacuate the facilities or the local municipalities and government agencies, as a precaution, the ECO, or his/her designated employee, may activate ELC's COOP. The designated alternate facility will be activated, if necessary, and at the discretion of the ECO, or his/her designated employee of ELC.
 2. The Core Team for the ELC as identified and defined in Attachment 1 of the COOP will ensure the mission essential functions of ELC are maintained and capable of being performed using the designated alternate facility, if necessary, until full operations are re-established at the administrative/fiscal entity and/or sub-recipient offices.
 3. Selected secondary response staff from ELC, Broward County, or other local municipalities or agencies may supplement the ELC's Core Team. The Core Team will either relocate temporarily to the designated alternate facility, if necessary, or operate remotely. The Core Team will be responsible for continuing mission essential functions of the ELC within 12 hours, if possible, and for a period up to 30 days pending regaining access to the administrative/fiscal or the full occupation of the designated alternate facility.
 4. All Core staff necessary to perform the mission essential functions of the ELC will be contacted and advised to report to either the alternate facility, a predetermined secure location, or other

location as determined by ELC's ECO or their designee, or to operate remotely as instructed by the CEO. Secondary staff will be given instructions based on the need to have them supporting the core staff, or supporting others, including subcontractors, in the community.

5. Incidents could occur with or without warning and during duty or non-duty hours. Whatever the incident or threat, the COOP will be executed in response to a full range of disasters and emergencies, to include natural disasters, terrorist threats and incidents, and technological disruptions and failures.
6. ~~Attachment 1 lists the Core Team members. A list of names that composes the Core Team is listed in Attachment 1.~~ The Core Team will also be the Emergency Response Team.
7. Alternate site locations for facilities to ensure services continue are listed in Attachment 2.
8. The CEO will be the party responsible for the activation of the ELC's COOP. In the CEO's absence, the ~~CAEO~~ will be the responsible party for the activation of the ELC's COOP.
9. The CEO or their designee shall inform all essential parties, including its Board Chair and, any subcontracted providers of services of the activation of the COOP.

II-5 Scope of COOP

This plan covers the following events when there is an impending disaster (natural or otherwise):

Approaching Disaster

- Core Team Meeting
- Evaluation of severity and immediacy
- Financial Preparations
- Communication with Key Contacts
- ~~Printing~~ Dissemination of Departmental Employee Contact lists, ~~phone trees~~

Decision Time

- Communication of situation to support staff
- Securing office equipment
- Division of rendezvous points
- Individual divisions' disaster continuation and recovery plans in effect

Post Disaster

- Evaluation and damage assessment of ELC Offices
- Determination of return or alternate site establishment
- IT System relocation, if necessary

De-Activation of COOP

- Review of Activation, with Recommendations

Business disasters can occur as the result of many types of events, originating with forces both external and internal to the business. Many hazards come from sources that can be described as “natural hazards”, such as hurricanes, tornadoes, floods, pandemics, etc. Other hazards can be “technological”, such as fire, spills of dangerous chemicals, or prolonged utility outages. Others can be categorized as “civil unrest”. These hazards would include terrorism/bomb threats, violence in the workplace or civil disorder.

II-6 Decision Timelines

Because the most common historical threat involving a predictable timeline is an impending hurricane, this section is written based on that threat.

II-7 Approaching Disaster

Core Team Meetings

Upon notification of a potential disaster (ie. hurricane watch issued), ELC’s CEO calls a meeting of the Core Team.

The Core Team consists of:

- Chief Executive Officer
- ~~Chief Administrative Officer~~
- ~~Chief Operations Officer~~
- Chief Program Officer
- ~~Chief Information Officer~~ Chief Innovation and Compliance Officer
- Communications Lead
- Human Resources Lead

The purpose of the meeting is to assess the potential situation and plan the ELC’s immediate course of action in response to the event or threat. Included will be an evaluation of the severity or immediacy of the event, timetables (securing equipment, financial record storage, website, and other social media postings, etc.) telephone number distribution, communication/to key contacts, and staff. The Core Team will meet as a group twice each day, either in person, online or telephonically, including weekends, if necessary, to continue to assess the potential for imminent interruption of operations and implementation of the next step of the COOP.

All staff will receive regular ~~twice daily~~ emails updating them on potential COOP activation status.

For impending hurricanes or tropical storms, the ELC will follow the lead of the Broward County School District when school is in session. During school breaks or when the district is not in session, the ELC will follow the guidance and decisions of the Broward County Government or the Broward County Emergency Management Division.

Upon notification of the closing of Broward schools or Broward County Government, the ELC will also close for business until the threat has passed.~~For impending hurricanes/tropical storms, the ELC will generally follow the lead of the Broward County School District. Upon notification of the closing of Broward schools, the ELC will also close for business until the threat has passed.~~

Financial Preparation

~~1. Review Calendar of Fiscal Events and Listing of Online Access and Authority Matrix on file with IT (updated quarterly)~~

~~2. Distribute Policy, Coverage and Contact information for insurance carriers to the Core Team.~~

~~3.1.~~ Conduct a status assessment of all upcoming financial events & obligations including, but not limited to:

- a. Payroll
- b. Mandatory employee benefits cash transfers (403B and FSA)
- c. Employee benefits invoices
- d. Employee reimbursements
- e. Childcare provider reimbursements
- f. Sub recipient payments
- g. Other vendor payments
- h. Credit card bill payments due
- i. Scheduled vendor activities that trigger expenditures such as temps and consultants
- j. Invoice submissions
- k. Cash receipts

~~4.2.~~ Assign fiscal staff and at least one backup to prepare and set up required transactions. Identify and conduct a run-through with approving authority and backup for transactions under dual custody.

~~5.3.~~ Identify all preparatory steps and inputs required to complete transactions either early or as scheduled using online access only.

~~6.4.~~ Identify alternative payment methods for critical service vendors that are typically paid by check (Online ACH Debit or Credit Card) if check printing ~~will not be~~ is not available.

~~7.5.~~ ~~Create an emergency payment plan and schedule with required task checklists and staff assignments.~~

~~8.6.~~ Communicate with Key Vendors about special arrangements that may affect payments or services

~~9.7.~~ Communicate with Child Care providers about the process and schedule for issuing upcoming reimbursements.

~~10.8.~~ Communicate with Funders about the status of operations and arrangements for invoicing

Commented [HC1]: Need Christine to Review

Child Care School Readiness (SR) and VPK Slot Payment

Upon imminent announcement of the probability of imminent disaster by the ELC CEO, the Finance Department will secure and ensure the availability of the following data:

1. Active Enrollment Reports
2. ~~Extract of A~~all provider payments (5045) from the previous month and the latest financial reimbursement data report by providers prior to the hurricane.
3. A backup of provider and payment information from the accounting system.

When possible and practical, ELC will endeavor to process and issue either actual or estimated provider reimbursements on time or ahead ~~of schedule~~ prior to the onset of an impending disaster event.

Communication with Key Contacts

During the preparation for the possible disaster phase, the ELC CEO will maintain daily telephone, online and/or email contact with DEL, and with the ELC's board chair to keep them updated as to possible plans, and to share any other pertinent information.

The ~~COO-CEO~~ will work with the Communication Lead to post daily updates on the ELC's website, provider and parent portals, and social media venues to keep each party informed of possible actions. Robocalls, texts, and emails may also be utilized to inform parents and/or childcare providers of any developments.

Contact Lists

Managers and supervisors will be responsible for downloading their staff lists from the ELC CRM or payroll system. All staff contact lists and communication trees will be maintained and updated by the Human Resources Lead within the ELC CRM. The HR Lead will ensure the information remains current... Department-specific instructions will be generated through this list. The staff list will be utilized by supervisors to check on the health and well-being of staff and to inform staff of any developments before, during, and after any disaster event. This information will include when/which staff should report to work following the event.

~~The Human Resources Lead will be responsible for maintaining/updating all staff contact lists/communication trees. The HR Lead will send a copy of the most recent list to each manager/supervisor and will email all staff that this list has been distributed. Department-specific instructions will be generated through this list. The staff list will be utilized by supervisors to check on the health and well-being of staff and to inform staff of any developments before, during, and after any disaster event. This information will include when/which staff should report to work following the event.~~

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SECTION III: ACTIVATION PROCEDURES

III-1 Activation of COOP

When the Chief Executive Officer (CEO) or designee declares a disaster or identifies an imminent threat to operations, the Emergency Coordinating Officer (ECO) will activate the Continuity of Operations Plan (COOP). Activation may occur during duty or non-duty hours and will initiate immediate protective and operational actions. If/when the CEO declares a disaster, the individual members of the Core Team will enact their specific plans for their areas of responsibility. The major items to be addressed immediately include:

Immediate Actions Upon Activation

1. Notify Key Contacts

The CEO or ECO will immediately contact the Florida Division of Early Learning (DEL), the ELC Board Chair, and other designated leadership to inform them of the COOP activation and provide a summary of the situation, anticipated impact, and next steps.

2. Notify Community Partners

The Communications Lead will notify all external partners listed in Attachment 6, including Broward County Human Services, Department of Children and Families, CareerSource Broward (North, Central, South), Children's Services Council, and ChildNet. Notifications will include the nature of the emergency, expected duration of disruption, and contact information for updates.

3. Notify Staff, Providers, and Parents

The Human Resources Lead will send an email to all ELC staff with closure instructions, including steps for securing workspace, files, and equipment. Staff will be instructed to remain in contact with their direct supervisors throughout the emergency period.

The Communications Lead will issue notifications to providers and parents via email, website updates, social media posts, and automated call/text systems. These messages will include closure details, alternate contact methods, and instructions for accessing updates.

4. Activate Public Communication Channels

The Communications Lead will activate internal and external call-in numbers and ensure that the ELC website and social media platforms display current operational status and emergency contact information. Updates will be posted regularly as new information becomes available.

5. Secure Technology and Equipment

The Chief Innovation and Compliance Officer (CICO) will ensure that all computers, printers, and other electronic equipment are properly shut down, secured, and protected from environmental hazards. A full backup of the server will be completed and verified. The CICO will implement the Disaster Plan IT Checklist and coordinate with IT vendors and remote server hosts to maintain system access and security.

6. Protect Physical Records and Property

Members of the Emergency Response Team who are closest to the main office will secure all physical records, including fiscal, contract, and human resource files that are not stored electronically. These records will be locked in secure cabinets or relocated to safe storage areas. Calls/emails to key contacts, including DEL and ELC board chair

- Notification to staff, providers and parents
- Notification to community partners (Attachment 6):
- Broward County Human Services

- ~~Department of Children and Families~~
- ~~Career Source Broward North, Central and South Service Center's~~
- ~~Children's Services Council~~
- ~~ChildNet~~
- ~~Activation of internal/external call in number for updated information~~
- ~~Securing of computers, telephones, and other electronic equipment~~
- ~~Back up of computer system and notification of remote server host~~

Key Contact Notification

~~The Communications Lead will notify all interested parties (Attachment 8) via email of the ELC's decision to suspend operations, and when this suspension will take effect. The CEO will also inform the Board Chair via email and/or phone call of the impending action.~~

~~The Human Resources Lead will send an email to all ELC staff, including closure plans and directions for securing their workspace, files, equipment, etc., before leaving. The Human Resources Lead will direct all staff to remain in contact with their direct supervisor during and/or immediately after the reason for closure, if possible, to ensure staff welfare and remain updated concerning timeframes returning to work.~~

~~Additionally, the Communications Lead will post related notifications on the ELC's website, including a call in number and email address for childcare providers and for parents to obtain information updates or ask questions. The Communications Lead will update the message(s) as needed, and as information becomes available. It is anticipated that it will take ELC less than two hours to notify all interested parties of activation of the COOP Plan.~~

~~When the COOP must be implemented during non-duty hours (weekend, holiday, etc.) depending on the amount of notification prior to the imminent disaster, members of the Response Team closest to the main office will secure records, property and equipment. All fiscal, contract and human resource records not otherwise stored electronically in secured cloud-based storage, are secured in locked files.~~

Information Technology and Network Security

~~The Chief Information Officer will ensure that all computers and printers are secured prior to leaving for a natural hazard and that a backup copy of the server is completed and secured. The CIO will be responsible for implementing all aspects of the Disaster Plan IT Checklist. In the event the COOP is activated during non-duty hours (weekend or holiday) the CIO and will be responsible for coordination of securing office machinery/technology and will designate a team to assist in securing property.~~

Administrative and Fiscal Data

-
- All administrative and fiscal data will be backed up daily to secure off-site or cloud-based storage.
 - The EFS Mod system, managed by DEL and housed at the North West Regional Data Center in Tallahassee, will remain accessible for processing sub-recipient payments and payroll.

~~—Staff operating remotely will be provided secure access to necessary systems to ensure uninterrupted financial operations. ELC's administrative and fiscal data will be backed up and stored off-site daily to a secure location. Storage of data at a secure off-site location may include the utilization of an online cloud storage system provided to the ELC via a third-party vendor or governing state agency. The EFS Mod application is located in the North West Regional Data Center in Tallahassee in a secure location and it is managed by the Division of Early Learning. When an emergency situation occurs, system backups including fiscal data will be obtained and will be accessible via the internet at the alternate location for use of processing sub-recipient payments and payroll. Alternate locations may include cloud services or location(s) in which ELC employees are operating remotely.~~

Child Care Resource and Referral Operations

- ~~CCR&R staff will immediately establish contact with Broward County Child Care Licensing and Enforcement to obtain and maintain an updated list of child care facilities that are safe and operational.~~
 - ~~This list will be refreshed daily or as conditions allow and will be used to guide parent referrals and provider coordination.~~
 - ~~If ELC call center operations are disrupted, incoming calls will be temporarily routed to 211-Broward.~~
- ~~—Call operations will resume from alternate sites or remote locations as soon as feasible. As soon as practicable, ELC CCR&R staff will establish/maintain contact with Broward County's Child Care Licensing and Enforcement Division to ensure an accurate list of facilities that are both safe and open to the public is available. This list will be updated daily, or as frequently as possible, given the circumstances for the emergency. If necessary, incoming calls to ELC will be temporarily routed to 211-Broward pending resumption of call-center operations by ELC staff following relocation to alternative facilities or remote operation by employees.~~

III-2 Disaster Warning Conditions

1. With Warning. It is expected that, in most cases, the ELC will receive a warning of at least a few hours prior to an event. This will normally enable the full execution of the COOP ~~with a complete and orderly alert, notification, and deployment of the Relocation Team to an assembly site or a pre-identified alternate relocation point.~~
2. Without Warning. The ability to execute the COOP following an event that occurs with little, or no warning, will depend on the severity of the emergency and the number of personnel that ~~survives~~ are available. If the deployment of staff ~~to an alternate relocation point~~ is not feasible ~~because of the loss of personnel~~, temporary leadership of the ELC will be passed to the Division of Early Learning which shall implement the ELC's COOP at the local level.
 - (a) Non-Duty Hours. Affected staff should be able to be alerted and the Relocation Team activated to support operations for the duration of the emergency.
 - (b) Duty Hours. If possible, the COOP will be activated immediately to support operations for the duration of the emergency.

The nature and severity of the emergency will ~~also~~ dictate the level of activity necessary for ELC to respond and recover. Activities include activation of physical resources for the Operations Centers and the Emergency Response Team as identified in **Attachment 4** of the COOP.

- Determine the level of involvement required
- Route resource requests that exceed ELC's capabilities
- Coordinate ELC's efforts during the emergency situation

The involvement will be based on the nature and scope of the events and the level of ELC resources required.

III-3 Direction and Control

1. In the event that the Chief Executive Officer ~~and Chair are is~~ incapacitated or unavailable to make decisions regarding ELC's COOP, authorized successors to the Chief Executive Officer are as follows:

- ~~Chief Operating Officer~~
- ~~Chief Program Officer~~
- Chief Administrative Officer
- ~~Chief Information Officer~~ Chief Innovation and Compliance Officer
- Chief Program Officer

2. In the event the CEO is unavailable or incapacitated and a successor officer for the ELC as indicated above assumes leadership in the CEO's absence in accordance with Attachment 9 of this COOP, the successor officer will temporarily be considered the "CEO" as identified throughout the COOP in order to carry out the CEO duties as specified in this COOP until such time the CEO is available, ~~or no longer incapacitated.~~
3. Pursuant to Sections 20.05 (1) (b) and 20.50 (3), Florida Statutes, the Coalition must have an official established memorandum for Delegation of Authority for managers and officers within the local coalition (Attachment 9).

III-4 Post Disaster

As soon as practical or possible after a disaster, the CEO shall contact the Core Team members to determine a time to conduct a damage assessment. The Core Team (or any subgroup thereof with the ability to gain access to the offices) shall assess the condition of the ELC offices and equipment. Status of power, internet capabilities, etc., as well as an assessment as to when the building can be re-occupied will be determined. If the ELC office is determined to be unsafe or unsuitable for occupancy within 3 days, the CEO shall determine which alternate site the Core Team will use to re-establish operations, or if remote operation of ELC employees is an option. This decision will be based on the geographic magnitude of the disaster and accessibility factors for essential staff. The list of alternate sites is listed in Attachment 2. ~~COOP activation will not, in most circumstances, affect the pay and benefits of either Relocation Team members or other personnel. Staff that are required to temporarily relocate to another geographical area of the State will be compensated for travel expenses in accordance with Florida Statutes, Chapter 112.061.~~

The CEO or designee will contact the Division of Early Learning to report initial status, to report on alternate location if one is necessary, to request aid/receive any pertinent guidance/instruction, and to establish the next time for sharing new information/guidance. The CEO or designee will also direct the core team to implement the next level of calling/texting tree to instruct secondary staff on whether to return to work. This instruction will be based on a number of factors, including staff safety risk, personal damage assessments, importance of role immediately following a disaster, and/or reassignment of role immediately following a disaster.

If it is determined that an alternate site or remote operations of ELC employees is necessary to reestablish operations, the CEO or designee:

- Will contact the lead person designated at the alternate site to facilitate entry.
- Direct the [CIO/CISO](#) to begin establishing the ability to remotely connect to the ELC server and regain IT functionality.
- As appropriate, notify the press, news media, outside customers (parents, providers), sub-recipients, and other service providers of the temporary relocation (including any changes to ELC contact information) or the ELC's remote operation status.

III-5 Continuation of Mission-Essential Functions

In the event of an emergency, the following **primary functions** are considered mission-essential for the Division of Early Learning:

1. Administration of School Readiness services at the local level

- Coordinating responses to childcare providers and parents regarding activities and services which may be affected
- Ensuring contact points are maintained and communication is intact

As soon as communications methods become available, the Communications Lead will begin updating all key parties (childcare providers, parents, staff, community partners) concerning the operational status of the ELC, and any other necessary information received from DEL. Communication methods will include any combination of website updates, incoming call phone message updates, robocalls, texts, and emails, depending on which communication methods are available. These updates will occur as new information is received, and a minimum of daily. Additionally, the ELC website will be monitored for incoming questions from the public, and the Communications Lead will route questions to the appropriate ELC staff member(s).

2. Distribution of Programmatic Funds

To ensure reliable infrastructure support for the ELC, the following **support functions** are also considered to be mission-essential:

Executive Direction

- Information Technology Support & Maintenance
- Finance & Accounting Services
- Communications
- Facilities/Property Management
- Human Resource Management

The ELC has standard daily backup procedures for all critical information systems. Daily and weekly external back-ups are made for ELC's central file systems, by the [CIO/CISO](#). Automated online daily backup of the central filing system ensures accessibility of critical data at an off-site location.

To ensure adequate reproduction of records and databases, ELC maintains off-site and cloud records storage. The Division of Early Learning's Information Technology Services Unit has standard daily backup procedures for

all critical information systems at the state level, including prior month data for enrollment of children and payment of providers in Broward County.

III-6 Augmentation of Staff and Other Resources

1. If it becomes evident that ELC staff cannot ensure the continuous performance of mission-essential functions, ELC, in coordination with the Division of Early Learning, will determine the additional positions necessary to ensure the continuous performance of mission-essential functions.
2. ELC, with assistance from DEL if needed, will then ensure that the identified positions are staffed with individuals who have the requisite skills to perform the tasks.
3. ELC in cooperation with DEL will ensure that all resources needed to sustain operations for at least 30 days are acquired.

III-7 Development of Plans and Schedules for Reconstitution and Termination

1. ELC will develop reconstitution, and termination plans and schedules to ensure an orderly transition of all ELC functions, personnel, equipment, and records from the temporary alternate location to a new or restored facility.
2. ELC will approve the plans and schedules prior to the cessation of operations, and will submit the plan to DEL in writing, as soon as is feasibly possible.
3. ELC will take the lead role in overseeing the reconstitution and termination process.

III-8 Weather Related Emergency Events

Office Closure:

- ELC office will close within two hours of the National Hurricane Center issuing a hurricane warning for Broward County and/or
- ELC office will be closed when Broward County Schools are closed to normal business activities as a result of because of a declared emergency affecting Broward County; and/or
- ELC Office will be closed if servers are compromised or damaged to where normal operations must cease
- ELC office will be closed when the building at Crown Center — 1475 W. Cypress Creek Rd., Ft. Lauderdale, FL 33309 closes, and/or
- ELC office will be closed when there is damage to the office space or an incident impacting the ability to work in the office.

Requests for assistance from the State of Florida:

- Mobile Communications Van — request will be made early for hard hit areas
- A generator will be requested as needed for essential functions to be used at an alternate site for ELC operations and/or subcontract sites as needed
- FEMA will be contacted for necessary supplies: diapers, wipes, water, food, etc. as needed

III.9 Communicable Disease Emergency Event

“Communicable Disease Emergencies” are circumstances caused by biological agents, including organisms such as bacteria, viruses or toxins with the potential for significant illness or death in the population in which state and/or federal authorities have provided emergency notice, recommendations and/or orders in response to said biological agents and urgent and possibly extensive public health and medical interventions are needed to respond to and contain a Communicable Disease. A “Communicable Disease” may include but is not limited to naturally occurring outbreaks for established diseases (e.g., measles, mumps, etc.), outbreaks for emerging novel diseases (e.g., COVID-19, SARS, avian influenza), and bioterrorism. The circumstances of Communicable Disease emergencies may vary by multiple factors, including type of biological agent, scale of exposure, mode of transmission, etc. The ELC will follow all protocols as directed by the State of Florida the CDC and any other applicable state or federal agency.

Communicable Disease Emergency Planning has been added into the COOP to add additional guidance in the case of outbreaks of diseases caused by a Communicable Disease or respond to other Communicable Disease Emergencies as defined above. Activities that may be implemented during a Communicable Disease Emergency include:

- Coordination with other ~~city~~cities, regional, state and federal agencies and other organizations responding to a large public health emergency.
- Development and dissemination of information and guidance for our employees to ensure proper protocols with the community we serve.
- Public health disease containment measures such as infection control, isolation and quarantine, or restriction and clearance.
- Coordination of internal work processes and management of alternate work when necessary.

The ELC’s Communicable Disease control and prevention efforts will include routinely receiving reports of cases of Communicable Disease and will update staff as a result of these reports and the State of Florida’s plan for containment measures. This plan is intended to be used for any Communicable Disease emergency that requires a response that may require changing normal ELC business operations in order to maintain the health and safety of our employees, the clients we serve, and the public at large.

Office and Out-posted site closure

In the need to prevent illness, related to a Communicable Disease, the closure of the ELC main office may become necessary (in addition to relocating ELC employees who are currently outposted at community partner sites) to comply with the recommendations or orders of state and federal officials or agencies as well as to protect the public and ELC employees.

In this case, all employees will need ~~to be prepared~~ to work remotely to ensure the continuity of our operations. ~~This will be completed in the following manner:~~

- ~~Employees previously approved to work from home may continue to do so. Check in calls with his or her supervisor for accountability of the work to be performed is recommended.~~
- The scope of the ELC Telework Policy ~~will~~ may be temporarily expanded in the event of an emergency until such time the emergency has been declared over by a state or federal authority or agency. Employees not yet approved to work from home but whose positions allow for work from home may do so with supervisory check-ins and a list of approved daily duties communicated with their immediate supervisor.

- Logistics related to phones and computer access are coordinated by IT. For assistance or questions related to VPN accessibility or other issues, please [login to Webauthor and submit send a ticket for assistance. to helpdesk@elcbroward.org.](#)
- All other employees whose positions normally do not allow for work from home, where possible and based on ELC agency needs may be assigned alternative duties, which can be completed from home. These positions ~~will~~ may also be required to participate in daily check-ins and be willing to work with alternative duties during the emergency closure period or use available vacation leave to cover the period of time the ELC offices are closed.

When Illness Strikes due to Communicable Disease Emergencies

- Follow guidelines posted by the Centers for Disease Control and Prevention ("CDC").
- Use wellness CDC based programs to instruct all employees about hygiene and disease prevention.
- Instruct employees to stay home and seek care from a medical doctor or provider if they are experiencing a Communicable Disease Emergency, such as a fever and cough and/or severe respiratory distress. All employees who are sick during emergency closures, or who report in as sick, during these times, should not work.
- Once offices re-open employees who are sick or show symptoms of illness related to a Communicable Disease Emergency should remain home until such fever and/or other symptoms are gone for the period of time recommended by the CDC and be evaluated by a physician before returning to work.
- If employees need to be off work for a long period of time for issues related to a Communicable Disease Emergency the employee's leave issues will be addressed on a case-by-case basis by contacting Human Resources.

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SECTION IV: DE-ACTIVATION PROCEDURES

Upon a decision by the ELC CEO that the main facility can be reoccupied or that a different facility will be secured for ELC for an extended term (original facility uninhabitable for more than 30 days) or that ELC employees will work remotely, the ELC shall do the following:

1. ELC will oversee the orderly transition of all functions, personnel, equipment, and records from the alternate relocation point to a new or restored facility.
2. Prior to relocating back to the main facility or another building, ELC will ensure appropriate security, safety, and health assessments for suitability.
3. The staff remaining at the alternate relocation point will transfer mission essential functions and resume normal operations when the equipment and documents are in place at the new or restored facility.
4. The staff who are not at an alternate relocation point may work remotely as determined by the CEO.

In the event the capacity of ELC is such that it cannot respond to the needs of customers or deliver crucial services, ELC's functions ~~will may~~ need to ~~revert~~be reverted to alternative providers. Alternative providers are listed on **Attachment 5**.

IV-1 After-Action Review and Remedial Action Plan

1. An After-Action Review (information collection process) will be initiated prior to the cessation of operations at the alternate relocation point. The information to be collected will, at a minimum, include information from any employee working during the COOP activation and a review of the strengths and weaknesses at the conclusion of the operations.
2. The information is incorporated into a COOP remedial action plan. Recommendations for changes to the COOP and any accompanying documents will be developed and incorporated into the COOP annual review process.

IV-2 Emergency Response Team Review

The Emergency Response Team will review the COOP and all attachments annually to identify necessary resources to support COOP activities, to ensure that the plan remains viable and compatible with Florida's Comprehensive Emergency Management Plan and that it is maintained at a high level of readiness. The resources necessary to ensure adequate maintenance and operation of the COOP will be considered in ELC's planning process. The Emergency Response Team will ensure that rosters for their respective staff are kept current and that staff members are informed and provided reporting instructions.

IV-3 Ongoing Testing and Training

All senior level staff are provided with copies of the COOP and emergency procedures. Test, training and exercise programs have been developed and will be initiated by the Emergency Coordination Officer and performed annually to include the following:

- Leadership responsibilities
 - Alert and notification procedures
 - Validation and testing of equipment and communications of selected alternate facilities.
 - Information regarding disaster preparedness and the Coalition's and COOP is distributed
- ~~1. Testing, training and exercise programs have been developed to include the following components:~~
- ~~a. Staff awareness~~
 - ~~b. Leadership responsibilities~~
 - ~~c. Alert and notification procedures~~
 - ~~d. Validation of and access to equipment and communications at selected alternate facilities.~~
- ~~2. Exercise programs to test staff awareness and response capabilities (COOP Drills) shall be initiated and performed by June of each year. Training sessions are presented at staff meetings where the COOP is reviewed, and community emergency operations personnel present information employees need to know to prepare for an emergency both personally and professionally. Employee orientation plan includes information on the COOP.~~

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SECTION V: TELEWORK POLICY

In the event there is a conflict between the COOP and the ELC's Telework Policy, the COOP will prevail.

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Profile:

Early Learning Coalition of Broward County, Inc.
1475 W. Cypress Creek Rd., Suite 301, Ft. Lauderdale, FL 33309

Building Key Contact: Chief Information Officer
Cell: 954 870-0813 Office: 954 377-2194

Mission-Essential Functions performed in facility:

- Chief Executive Officer
- Programmatic and Administrative Funds Distribution, Receipt and Banking
- Information Technology Support/Maintenance
- Communications
- Finance & Accounting Services
- Facilities/Property Management Services
- Program Technical Assistance and Support
- Program oversight and direction for ELC, including:
 - Client Eligibility and Redetermination of Eligibility process
 - ~~Waitlist Maintenance~~
 - Financial Management Tracking through Enhanced Field System Modernization (EFSM)
 - ~~Childcare center/home quality improvement~~
 - Child Care Resource & Referral services

ELC of Broward County COOP - ATTACHMENTS
Attachment 1
Emergency Response (Core) Team

1. Chief Executive Officer
2. Chief Administrative Officer
3. Chief Innovation and Compliance Officer
4. Chief Program Officer
5. Sr Director of Communications
6. Sr Director of Human Resources

Attachment 2 Alternate Facilities

<u>ChildNet, Inc.</u>	1100 W. McNab Road Ft. Lauderdale, FL 33309	954-414-6000
<u>ARC Broward</u>	10250 NW 53rd Street Sunrise, FL 33351	954-746-9400
<u>Early Learning Coalition of Palm Beach County, Inc.</u>	2300 High Ridge Road, Boynton Beach, FL 33426	561-214-8000
<u>ELC of Miami-Dade County</u>	2555 Ponce de Leon Blvd. Ste.210 Coral Gables, FL 33134	305-646-7220

Note: Selected Alternate Facilities are fully functional offices with established telephone, computer and fax lines.

Attachment 3
Emergency Coordinating Officer
Chief Executive Office

Attachment 4 Emergency Response Team and Contacts

BUSINESS CELL PHONES

Chief Executive Officer	XXX-XXX-XXXX
Chief Program Officer	XXX-XXX-XXXX
Chief Administrative Officer	XXX-XXX-XXXX
Chief Innovation and Compliance Officer	XXX-XXX-XXXX
Sr. Dir of Communications	XXX-XXX-XXXX
Human Resources Director	XXX-XXX-XXXX

Sr. Dir. of Education & Provider Relations	XXX-XXX-XXXX
Sr. Dir. of Family & Customer Services	XXX-XXX-XXXX
Provider Relations Director	XXX-XXX-XXXX
Director of Family & Customer Services	XXX-XXX-XXXX
Director of Family Services	XXX-XXX-XXXX
Controller	XXX-XXX-XXXX
Sr. Director Provider Reimbursement	XXX-XXX-XXXX
Director of Education Program Assessment	XXX-XXX-XXXX

**Attachment 5
Alternative Service Providers**

ELC of Palm Beach County

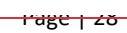
ELC of Miami-Dade County

Division of Early Learning

Attachment 6

Staff, Community Partner, and Vendor Contact Information

Vendor, Broker or Partner Name	Telephone	Additional Information
Revation (Telecomms) Intermedia	(952) 392-1831	
MSP 360 Zipdata (Cloud Backup Provider)	(305) 606-0871	Juan del Castillo Carlos Valdes
Western NRG (Firewall)	(805) 658-0800	
Fiber Net/Crown Castle (Internet Service)	(866) 787-2637	
Service		
Gallagher Commercial Insurance Broker	(727) 796-6274	Mackenziemcnamara@ajg.com
Brown & Brown Employee Benefits Broker	(954) 331-1485	aNovoseletsky@bbftlaud.com
Broward County Human Services	(954) 357-6385	dacunningham@broward.org
Children's Services Council	(954) 377-1000	mjones@cscbroward.org
CareerSource Broward Central	(954) 677-5555 ext. 1408	jstyles@careersourcebroward.com
CareerSource Broward South	(954) 967-1010 Ext. 132	lehilds@careersourcebroward.com
CareerSource Broward North	(954) 969-3541 Ext. 109	rhicks@careersourcebroward.com
ChildNet, Inc.	(954) 414-6000 Ext. 3917	shakeyia.spann@childnet.us
	(954) 560-1056 cell	
Department of Children and Families	(954) 308-2585 office	Lisa.Joseph@myflfamilies.com
	(954) 553-4150 cell	



Attachment 7 Organizational Chart

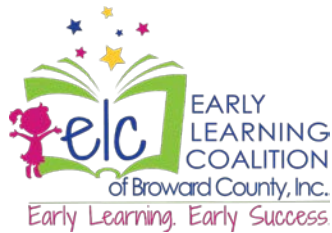
Attachment 8
Standardized Communications

Press Release
Child Care Provider Communication
DEL Communication
Parent Communication
Mandated Category Partner Communication
Funding Partners Communication

ELC offices close for [Event]

(FORT LAUDERDALE, Fla. – September 26, ~~2025~~~~2018~~) As [Event] approaches South Florida, the Early Learning Coalition of Broward County will be closed until further notice starting September 26, ~~2018~~~~2025~~, at 6pm. It is ELC policy to follow Broward Public School's closure protocol during a natural disaster.

Updates to ELC's operations will be provided on our website, elcbroward.org, or ELC's Hurricane Hotline at 954-377-2188.



ELC Emergency Closure/Protocol

Hello Providers,

The Early Learning Coalition follows Broward Public Schools closures for hurricanes/natural disasters.

Due to [Event], the ELC will be closed until further notice starting [Date/Time].

As [Event] approaches, please take the necessary steps to be prepared for the storm. Info is available at [ready.gov](https://www.ready.gov) or Broward County's Emergency Management Website.

ELC staff is currently expediting September payments to ensure Providers have cash on hand. Providers who receive direct deposit, your funds are expected to be available around Friday, September 28th. For those who are not reimbursed electronically, checks will be mailed out Friday, September 28 (subject to USPS operations).

Updates regarding ELC operations will be available on our website, elcbroward.org or by calling the ELC Hurricane Hotline at **954-377-2188**.

Be safe,

Early Learning Coalition Staff

Please Note: According to Florida law, childcare operators must notify Child Care Licensing & Enforcement (CCLE) of its operational status following a natural disaster.

[Date]

[DEL]

[ChildNet] [DCF]

[Career Source]

[BSO] [Broward County Gov't]

[CSC] [United Way] [Wells Fargo]

Re: ELC Office Closure

Due to [\[Insert\]](#), the Early Learning Coalition of Broward County will be closed until further notice starting [Date/Time]. It is ELC's policy to follow Broward Public School's closure protocol.

Updates on the status of ELC's operations can be found on our website, elcbroward.org, or ELC's Hurricane Hotline at 954-377-2188.



ELC Emergency Closure/Protocol

Hello Parents,

The Early Learning Coalition follows Broward Public Schools closures for hurricanes/natural disasters.

Due to [Event], the ELC will be closed until further notice starting [Date/Time].

As [Event] approaches, please take the necessary steps to be prepared for the storm. Info is available at [ready.gov](https://www.ready.gov) or [Broward Emergency Management](#).

Updates regarding ELC operations will be available on our website, elcbroward.org or by calling the ELC Hurricane Hotline at **954-377-2188**.

Be safe,

Early Learning Coalition Staff

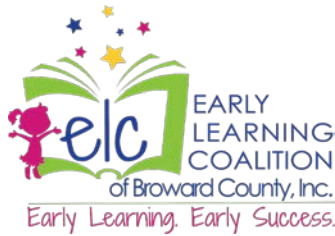
Attachment 9

Delegation of Authority

In the unlikely event the CEO is incapacitated or otherwise unable to act as lead, she shall appoint another member of the Executive Team to lead the COOP. In the event no one on the Executive Team is able to perform this function, the Sr. Director of Family and ~~Provider Services~~Customer Services shall lead the COOP.

In the event the Sr. Director of Family and ~~Provider-Customer~~ Services is incapacitated or otherwise unable to perform her job duties, one of the Family Services ~~Managers-Directors~~ shall be designated lead of that department.

In the event the Sr. Director of Education and Quality Initiatives is incapacitated or otherwise unable to perform her job duties, the Director of Education Program Assessment ~~Manager of Inclusion Services~~ shall be designated lead of that department.



CONTINUATION OF OPERATIONS PLAN (COOP)

**Early Learning Coalition of Broward County, Inc.
1475 W. Cypress Creek Rd., Suite 301
Ft. Lauderdale, FL 33309**

**Renee Jaffe, Chief Executive Officer
(954) 377-2188
FAX (954) 377-2192
rjaffe@elcbroward.org**

Notice: This document contains information pertaining to the deployment, mobilization, and tactical operations of the Division of Early Learning and the local early learning coalition in response to emergencies and is exempt from public disclosure under the provisions of section 281.301, Florida Statutes.

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SECTION I: INTRODUCTION

I-1 Purpose

Pursuant to Section 252.365, Florida Statutes, *Emergency Coordination Officers; disaster-preparedness plans*, this Continuity of Operations Plan (“COOP”) establishes policy and guidance to ensure the continued execution of the mission-essential functions for the Division of Early Learning and the local early learning coalitions in the event that an emergency threatens or incapacitates operations, and requiring the relocation of selected personnel and functions of the Early Learning Coalition of Broward County, Inc. 1475 W. Cypress Creek Rd., Suite 301, Ft. Lauderdale, FL 33309. Specifically, this plan is designed to:

- 1. Ensure the Early Learning Coalition of Broward County, Inc. (“ELC”) is prepared to respond to emergencies, recover from them, and mitigate their impact.
- 2. Ensure that the ELC is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated.

I-2 Applicability and Scope

The COOP is intended as a flexible framework to guide ELC in managing all safety-security threats, emergencies and disasters. The COOP defines the role and responsibilities of ELC staff in the event of adverse safety conditions and/or natural or man-made emergencies. The Chief Executive Officer (“CEO”) is designated the ELC Safety Officer and Emergency Coordinating Officer (“ECO”) (**Attachment 3**). The ECO is the primary contact and is referenced throughout the rest of this COOP.

- 1. Primary phone number: (cell) XXX-XXX-XXXX

Contact Name: Renee Jaffe, Chief Executive Officer

E-mail address: rjaffe@elcbroward.org

- 2. Administrative and fiscal:
Phone number: XXX-XXX-XXXX

Contact Name: Christine Klima, Chief Administrative Officer
Alternate phone number: (cell) XXX-XXX-XXXX
E-mail address: cklima@elcbroward.org

SECTION II: CONCEPT OF OPERATIONS (COO)

II-1 Objectives

The objective of this COOP is to ensure that the capability exists to continue essential functions across a wide range of potential emergencies, specifically when the ELC's administrative and fiscal offices and/or subcontractor offices are either threatened or inaccessible. The objectives of this plan include:

1. Ensuring the continuous performance of ELC's essential functions/operations during an emergency.
2. Protecting essential facilities, equipment, records, and other assets.
3. Reducing or mitigating disruptions to operations.
4. Providing for the safety of staff and visitors to facilities, reducing loss of life, minimizing damage and losses.
5. Identifying and designating principals and support staff to be relocated.
6. Facilitating decision-making for execution of the plan and the subsequent operations; and
7. Achieving a timely and orderly recovery from the emergency and resumption of full service to all customers.

II-2 Planning Considerations

In accordance with the state of Florida's guidance and emergency management principles, the ELC's COOP:

- Will be maintained at a high level of readiness.
- Will be capable of implementation both with and without warning.
- Will be operational no later than 12 hours after activation, if possible.
- Will be capable of maintaining sustained operations for up to 30 days.
- Will take maximum advantage of existing State or Federal and local government infrastructures; and
- Addresses protection of equipment and other coalition assets.

II-3 Assumptions

The following assumptions form the basis for emergency planning and response for the ELC and are intended to be the context within which this plan is implemented.

1. It is assumed that the magnitude of the emergency will be such that effective response and recovery will be beyond the capability of operating units.

It is anticipated that adequate state resources will be allocated to support both the implementation and ongoing operation of the plan.

2. It is assumed that the Governor will request federal disaster assistance and that such federal disaster assistance programs will be implemented to meet the needs of the affected operating unit.
3. It is assumed that in the event the Governor will or has issued an executive order related to a statewide or regional emergency, that said executive order will be implemented by the ELC and any governing agencies to meet the needs of the affected operating units and the clients of the ELC.
4. All mission-essential functions provided by other state agencies in support of the ELC will continue in accordance with their respective continuity of operations plans. This includes, but is not limited to, services provided by the Division of Early Learning.

5. It will be determined (taking into consideration staffing and technical resources) if the mission-essential functions of the affected primary facility can feasibly be temporarily transferred to an established unaffected state or community-based facility as an alternative to physically relocating staff.

This COOP further assumes that with the existing and continuing possibility of the occurrence of large-scale natural and man-made emergencies, the ELC must be adequately prepared to deal with, reduce vulnerability to, and recover from such emergencies. Therefore, ELC emergency management functions must be coordinated to the maximum extent with other state/county agencies to ensure the most effective preparation and use of manpower, resources and facilities in response to emergencies/disasters.

II-4 COOP Execution

Emergencies or potential emergencies may affect the ability of the ELC to perform its mission-essential functions from any or all of its primary facilities. The following are scenarios that could mandate the activation of the ELC COOP:

- ELC's administrative/fiscal/enrollment/payment offices are closed to normal business activities because of an event or credible threats of an event that would preclude access or use of the facility and the surrounding area.
 - Local municipalities and government agencies are closed to normal business activities because of a widespread utility failure, natural disaster, significant hazardous material incident, civil disturbance, pandemic, or terrorist or military attacks.
1. In an event so severe that normal operations are interrupted, or if such an incident appears imminent and it would be prudent to evacuate the facilities or the local municipalities and government agencies, as a precaution, the ECO, or his/her designated employee, may activate ELC's COOP. The designated alternate facility will be activated, if necessary, and at the discretion of the ECO, or his/her designated employee of ELC.
 2. The Core Team for the ELC as identified and defined in Attachment 1 of the COOP will ensure the mission essential functions of ELC are maintained and capable of being performed using the designated alternate facility, if necessary, until full operations are re-established at the administrative/fiscal entity and/or sub-recipient offices.
 3. Selected secondary response staff from ELC, Broward County, or other local municipalities or agencies may supplement the ELC's Core Team. The Core Team will either relocate temporarily to the designated alternate facility, if necessary, or operate remotely. The Core Team will be responsible for continuing mission essential functions of the ELC within 12 hours, if possible, and for a period up to 30 days pending regaining access to the administrative/fiscal or the full occupation of the designated alternate facility.
 4. All Core staff necessary to perform the mission essential functions of the ELC will be contacted and advised to report to either the alternate facility, a predetermined secure location, or other location as determined by ELC's ECO or their designee, or to operate remotely as instructed by the CEO. Secondary staff will be given instructions based on the need to have them supporting the core staff, or supporting others, including subcontractors, in the community.

5. Incidents could occur with or without warning and during duty or non-duty hours. Whatever the incident or threat, the COOP will be executed in response to a full range of disasters and emergencies, to include natural disasters, terrorist threats and incidents, and technological disruptions and failures.
6. Attachment 1 lists the Core Team members. The Core Team will also be the Emergency Response Team.
7. Alternate site locations for facilities to ensure services continue are listed in Attachment 2.
8. The CEO will be the party responsible for the activation of the ELC's COOP. In the CEO's absence, the CAO will be the party responsible for the activation of the ELC's COOP.
9. The CEO or their designee shall inform all essential parties, including its Board Chair and any subcontracted providers of services of the activation of the COOP.

II-5 Scope of COOP

This plan covers the following events when there is an impending disaster (natural or otherwise):

Approaching Disaster

- Core Team Meeting
- Evaluation of severity and immediacy
- Financial Preparations
- Communication with Key Contacts
- Dissemination of Departmental Employee Contact lists.

Decision Time

- Communication of situation to support staff
- Securing office equipment
- Division of rendezvous points
- Individual divisions' disaster continuation and recovery plans in effect

Post Disaster

- Evaluation and damage assessment of ELC Offices
- Determination of return or alternate site establishment
- IT System relocation, if necessary

De-Activation of COOP

- Review of Activation, with Recommendations

Business disasters can occur as the result of many types of events, originating with forces both external and internal to the business. Many hazards come from sources that can be described as "natural hazards", such as

hurricanes, tornadoes, floods, pandemics, etc. Other hazards can be “technological”, such as fire, spills of dangerous chemicals, or prolonged utility outages. Others can be categorized as “civil unrest”. These hazards would include terrorism/bomb threats, violence in the workplace or civil disorder.

II-6 Decision Timelines

Because the most common historical threat involving a predictable timeline is an impending hurricane, this section is written based on that threat.

II-7 Approaching Disaster

Core Team Meetings

Upon notification of a potential disaster (ie. hurricane watch issued), ELC’s CEO calls a meeting of the Core Team.

The Core Team consists of:

- Chief Executive Officer
- Chief Administrative Officer
- Chief Program Officer
- Chief Innovation and Compliance Officer
- Communications Lead
- Human Resources Lead

The purpose of the meeting is to assess the potential situation and plan the ELC’s immediate course of action in response to the event or threat. Included will be an evaluation of the severity or immediacy of the event, timetables (securing equipment, financial record storage, website, and other social media postings, etc.) telephone number distribution, communication/to key contacts, and staff. The Core Team will meet as a group twice each day, either in person, online or telephonically, including weekends, if necessary, to continue to assess the potential for imminent interruption of operations and implementation of the next step of the COOP.

All staff will receive regular emails updating them on potential COOP activation status.

For impending hurricanes or tropical storms, the ELC will follow the lead of the Broward County School District when school is in session. During school breaks or when the district is not in session, the ELC will follow the guidance and decisions of the Broward County Government or the Broward County Emergency Management Division.

Upon notification of the closing of Broward schools or Broward County Government, the ELC will also close for business until the threat has passed.

Financial Preparation

1. Conduct a status assessment of all upcoming financial events & obligations including, but not limited to:
 - a. Payroll
 - b. Mandatory employee benefits cash transfers (403B and FSA)
 - c. Employee benefits invoices
 - d. Employee reimbursements
 - e. Childcare provider reimbursements

- f. Sub recipient payments
 - g. Other vendor payments
 - h. Credit card bill payments due
 - i. Scheduled vendor activities that trigger expenditures such as temps and consultants
 - j. Invoice submissions
 - k. Cash receipts
2. Assign fiscal staff and at least one backup to prepare and set up required transactions. Identify and conduct a run-through with approving authority and backup for transactions under dual custody.
 3. Identify all preparatory steps and inputs required to complete transactions either early or as scheduled using online access only.
 4. Identify alternative payment methods for critical service vendors that are typically paid by check (Online ACH Debit or Credit Card) if check printing is not available.
 - 5.
 6. Communicate with Key Vendors about special arrangements that may affect payments or services
 7. Communicate with Child Care providers about the process and schedule for issuing upcoming reimbursements.
 8. Communicate with Funders about the status of operations and arrangements for invoicing.

Child Care School Readiness (SR) and VPK Slot Payment

Upon imminent announcement of the probability of imminent disaster by the ELC CEO, the Finance Department will secure and ensure the availability of the following data:

1. Active Enrollment Reports
2. All provider payments (5045) from the previous month and the latest financial reimbursement data report by providers prior to the hurricane.
3. A backup of provider and payment information from the accounting system.

When possible and practical, ELC will endeavor to process and issue either actual or estimated provider reimbursements on time or ahead prior to the onset of an impending disaster event.

Communication with Key Contacts

During the preparation for the possible disaster phase, the ELC CEO will maintain daily telephone, online and/or email contact with DEL, and with the ELC's board chair to keep them updated as to possible plans, and to share any other pertinent information.

The CEO will work with the Communication Lead to post daily updates on the ELC's website, provider and parent portals, and social media venues to keep each party informed of possible actions. Robocalls, texts, and emails may also be utilized to inform parents and/or childcare providers of any developments.

Contact Lists

Managers and supervisors will be responsible for downloading their staff lists from the ELC CRM or payroll system. All staff contact lists and communication trees will be maintained and updated by the Human Resources Lead within the ELC CRM. The HR Lead will ensure the information remains current... Department-specific instructions will be generated through this list. The staff list will be utilized by supervisors to check on the health

and well-being of staff and to inform staff of any developments before, during, and after any disaster event. This information will include when/which staff should report to work following the event.

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SECTION III: ACTIVATION PROCEDURES

III-1 Activation of COOP

When the Chief Executive Officer (CEO) or designee declares a disaster or identifies an imminent threat to operations, the Emergency Coordinating Officer (ECO) will activate the Continuity of Operations Plan (COOP). Activation may occur during duty or non-duty hours and will initiate immediate protective and operational actions.

Immediate Actions Upon Activation

1. Notify Key Contacts

The CEO or ECO will immediately contact the Florida Division of Early Learning (DEL), the ELC Board Chair, and other designated leadership to inform them of the COOP activation and provide a summary of the situation, anticipated impact, and next steps.

2. Notify Community Partners

The Communications Lead will notify all external partners listed in Attachment 6, including Broward County Human Services, Department of Children and Families, CareerSource Broward (North, Central, South), Children's Services Council, and ChildNet. Notifications will include the nature of the emergency, expected duration of disruption, and contact information for updates.

3. Notify Staff, Providers, and Parents

The Human Resources Lead will send an email to all ELC staff with closure instructions, including steps for securing workspace, files, and equipment. Staff will be instructed to remain in contact with their direct supervisors throughout the emergency period.

The Communications Lead will issue notifications to providers and parents via email, website updates, social media posts, and automated call/text systems. These messages will include closure details, alternate contact methods, and instructions for accessing updates.

4. Activate Public Communication Channels

The Communications Lead will activate internal and external call-in numbers and ensure that the ELC website and social media platforms display current operational status and emergency contact information. Updates will be posted regularly as new information becomes available.

5. Secure Technology and Equipment

The Chief Innovation and Compliance Officer (CICO) will ensure that all computers, printers, and other electronic equipment are properly shut down, secured, and protected from environmental hazards. A full backup of the server will be completed and verified. The CICO will implement the Disaster Plan IT Checklist and coordinate with IT vendors and remote server hosts to maintain system access and security.

6. Protect Physical Records and Property

Members of the Emergency Response Team who are closest to the main office will secure all physical records, including fiscal, contract, and human resource files that are not stored electronically. These records will be locked in secure cabinets or relocated to safe storage areas.

Administrative and Fiscal Data

- All administrative and fiscal data will be backed up daily to secure off-site or cloud-based storage.
- The EFS Mod system, managed by DEL and housed at the North West Regional Data Center in Tallahassee, will remain accessible for processing sub-recipient payments and payroll.

- Staff operating remotely will be provided secure access to necessary systems to ensure uninterrupted financial operations.

Child Care Resource and Referral Operations

- CCR&R staff will immediately establish contact with Broward County Child Care Licensing and Enforcement to obtain and maintain an updated list of childcare facilities that are safe and operational.
- This list will be refreshed daily or as conditions allow and will be used to guide parent referrals and provider coordination.
- If ELC call center operations are disrupted, incoming calls will be temporarily routed to 211-Broward. Call operations will resume from alternate sites or remote locations as soon as feasible.

III-2 Disaster Warning Conditions

1. With Warning. It is expected that, in most cases, the ELC will receive a warning of at least a few hours prior to an event. This will normally enable the full execution of the COOP.
2. Without Warning. The ability to execute the COOP following an event that occurs with little, or no warning, will depend on the severity of the emergency and the number of personnel that are available. If the deployment of staff is not feasible, temporary leadership of the ELC will be passed to the Division of Early Learning which shall implement the ELC's COOP at the local level.
 - (a) Non-Duty Hours. Affected staff should be able to be alerted and the Relocation Team activated to support operations for the duration of the emergency.
 - (b) Duty Hours. If possible, the COOP will be activated immediately to support operations for the duration of the emergency.

The nature and severity of the emergency will dictate the level of activity necessary for ELC to respond and recover. Activities include activation of physical resources for the Operations Centers and the Emergency Response Team as identified in **Attachment 4** of the COOP.

- Determine the level of involvement required
- Route resource requests that exceed ELC's capabilities
- Coordinate ELC's efforts during the emergency situation

The involvement will be based on the nature and scope of the events and the level of ELC resources required.

III-3 Direction and Control

1. In the event that the Chief Executive Officer is incapacitated or unavailable to make decisions regarding ELC's COOP, authorized successors to the Chief Executive Officer are as follows:
 - Chief Administrative Officer
 - Chief Innovation and Compliance Officer
 - Chief Program Officer
2. In the event the CEO is unavailable or incapacitated and a successor officer for the ELC as indicated above assumes leadership in the CEO's absence in accordance with Attachment 9 of this COOP, the successor officer

will temporarily be considered the “CEO” as identified throughout the COOP in order to carry out the CEO duties as specified in this COOP until such time the CEO is available..

3. Pursuant to Sections 20.05 (1) (b) and 20.50 (3), Florida Statutes, the Coalition must have an official established memorandum for Delegation of Authority for managers and officers within the local coalition (Attachment 9).

III-4 Post Disaster

As soon as practical or possible after a disaster, the CEO shall contact the Core Team members to determine a time to conduct a damage assessment. The Core Team (or any subgroup thereof with the ability to gain access to the offices) shall assess the condition of the ELC offices and equipment. Status of power, internet capabilities, etc., as well as an assessment as to when the building can be re-occupied will be determined. If the ELC office is determined to be unsafe or unsuitable for occupancy within 3 days, the CEO shall determine which alternate site the Core Team will use to re-establish operations, or if remote operation of ELC employees is an option. This decision will be based on the geographic magnitude of the disaster and accessibility factors for essential staff. The list of alternate sites is listed in Attachment 2.

The CEO or designee will contact the Division of Early Learning to report initial status, to report on alternate location if one is necessary, to request aid/receive any pertinent guidance/instruction, and to establish the next time for sharing new information/guidance. The CEO or designee will also direct the core team to implement the next level of calling/texting tree to instruct secondary staff on whether to return to work. This instruction will be based on a number of factors, including staff safety risk, personal damage assessments, importance of role immediately following a disaster, and/or reassignment of role immediately following a disaster.

If it is determined that an alternate site or remote operations of ELC employees is necessary to reestablish operations, the CEO or designee:

- Will contact the lead person designated at the alternate site to facilitate entry.
- Direct the CICO to begin establishing the ability to remotely connect to the ELC server and regain IT functionality.
- As appropriate, notify the press, news media, outside customers (parents, providers), sub-recipients, and other service providers of the temporary relocation (including any changes to ELC contact information) or the ELC’s remote operation status.

III-5 Continuation of Mission-Essential Functions

In the event of an emergency, the following ***primary functions*** are considered mission-essential for the Division of Early Learning:

1. Administration of School Readiness services at the local level

- Coordinating responses to childcare providers and parents regarding activities and services which may be affected
- Ensuring contact points are maintained and communication is intact

As soon as communications methods become available, the Communications Lead will begin updating all key parties (childcare providers, parents, staff, community partners) concerning the operational status of the ELC, and any other necessary information received from DEL. Communication methods will include

any combination of website updates, incoming call phone message updates, robocalls, texts, and emails, depending on which communication methods are available. These updates will occur as new information is received, and a minimum of daily. Additionally, the ELC website will be monitored for incoming questions from the public, and the Communications Lead will route questions to the appropriate ELC staff member(s).

2. Distribution of Programmatic Funds

To ensure reliable infrastructure support for the ELC, the following ***support functions*** are also considered to be mission-essential:

- Information Technology Support & Maintenance
- Finance & Accounting Services
- Communications
- Facilities/Property Management
- Human Resource Management

The ELC has standard daily backup procedures for all critical information systems. Daily and weekly external back-ups are made for ELC's central file systems, by the CICO. Automated online daily backup of the central filing system ensures accessibility of critical data at an off-site location.

To ensure adequate reproduction of records and databases, ELC maintains off-site and cloud records storage. The Division of Early Learning's Information Technology Services Unit has standard daily backup procedures for all critical information systems at the state level, including prior month data for enrollment of children and payment of providers in Broward County.

III-6 Augmentation of Staff and Other Resources

1. If it becomes evident that ELC staff cannot ensure the continuous performance of mission-essential functions, ELC, in coordination with the Division of Early Learning, will determine the additional positions necessary to ensure the continuous performance of mission-essential functions.
2. ELC, with assistance from DEL if needed, will then ensure that the identified positions are staffed with individuals who have the requisite skills to perform the tasks.
3. ELC in cooperation with DEL will ensure that all resources needed to sustain operations for at least 30 days are acquired.

III-7 Development of Plans and Schedules for Reconstitution and Termination

1. ELC will develop reconstitution, and termination plans and schedules to ensure an orderly transition of all ELC functions, personnel, equipment, and records from the temporary alternate location to a new or restored facility.
2. ELC will approve the plans and schedules prior to the cessation of operations, and will submit the plan to DEL in writing, as soon as is feasibly possible.

3. ELC will take the lead role in overseeing the reconstitution and termination process.

III-8 Weather Related Emergency Events

Office Closure:

- ELC office will close within two hours of the National Hurricane Center issuing a hurricane warning for Broward County and/or
- ELC office will be closed when Broward County Schools are closed to normal business activities because of a declared emergency affecting Broward County; and/or
- ELC Office will be closed if servers are compromised or damaged to where normal operations must cease

Requests for assistance from the State of Florida:

- FEMA will be contacted for necessary supplies: diapers, wipes, water, food, etc. as needed

III.9 Communicable Disease Emergency Event

“Communicable Disease Emergencies” are circumstances caused by biological agents, including organisms such as bacteria, viruses or toxins with the potential for significant illness or death in the population in which state and/or federal authorities have provided emergency notice, recommendations and/or orders in response to said biological agents and urgent and possibly extensive public health and medical interventions are needed to respond to and contain a Communicable Disease. A “Communicable Disease” may include but is not limited to naturally occurring outbreaks for established diseases (e.g., measles, mumps, etc.), outbreaks for emerging novel diseases (e.g., COVID-19, SARS, avian influenza), and bioterrorism. The circumstances of Communicable Disease emergencies may vary by multiple factors, including type of biological agent, scale of exposure, mode of transmission, etc. The ELC will follow all protocols as directed by the State of Florida the CDC and any other applicable state or federal agency.

Communicable Disease Emergency Planning has been added into the COOP to add additional guidance in the case of outbreaks of diseases caused by a Communicable Disease or respond to other Communicable Disease Emergencies as defined above. Activities that may be implemented during a Communicable Disease Emergency include:

- Coordination with other cities, regional, state and federal agencies and other organizations responding to a large public health emergency.
- Development and dissemination of information and guidance for our employees to ensure proper protocols with the community we serve.
- Public health disease containment measures such as infection control, isolation and quarantine, or restriction and clearance.
- Coordination of internal work processes and management of alternate work when necessary.

The ELC’s Communicable Disease control and prevention efforts will include routinely receiving reports of cases of Communicable Disease and will update staff as a result of these reports and the State of Florida’s plan for containment measures. This plan is intended to be used for any Communicable Disease emergency that requires a response that may require changing normal ELC business operations in order to maintain the health and safety of our employees, the clients we serve, and the public at large.

Office and Out-posted site closure

In the need to prevent illness, related to a Communicable Disease, the closure of the ELC main office may become necessary (in addition to relocating ELC employees who are currently outposted at community partner sites) to comply with the recommendations or orders of state and federal officials or agencies as well as to protect the public and ELC employees.

In this case, all employees will need to work remotely to ensure the continuity of our operations. The scope of the ELC Telework Policy may be temporarily expanded in the event of an emergency until such time the emergency has been declared over by a state or federal authority or agency. Employees not yet approved to work from home but whose positions allow for work from home may do so with supervisory check-ins and a list of approved daily duties communicated with their immediate supervisor.

- Logistics related to phones and computer access are coordinated by IT. For assistance or questions related to VPN accessibility or other issues, please login to Webauthor and submit a ticket for assistance.
- All other employees whose positions normally do not allow for work from home, where possible and based on ELC agency needs may be assigned alternative duties, which can be completed from home. These positions may also be required to participate in daily check-ins and be willing to work with alternative duties during the emergency closure period or use available vacation leave to cover the period of time the ELC offices are closed.

When Illness Strikes due to Communicable Disease Emergencies

- Follow guidelines posted by the Centers for Disease Control and Prevention (“CDC”).
- Use wellness CDC based programs to instruct all employees about hygiene and disease prevention.
- Instruct employees to stay home and seek care from a medical doctor or provider if they are experiencing a Communicable Disease Emergency, such as a fever and cough and/or severe respiratory distress. All employees who are sick during emergency closures, or who report in as sick, during these times, should not work.
- Once offices re-open employees who are sick or show symptoms of illness related to a Communicable Disease Emergency should remain home until such fever and/or other symptoms are gone for the period of time recommended by the CDC and be evaluated by a physician before returning to work.
- If employees need to be off work for a long period of time for issues related to a Communicable Disease Emergency the employee’s leave issues will be addressed on a case-by-case basis by contacting Human Resources.

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SECTION IV: DE-ACTIVATION PROCEDURES

Upon a decision by the ELC CEO that the main facility can be reoccupied or that a different facility will be secured for ELC for an extended term (original facility uninhabitable for more than 30 days) or that ELC employees will work remotely, the ELC shall do the following:

1. ELC will oversee the orderly transition of all functions, personnel, equipment, and records from the alternate relocation point to a new or restored facility.
2. Prior to relocating back to the main facility or another building, ELC will ensure appropriate security, safety, and health assessments for suitability.
3. The staff remaining at the alternate relocation point will transfer mission essential functions and resume normal operations when the equipment and documents are in place at the new or restored facility.
4. The staff who are not at an alternate relocation point may work remotely as determined by the CEO.

In the event the capacity of ELC is such that it cannot respond to the needs of customers or deliver crucial services, ELC's functions may need to be reverted to alternative providers. Alternative providers are listed on **Attachment 5**.

IV-1 After-Action Review and Remedial Action Plan

1. An After-Action Review (information collection process) will be initiated prior to the cessation of operations at the alternate relocation point. The information to be collected will, at a minimum, include information from any employee working during the COOP activation and a review of the strengths and weaknesses at the conclusion of the operations.
2. The information is incorporated into a COOP remedial action plan. Recommendations for changes to the COOP and any accompanying documents will be developed and incorporated into the COOP annual review process.

IV-2 Emergency Response Team Review

The Emergency Response Team will review the COOP and all attachments annually to identify necessary resources to support COOP activities, to ensure that the plan remains viable and compatible with Florida's Comprehensive Emergency Management Plan and that it is maintained at a high level of readiness. The resources necessary to ensure adequate maintenance and operation of the COOP will be considered in ELC's planning process. The Emergency Response Team will ensure that rosters for their respective staff are kept current and that staff members are informed and provided reporting instructions.

IV-3 Ongoing Testing and Training

All senior level staff are provided with copies of the COOP and emergency procedures. Test, training and exercise programs have been developed and will be initiated by the Emergency Coordination Officer and performed annually to include the following:

- Leadership responsibilities
- Alert and notification procedures
- Validation and testing of equipment and communications of selected alternate facilities.
- Information regarding disaster preparedness and the Coalition's and COOP is distributed

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SECTION V: TELEWORK POLICY

In the event there is a conflict between the COOP and the ELC's Telework Policy, the COOP will prevail.

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Profile:
Early Learning Coalition of Broward County, Inc.
1475 W. Cypress Creek Rd., Suite 301, Ft. Lauderdale, FL 33309

Building Key Contact: Chief Executive Officer
Cell: 954 870-0813 Office: 954 377-2194

Mission-Essential Functions performed in facility:

- Chief Executive Officer
- Programmatic and Administrative Funds Distribution, Receipt and Banking
- Information Technology Support/Maintenance
- Communications
- Finance & Accounting Services
- Facilities/Property Management Services
- Program Technical Assistance and Support
- Program oversight and direction for ELC, including:
 - Client Eligibility and Redetermination of Eligibility process
 - Financial Management Tracking through Enhanced Field System Modernization (EFSM)
 - Child Care Resource & Referral services

ELC of Broward County COOP - ATTACHMENTS

Attachment 1

Emergency Response (Core) Team

1. Chief Executive Officer
2. Chief Administrative Officer
3. Chief Innovation and Compliance Officer
4. Chief Program Officer3.
5. Sr Director of Communications
6. Sr Director of Human Resources

Attachment 2

Alternate Facilities

<u>ChildNet, Inc.</u>	1100 W. McNab Road Ft. Lauderdale, FL 33309	954-414-6000
<u>Early Learning Coalition of Palm Beach County, Inc.</u>	2300 High Ridge Road, Boynton Beach, FL 33426	561-214-8000
<u>ELC of Miami-Dade County</u>	2555 Ponce de Leon Blvd. Ste.210 Coral Gables, FL 33134	305-646-7220
<u>Early Learning Coalition of Duval</u>	6500 Bowden Rd #290, Jacksonville, FL 32216	904-208-2044

Note: Selected Alternate Facilities are fully functional offices with established telephone, computer and fax lines.

Attachment 3
Emergency Coordinating Officer

Chief Executive Officer

Attachment 4

Emergency Response Team and Contacts

BUSINESS CELL PHONES

Chief Executive Officer	XXX-XXX-XXXX
Chief Program Officer	XXX-XXX-XXXX
Chief Administrative Officer	XXX-XXX-XXXX
Chief Innovation and Compliance Officer	XXX-XXX-XXXX
Sr. Dir of Communications	XXX-XXX-XXXX
Human Resources Director	XXX-XXX-XXXX

Sr. Dir. of Education & Provider Relations	XXX-XXX-XXXX
Sr. Dir. of Family & Customer Services	XXX-XXX-XXXX
Provider Relations Director	XXX-XXX-XXXX
Director of Family & Customer Services	XXX-XXX-XXXX
Director of Family Services	XXX-XXX-XXXX
Controller	XXX-XXX-XXXX
Sr. Director Provider Reimbursement	XXX-XXX-XXXX
Director of Education Program Assessment	XXX-XXX-XXXX

Attachment 5 Alternative Service Providers

ELC of Palm Beach County

ELC of Miami-Dade County

Division of Early Learning

Attachment 6

Staff, Community Partner, and Vendor Contact Information

Vendor, Broker or Partner Name	Telephone	Additional Information
Intermedia	(952)392-1831	
MSP 360 11/12/2025	(305) 606-0871	
Western NRG (Firewall)	(805) 658-0800	
Fiber Net/Crown Castle (Internet Service)	(866) 787-2637	
Gallagher Commercial Insurance Broker	(727) 796-6274	Mackenziemcnamara@ajg.com
Brown & Brown Employee Benefits Broker	(954) 331-1485	aNovoseletsky@bbftlaud.com
Broward County Human Services	(954) 357-6385	dacunningham@broward.org
Children's Services Council	(954) 377-1000	mjones@cscbroward.org
ChildNet, Inc.	(954) 414-6000 Ext. 3917 (954) 560-1056 cell	shakeyia.spann@childnet.us
Department of Children and Families	(954) 308-2585 office (954)553-4150 cell	Lisa.Joseph@myflfamilies.com

Attachment 7 Organizational Chart

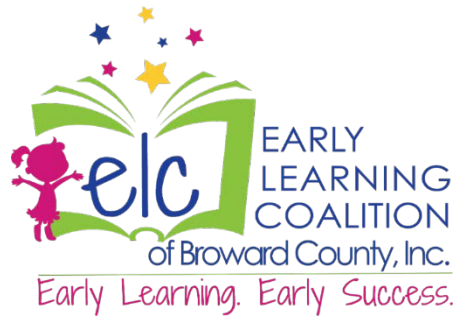
Attachment 8
Standardized Communications

Press Release
Child Care Provider Communication
DEL Communication
Parent Communication
Mandated Category Partner Communication
Funding Partners Communication

ELC offices close for [Event]

(FORT LAUDERDALE, Fla. – September 26, 2025) As [Event] approaches South Florida, the Early Learning Coalition of Broward County will be closed until further notice starting September 26, 2025, at 6pm. It is ELC policy to follow Broward Public School’s closure protocol during a natural disaster.

Updates to ELC’s operations will be provided on our website, elcbroward.org, or ELC’s Hurricane Hotline at 954-377-2188.



ELC Emergency Closure/Protocol

Hello Providers,

The Early Learning Coalition follows Broward Public Schools closures for hurricanes/natural disasters.

Due to [Event], the ELC will be closed until further notice starting [Date/Time].

As [Event] approaches, please take the necessary steps to be prepared for the storm. Info is available at [ready.gov](https://www.ready.gov) or Broward County's Emergency Management Website.

ELC staff is currently expediting September payments to ensure Providers have cash on hand. Providers who receive direct deposit, your funds are expected to be available around Friday, September 28th. For those who are not reimbursed electronically, checks will be mailed out Friday, September 28 (subject to USPS operations).

Updates regarding ELC operations will be available on our website, **[elcbroward.org](https://www.elcbroward.org)** or by calling the ELC Hurricane Hotline at **954-377-2188**.

Be safe,

Early Learning Coalition Staff

Please Note: According to Florida law, childcare operators must notify Child Care Licensing & Enforcement (CCLE) of its operational status following a natural disaster.

[Date]

[DEL]

[ChildNet] [DCF]

[Career Source]

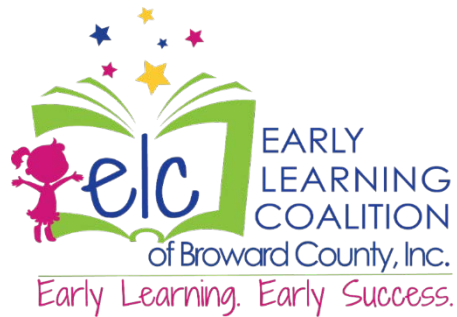
[BSO] [Broward County Gov't]

[CSC] [United Way] [Wells Fargo]

Re: ELC Office Closure

Due to [\[Insert\]](#), the Early Learning Coalition of Broward County will be closed until further notice starting [Date/Time]. It is ELC's policy to follow Broward Public School's closure protocol.

Updates on the status of ELC's operations can be found on our website, elcbroward.org, or ELC's Hurricane Hotline at 954-377-2188.



ELC Emergency Closure/Protocol

Hello Parents,

The Early Learning Coalition follows Broward Public Schools closures for hurricanes/natural disasters.

Due to [Event], the ELC will be closed until further notice starting [Date/Time].

As [Event] approaches, please take the necessary steps to be prepared for the storm. Info is available at [ready.gov](https://www.ready.gov) or [Broward Emergency Management](#).

Updates regarding ELC operations will be available on our website, [elcbroward.org](https://www.elcbroward.org) or by calling the ELC Hurricane Hotline at **954-377-2188**.

Be safe,

Early Learning Coalition Staff

Attachment 9

Delegation of Authority

In the unlikely event the CEO is incapacitated or otherwise unable to act as lead, she shall appoint another member of the Executive Team to lead the COOP. In the event no one on the Executive Team is able to perform this function, the Sr. Director of Family and Customer Services shall lead the COOP.

In the event the Sr. Director of Family and Customer Services is incapacitated or otherwise unable to perform her job duties, one of the Family Services Directors shall be designated lead of that department.

In the event the Sr. Director of Education and Quality Initiatives is incapacitated or otherwise unable to perform her job duties, the Director of Education Program Assessment shall be designated lead of that department.

ITEM/MEETING	B262FIN1 / Board
MEETING DATE:	November 17, 2025
SUBJECT:	September 2025 Interim Financial Statements
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve September 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant
AS RECOMMENDED BY:	Finance Committee
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

Background Information:

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

1. School Readiness

- FY2026 School Readiness child care slot expenditures (including SR and local funding) were 25% of the annual budget for that line item at the end of the first quarter. This aligns with projections to serve an average of 14,400 children per month for the remainder of the year.
- Expenditures for Gold Seal and CLASS rate differentials were still high at 28% of their combined allocations, a pace that may again require us to absorb costs due to an anticipated statewide funding shortfall.
- The pace of local SR match funding expenditures tends to fluctuate up and down during the first quarter of each fiscal year, as staff adjust expenditure levels to fully utilize contracts that expire on September 30.
- Gradual enrollment to replace children that exit through attrition resumed in October. Staff will adjust the pace as needed to ensure full utilization of funds by year-end. 14,135 children were served during the month of September. The waiting list was 3,243 on September 30, but it has since decreased to approximately 2,500 after we began enrolling again during October. Waiting time for being called from the list was approximately 120 days. See attached charts for more information and utilization projections going forward.

2. VPK

VPK expenditures were 18% as of September, which is typical for this time of year. Attendance for school year services begin in August and expenditures are expected to increase in accordance with a normal pattern in the coming months. Funding is allocated by DEL to match the actual need for services each year.

3. Vulnerable Populations Program

First quarter expenditures at 33% are higher than the 25% first quarter target for the Vulnerable Populations Program because program growth continues to outpace its funding allocation. 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 recommends that the Board Approve the September 2025 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant.

Supporting Documents:

- September Interim Financial Statements
- SR Children Served vs Waitlist Chart
- September Utilization Projection



Early Learning Coalition of Broward County, Inc.

INTERIM FINANCIAL STATEMENTS For The Three Months Ended September 30, 2025

**Submitted to the Board of Directors
November 17, 2025
As Recommended by the Finance Committee
at the November 4, 2025 Meeting**

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

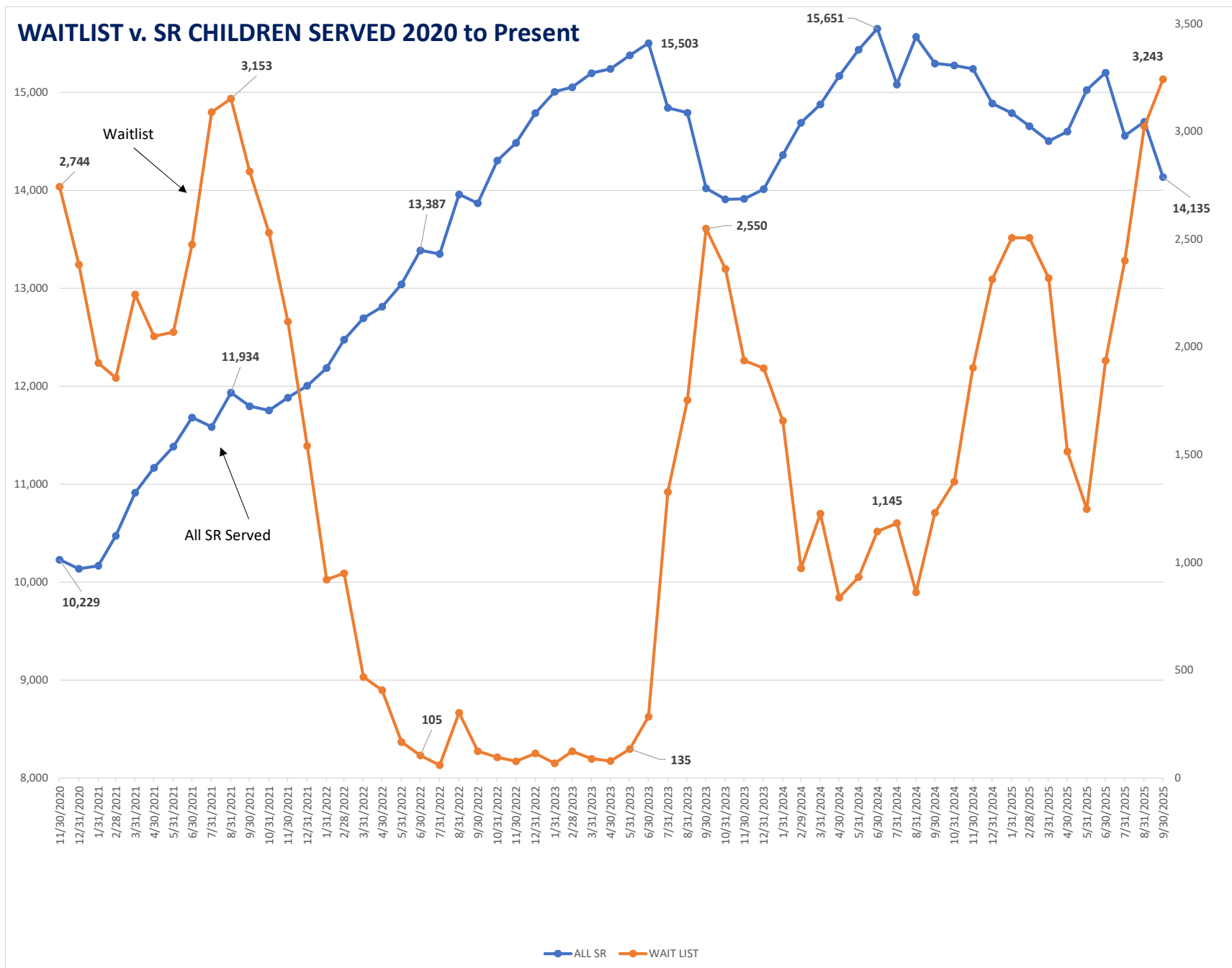
	<u>9/30/2025</u>	<u>9/30/2024</u>
Assets:		
Cash	\$ 16,600,465	\$ 16,661,656
Grants Receivable	14,564,587	19,060,040
Accounts Receivable	1,319,476	1,311,610
Due From Providers	5,916	16,424
Prepaid Expense	676,453	1,192,106
Fixed Assets	9,925	14,702
Operating ROU Asset	921,462	1,137,464
Total Assets	<u>\$ 34,098,284</u>	<u>\$ 39,394,003</u>
 Liabilities:		
Accounts Payable	122,738	183,520
Salary & Benefits Payable	516,012	497,116
Compensated Absences	693,696	606,880
Due to Providers	12,326,210	12,570,574
Due to Other Agencies	32,294	235,479
Deferred Revenue	18,659,476	22,499,896
Operating Lease Liability	1,052,262	1,281,213
Total Liabilities	<u>\$ 33,402,688</u>	<u>\$ 37,874,680</u>
 Net Assets		
Unrestricted	507,708	766,231
Board Designated	187,888	753,092
Total Net Assets	<u>695,596</u>	<u>1,519,323</u>
 Total Liabilities and Net Assets	<u>\$ 34,098,284</u>	<u>\$ 39,394,003</u>

Early Learning Coalition of Broward County, Inc.
Statement of Activities
For The Three Months Ended September 30, 2025

	Sep 2025 Actual	FY 2026 YTD Actual	FY 2025 YTD Actual
Revenue			
Recurring			
DEL School Readiness	\$ 6,594,141	\$ 22,751,825	\$ 24,808,765
DEL School Readiness Match	766,762	1,918,320	2,167,962
DEL School Readiness Plus	23,920	74,206	-
DEL School Readiness Rate Differentials	1,175,390	3,789,142	3,994,107
DEL - Program Assessments	18,722	31,514	34,251
DEL - Voluntary Pre-K	3,688,597	6,665,353	7,095,379
CSC -School Readiness	625,300	1,721,782	685,930
CSC - Vulnerable Populations	649,100	1,824,991	1,041,322
Broward County - School Readiness	535,332	1,139,277	1,911,696
United Way & Cities - School Readiness	11,375	43,032	178,000
Miscellaneous Income	27,354	80,823	160,375
Total Revenue	\$ 14,115,993	\$ 40,040,263	\$ 42,077,787
Expenses			
Direct Services			
School Readiness (State & Local Funds)	\$ 8,201,857	\$ 26,664,821	\$ 28,514,318
DEL - Voluntary Pre-K	3,593,244	6,496,093	6,907,331
CSC - Vulnerable Populations	550,121	1,609,667	935,142
Stipends and Grants to Providers	53,347	165,079	193,679
Subtotal Direct Services	\$ 12,398,570	\$ 34,935,660	\$ 36,550,470
Program Support			
Eligibility, Customer Services & Providers	\$ 763,157	\$ 2,403,620	\$ 2,415,630
Quality & Education	535,065	1,609,408	1,356,334
Subtotal Program Support	\$ 1,298,222	\$ 4,013,028	\$ 3,771,964
Total Program (Direct + Support)	\$ 13,696,792	\$ 38,948,688	\$ 40,322,434
Administration	365,731	1,226,839	1,450,324
Total Expenses	\$ 14,062,523	40,175,527	\$ 41,772,758
Change in net assets	\$ 53,470	\$ (135,264)	\$ 305,029
Net assets, beginning of year		830,860	1,214,294
Net assets, end of the period		\$ 695,596	\$ 1,519,323

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

Revenue:	FY26 Budget Amendment 1	YTD Actual	Balance	% Budget Spent	Notes
Recurring					
DEL School Readiness	\$ 99,647,502	\$ 22,751,825	\$ 76,895,677	23%	
DEL School Readiness Match	5,888,044	1,918,320	3,969,724	33%	Timing varies with match avail
DEL School Readiness Plus	522,553	74,206	448,348	14%	New program ramping up
DEL School Readiness Rate Differentials	13,478,748	3,789,142	9,689,606	28%	
DEL - Program Assessments	329,069	31,514	297,555	10%	
DEL - Voluntary Pre-K	36,642,312	6,665,353	29,976,959	18%	Utilization tracks with school year
CSC -School Readiness	4,415,992	1,721,782	2,694,211	39%	
CSC - Vulnerable Populations	5,568,876	1,824,991	3,743,885	33%	
Broward County - School Readiness	2,896,373	1,139,277	1,757,096	39%	
United Way & Cities - School Readiness	400,000	43,032	356,968	11%	Intermittent Revenue
Miscellaneous Income	409,867	80,823	329,045	20%	Intermittent Revenue
Total Revenue	\$ 170,199,337	\$ 40,040,263	\$ 130,159,074	24%	
Expense					
Child Care Slots and Incentives					
School Readiness (State & Local Funds)	\$ 108,223,347	\$ 26,664,821	\$ 81,558,526	25%	
DEL - Voluntary Pre-K	34,897,440	6,496,093	28,401,348	19%	Utilization tracks with school year
CSC - Vulnerable Populations	5,157,645	1,609,667	3,547,977	31%	Addition funding possible
Stipends and Grants to Providers	553,000	165,079	387,921	30%	Expense will decrease in Qtr 2 & 3
Total Child Care Slots and Incentives	\$ 148,831,432	\$ 34,935,660	\$ 113,895,773	23%	
Sub Recipient Expense					
Children's Forum	\$ 155,999	\$ 50,541	105,458	32%	Expense will decrease in Qtr 2 & 3
Total Sub Recipient Expense	\$ 155,999	\$ 50,541	\$ 105,458	32%	
ELC Operating Expense					
Salaries & Benefits	\$ 18,760,352	\$ 4,576,870	\$ 14,183,482	24%	
Attorneys	126,500	19,567	106,933	15%	Intermittent Expenditures
Auditors	55,858	18,375	37,483	33%	Intermittent Expenditures
Consultants & Temps	228,000	57,725	170,275	25%	
Staff & Board Travel & Training	50,222	9,042	41,180	18%	Intermittent Expenditures
Insurance	82,317	21,631	60,686	26%	
Office Rent, Utilities & Maintenance	524,985	126,478	398,507	24%	
Office Machine & Storage Leases	4,807	1,202	3,605	25%	
Software Licenses	224,006	62,623	161,383	28%	
Internet, Email, Phones	116,016	29,550	86,466	25%	
Cell Phones	95,000	22,164	72,836	23%	
Sponsorships & Memberships	81,299	12,551	68,748	15%	Intermittent Expenditures
Books for Kids	225,000	69,925	155,075	31%	Intermittent Expenditures
Instructional Materials	100,000	-	100,000	0%	Intermittent Expenditures
Other Operating Costs	233,731	39,185	194,546	17%	Intermittent Expenditures
Computer Equipment & Software	23,250	-	23,250	0%	Intermittent Expenditures
Furniture & Fixtures	-	-	-	0%	
Depreciation/Amortization		122,441	(122,441)	0%	ARPA Prepaid Software Amortization
Unallocated (Budget Only)	280,565	-	280,565	0%	
Total ELC Operating Expense	\$ 21,211,906	\$ 5,189,327	\$ 16,022,579	24%	
Total Operating & Sub-Recipient Expense	\$ 21,367,905	\$ 5,239,867	\$ 16,128,037	25%	
Total Expense	\$ 170,199,337	\$ 40,175,527	\$ 130,023,810	24%	



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									
Increase to baseline FY25 over FY24			384									
Increase to baseline FY25 over FY17			5,616									
(FY17 Baseline= 9,396)												
FY25 Current Avg Cost			\$28.16									
Increase in Avg Cost over FY17			\$9.54									
(FY17 Baseline = \$18.62)												
Proj Total						\$ 88,924,669	\$ 15,909,429	\$ 100,654	\$ 2,084,035	\$ 3,444,348	\$ 515,447	\$ 110,777,273
Budget						89,657,490	13,737,446	100,000	2,084,035	3,444,348	515,447	109,538,765
Surplus(Deficit)						732,821	(2,171,983)	(654)	(0)	(0)	-	(1,238,508)
Provider Match						-	-	-	-	-	-	638,266
Surplus(Deficit)						\$ 732,821	\$ (2,171,983)	\$ (654)	\$ (0)	\$ (0)	\$	(600,242)

Fiscal Year 2025-26

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	School Readiness Gold Seal/QPI	SR PLUS	Children's Services Council	Broward County	Local Funding	Total Slot Costs
A	Jul-25	23	14,558	-664	30.84	8,116,093	1,462,301	27,921	512,473	175,731	33,333	10,327,853
A	Aug-25	21	14,701	+143	26.32	6,046,048	1,158,956	22,364	512,493	353,425	33,333	8,126,619
A	Sep-25	22	14,135	-566	26.48	6,013,923	1,176,454	23,920	512,448	475,851	33,333	8,235,930
P	Oct-25	23	13,970	-165	28.53	7,450,137	1,300,365	28,262	182,084	173,846	33,333	9,168,028
P	Nov-25	20	14,081	+110	29.45	6,709,208	1,167,850	26,214	182,084	173,846	33,333	8,292,536
P	Dec-25	23	14,191	+110	28.57	7,594,045	1,310,345	32,031	182,084	173,846	33,333	9,325,684
P	Jan-26	22	14,301	+110	29.07	7,444,304	1,280,289	32,440	182,084	173,846	33,333	9,146,296
P	Feb-26	20	14,412	+110	28.97	6,717,041	1,213,290	31,130	182,084	173,846	33,333	8,350,724
P	Mar-26	22	14,522	+110	28.34	7,292,319	1,335,251	36,045	182,084	173,846	33,333	9,052,877
P	Apr-26	22	14,632	+110	29.26	7,319,313	1,405,368	37,847	448,166	173,846	33,333	9,417,874
P	May-26	21	14,743	+110	29.54	7,102,969	1,349,602	37,847	448,166	173,846	33,333	9,145,764
P	Jun-26	22	14,852	+109	30.73	7,849,683	1,481,278	51,189	448,144	178,777	33,333	10,042,405
Average Enrollments (Baseline)			14,425									
Increase to baseline FY26 over FY25			(587)									
Increase to baseline FY26 over FY17			5,029									
(FY17 Baseline= 9,396)												
FY26 Current Avg Cost			\$28.84									
Increase in Avg Cost over FY17			\$10.22									
(FY17 Baseline = \$18.62)												
Proj Total						\$ 85,655,083	\$ 15,641,349	\$ 387,211	\$ 3,974,393	\$ 2,574,554	\$ 400,000	\$ 108,632,590
Budget						87,277,896	13,478,748	387,211	3,974,393	2,574,554	400,000	108,092,802
Surplus(Deficit)						1,622,813	(2,162,601)	-	(0)	0	-	(539,788)
Provider Match						-	-	-	-	-	-	655,346
Surplus(Deficit)						\$ 1,622,813	\$ (2,162,601)	\$ -	\$ (0)	\$ 0	\$ -	\$ 115,558

Fiscal Year 2026-27

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	School Readiness Gold Seal/QPI	SR PLUS	Children's Services Council	Broward County	Local Funding	Total Slot Costs
P	Jul-26	23	14,478	-374	31.74	8,530,983	1,477,219	55,405	299,404	173,846	33,333	10,570,191
P	Aug-26	21	14,033	-445	25.98	6,015,488	1,091,897	42,745	299,404	173,846	33,333	7,656,713
P	Sep-26	22	13,598	-435	28.81	6,826,501	1,238,292	46,647	299,404	173,846	33,333	8,618,023
P	Oct-26	22	13,625	+27	29.84	7,190,762	1,200,030	48,512	299,404	173,846	33,333	8,945,888
P	Nov-26	21	13,652	+27	30.73	7,075,445	1,179,773	48,088	299,404	173,846	33,333	8,809,890
P	Dec-26	23	13,679	+27	29.86	7,580,473	1,252,755	54,619	299,404	173,846	33,333	9,394,430
P	Jan-27	21	13,706	+27	30.44	7,042,438	1,160,042	51,650	299,404	173,846	33,333	8,760,714
P	Feb-27	20	13,733	+27	30.34	6,629,892	1,146,565	50,887	299,404	173,846	33,333	8,333,927
P	Mar-27	23	13,760	+27	29.58	7,481,951	1,313,277	60,471	299,404	173,846	33,333	9,362,282
P	Apr-27	22	13,787	+27	30.51	7,337,508	1,349,829	59,708	299,404	173,846	33,333	9,253,628
P	May-27	21	13,814	+27	30.79	7,076,095	1,289,762	58,775	299,404	173,846	33,333	8,931,215
P	Jun-27	22	13,841	+27	32.10	7,790,986	1,403,414	78,342	299,406	170,176	33,333	9,775,658
Average Enrollments (Baseline)			13,809									
Increase to baseline FY27 over FY26			(616)									
Increase to baseline FY27 over FY17			4,413									
(FY17 Baseline= 9,396)												
FY27 Current Avg Cost			\$30.06									
Increase in Avg Cost over FY17			\$11.44									
(FY17 Baseline = \$18.62)												
Proj Total						\$ 86,578,521	\$ 15,102,854	\$ 655,849	\$ 3,592,850	\$ 2,082,484	\$ 400,000	\$ 108,412,559
Budget						87,277,896	13,478,748	655,849	3,592,850	2,082,484	400,000	107,487,827
Surplus(Deficit)						699,375	(1,624,106)	-	-	-	-	(924,732)
Provider Match						-	-	-	-	-	-	670,000
Surplus(Deficit)						\$ 699,375	\$ (1,624,106)	\$ -	\$ -	\$ -	\$ -	(254,732)

SCHOOL READINESS UTILIZATION FY 2022-2025

Children Services Council Vulnerable Population Contract

New Referrals

Enroll per Mo: 23
to SR per Month 4
Age Out/Exit Care: 4
15

Funding Changes:

+ \$824,000 eff. 2024



Assumptions:

Daily Average Cost forecast reflects current actual trends.

Contract Year 2024-25

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
A	Oct-24	22	476	+27	42.18		441,686		441,686
A	Nov-24	21	501	+25	40.21		423,057		423,057
A	Dec-24	23	499	-2	38.92		446,630		446,630
A	Jan-25	23	534	+35	39.93		490,475		490,475
A	Feb-25	20	552	+18	40.75		449,877		449,877
A	Mar-25	22	572	+20	38.43		483,582		483,582
A	Apr-25	22	592	+20	40.28		524,671		524,671
A	May-25	22	597	+5	40.77		535,414		535,414
A	Jun-25	21	613	+16	38.13		490,859		490,859
A	Jul-25	23	594	-19	40.53		553,724		553,724
A	Aug-25	21	610	+16	39.40		504,775		504,775
A	Sep-25	22	622	+12	39.61		542,059		542,059
							Projected Total	\$	5,886,811
							FY23 CSC Contract Year Bud	\$	6,311,455
							Surplus(Deficit) CSC Contract Year	\$	424,644

Contract Year 2025-26

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
A	Oct-25	23	637	+15	37.65		551,608		551,608
A	Nov-25	20	652	+15	37.65		490,954		490,954
A	Dec-25	23	667	+15	37.90		581,422		581,422
A	Jan-26	22	682	+15	37.65		564,898		564,898
A	Feb-26	20	697	+15	37.65		524,839		524,839
A	Mar-26	22	712	+15	37.65		589,747		589,747
A	Apr-26	22	727	+15	37.65		602,172		602,172
A	May-26	21	742	+15	37.65		586,660		586,660
A	Jun-26	22	757	+15	37.90		631,184		631,184
A	Jul-26	23	772	+15	37.65		668,511		668,511
A	Aug-26	21	787	+15	37.65		622,239		622,239
A	Sep-26	22	802	+15	37.65		664,294		664,294
							Projected Total	\$	7,078,528
							FY24 CSC Contract Year Bud	\$	3,832,354
							Surplus(Deficit) CSC Contract Year	\$	(3,246,174)

Contract Year 2026-27

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
P	Oct-26	22	817	+15	37.65		676,718		676,718
P	Nov-26	21	832	+15	37.65		657,818		657,818
P	Dec-26	23	847	+15	37.90		738,327		738,327
P	Jan-27	21	862	+15	37.65		681,538		681,538
P	Feb-27	20	877	+15	37.65		660,378		660,378
P	Mar-27	23	892	+15	37.65		772,424		772,424
P	Apr-27	22	907	+15	37.65		751,265		751,265
P	May-27	21	922	+15	37.65		728,976		728,976
P	Jun-27	22	937	+15	37.90		781,268		781,268
P	Jul-27	22	952	+15	37.65		788,538		788,538
P	Aug-27	22	967	+15	37.65		800,963		800,963
P	Sep-27	22	982	+15	37.65		813,387		813,387
							Projected Total	\$	8,851,602
							FY24 CSC Contract Year Bud	\$	3,832,354
							Surplus(Deficit) CSC Contract Year	\$	(5,019,248)

ITEM#/MEETING	B26FIN2/ Board
MEETING DATE:	November 17, 2025
SUBJECT:	FY 2026 Budget Amendment #2
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve FY2026 Budget Amendment #2
AS RECOMMENDED BY:	Finance Committee
FINANCIAL IMPACT:	\$474,776 Net Increase to FY26 Revenue and Expense
ELC STAFF LEAD:	C. Klima

Background Information:

In June 2025, the Board approved a preliminary annual budget that reflected estimated revenues and expenditures pending receipt of the actual grant award letters from funders. In September, the Board approved Amendment #1 after the Division of Early Learning (DEL) issued final notices of award for FY26 in August. In September, Broward County and the Children's Forum updated their FY26 award amounts. The annual budget has been amended to reflect these changes.

Current Status:

Key changes and updates Included in FY26 Budget Amendment #2 are as follows:

1. **\$493,776 Increase to Broward County School Readiness Match funding for FY26:** This amount is the pro-rated portion of \$658,368 total increase that will be applied to the nine-month period from October 2025 through June 2026. The contract runs on a fiscal year that extends through September 30, 2026, and the remainder is reserved for the first three months of the Coalition's 2027 fiscal year (July to September).
2. **\$19,000 decrease for Broward's FY26 Help Me Grow contract with the Children's Forum:** The Children's Forum administers the Help Me Grow Florida program on behalf of DEL and allocates funding among local affiliates in proportion to statewide funding appropriated by the legislature. Amounts may change annually.

Recommended Action:

Finance Committee Recommends that the Board Approve the FY2026 Budget Amendment #2 as Presented

Supporting Documents:

- Amendment #2 and Three Year Comparison


FY2026 Proposed Budget by Business Activity as Amended



	Child Care Slots	Program Support Subsidized Child Care & CCR&R	Education & Quality Services	Administration	Total Budget
Revenue:					
Recurring					
DEL School Readiness	\$ 81,440,693	\$ 7,219,650	\$ 5,710,380	\$ 5,276,777	\$ 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	3,012,691	283,312	-	94,147	3,390,149
United Way & Cities - School Readiness	400,000	-	-	-	400,000
Miscellaneous Grants & Program Income	-	-	375,064	15,804	390,868
Total Revenue	\$ 148,772,207	\$ 9,451,239	\$ 6,414,513	\$ 6,036,153	\$ 170,674,112
Expense:					
Child Care Slots					
DEL School Readiness	\$ 108,717,122	\$ -	\$ -	\$ -	\$ 108,717,122
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
Total Slots & Grants/Stipends	\$ 148,772,207	\$ -	\$ 553,000	\$ -	\$ 149,325,207
Sub Recipient Expense					
Children's Forum	-	-	120,525	35,474	155,999
211-Broward	-	-	-	-	-
Total Sub Recipient Expense	\$ -	\$ -	\$ 120,525	\$ 35,474	\$ 155,999
ELC Operating Expense					
Staff Costs	\$ -	\$ 9,367,524	\$ 5,372,223	\$ 4,020,605	\$ 18,760,351
Attorneys	-	-	-	126,500	126,500
Auditors	-	-	-	55,858	55,858
Consultants & Temps	-	131,000	78,500	18,500	228,000
Staff & Board Travel	-	16	30,206	20,000	50,222
Insurance	-	47,313	21,399	13,605	82,317
Office Rent & Utilities	-	306,804	133,378	84,803	524,985
Office Machines & Storage	-	-	-	4,806	4,806
Software Licenses	-	13,200	500	210,306	224,006
Phones/Internet/Web Page	-	66,682	30,159	19,175	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)	-	(516,779)	(342,433)	1,120,778	261,565
Total ELC Operating Expense	\$ -	\$ 9,451,239	\$ 5,740,988	\$ 6,000,679	\$ 21,192,906
Total ELC Operating Expense & Subs	\$ -	\$ 9,451,239	\$ 5,861,513	\$ 6,036,153	\$ 21,348,905
Total Expense	\$ 148,772,207	\$ 9,451,239	\$ 6,414,513	\$ 6,036,153	\$ 170,674,112
Revenue over Expense	\$ -	\$ -	\$ -	\$ -	\$ -
	87%	6%	4%	4%	100%

Proposed FY2026 Budget Three Year Comparison



	FY2024 Actual	FY2025 Actual (Unaudited)	FY26 Amendment 1 Approved Sep	FY26 Amendment 2 Proposed	Change (Amendment 2 over Preliminary)	Reason for Change
Revenue:						
DEL School Readiness Base	\$ 93,931,612	\$ 101,099,137	\$ 99,647,501	\$ 99,647,501	\$ -	Additional Allocation
DEL School Readiness Match	5,556,627	6,018,719	5,888,044	5,888,044	-	
DEL School Readiness Plus	-	100,804	522,553	522,553	-	
DEL School Readiness Rate Differentials	14,567,236	15,979,123	13,478,748	13,478,748	-	
DEL Program Assessments	342,436	332,751	329,069	329,069	-	
DEL - Voluntary Pre-K	38,129,394	38,240,103	36,642,312	36,642,312	-	
CSC - School Readiness	3,140,760	2,556,998	4,415,992	4,415,992	-	
CSC - Vulnerable Populations	4,082,473	5,734,358	5,568,876	5,568,876	-	
Broward County- School Readiness	4,160,311	3,885,106	2,896,373	3,390,149	493,776	
United Way & Cities - School Readiness	536,964	515,416	400,000	400,000	-	
Miscellaneous Grants & Program Income	156,922	472,869	409,868	390,868	(19,000)	Help Me Grow Decrease
Subtotal Recurring Revenue	\$ 164,604,734	\$ 174,935,384	\$ 170,199,336	\$ 170,674,112	\$ 474,776	
Non-Recurring Pandemic Relief	\$ 23,230,937	\$ -	\$ -	\$ -	\$ -	
Total All Revenue	\$ 187,835,671	\$ 174,935,384	\$ 170,199,336	\$ 170,674,112	\$ 474,776	
Expense:						
Child Care Slots & Grants/Stipends						
School Readiness Funding Pool	\$ 104,641,890	\$ 110,806,611	\$ 108,223,346	\$ 108,717,122	\$ 493,776	Additional Slots
DEL - Voluntary Pre-K	37,002,859	37,060,403	34,897,440	34,897,440	-	
CSC - Vulnerable Populations	3,653,205	5,225,073	5,157,645	5,157,645	-	
Grants/Stipends	19,664,549	912,864	553,000	553,000	-	
Total Slots & Grants/Stipends	\$ 164,962,502	\$ 154,004,951	\$ 148,831,431	\$ 149,325,207	\$ 493,776	
Sub Recipient Expense						
Children's Forum	242,071	210,969	155,999	155,999	\$ -	
211-Broward	435,500	228,621	-	-	-	
Total Sub Recipient Expense	\$ 677,571	\$ 439,590	\$ 155,999	\$ 155,999	\$ -	
ELC Operating Expense						
Staff Costs	\$ 17,961,016	\$ 18,130,952	\$ 18,760,351	\$ 18,760,351	\$ -	
Attorneys	64,678	61,470	126,500	126,500	-	
Auditors	32,500	51,330	55,858	55,858	-	
Consultants & Temps	602,299	210,885	228,000	228,000	-	
Staff & Board Travel	90,187	50,628	50,222	50,222	-	
Insurance	69,516	74,960	82,317	82,317	-	
Office Rent & Utilities	518,538	500,716	524,985	524,985	-	
Office Machines	4,806	4,545	4,806	4,806	-	
Software Licenses	322,962	237,393	224,006	224,006	-	
Phones/Internet/Web Page	138,853	124,195	116,016	116,016	-	
Cell Phones	96,662	94,451	95,000	95,000	-	
Sponsorships & Memberships	108,550	92,254	81,299	81,299	-	
Books for Kids	534,576	298,776	225,000	225,000	-	
Instructional Materiels	457,169	50,656	100,000	100,000	-	
Fees, Supplies & Other Misc Ops Costs	321,597	352,913	233,731	233,731	-	
Computer Equipment	29,907	50,253	23,250	23,250	-	
Furniture & Fixtures	86,862	4,041	-	-	-	
Depreciation & Software Amortization	4,777	485,020	-	-	-	
Unallocated (Budget Only)			280,566	261,566	(19,000)	
Total ELC Operating Expense	\$ 21,445,455	\$ 20,875,439	\$ 21,211,906	\$ 21,192,907	\$ (19,000)	
Total ELC Operating Expense & Subs	\$ 22,123,026	\$ 21,315,029	\$ 21,367,905	\$ 21,348,906	\$ (19,000)	
Total Expense	\$ 187,085,528	\$ 175,319,980	\$ 170,199,336	\$ 170,674,112	\$ 474,776	
Revenue over Expense	\$ 750,143	\$ (384,596)	\$ -	\$ -	\$ -	

ITEM/ MEETING:	B262RB1 / Board
DATE:	November 4, 2025
SUBJECT:	Broward County School Readiness Match Agreement Amendment
FOR ACTION:	YES
RECOMMENDED ACTION:	Ratify the Executed Budget Increase Amendment 23-CP-CSA-3516-01 CA# 6 to the Broward County School Readiness Match Funding Agreement for the October 1, 2025, to September 30, 2026, Contract Year.
AS RECOMMENDED BY:	Executive Committee
FINANCIAL IMPACT:	\$493,776 FY26 Budget (Oct 2025-Jun 2026) 163,429 FY27 Budget (Jul 2026-Sep 2026) \$657,205 Total Contract Increase (Oct 2025-Sep 2026)
ELC STAFF LEAD	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:

As part of its annual budget allocation process, the Broward County Commission approved a recommendation made by the Broward County Children Services Board to allocate \$657,205 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 \$3,000,000 for the FY26 contract year (October 1, 2025, to September 30, 2026).

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 September 17, 2025. Coalition legal counsel has reviewed the Amendment and approved it as to legal sufficiency. The County finalized and executed the Agreement on September 18, 2025.

Recommended Action:

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

Supporting Documents:

Executed Amendment 23-CP-CSA-3516-01 CA#6

**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 #: 6

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:

Period	Maximum Not-to-Exceed Funding Amount	
Initial Term:	\$3,242,795	
Option Period 1:	\$3,563,795	
Option Period 2:	\$3,131,795	
Option Period 3 (if exercised):	\$2,342,795	<u>\$3,000,000</u>
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 ~~1,159~~ 1,484 unduplicated Clients must be provided services under this Agreement during the ~~Initial Term~~ Option Period 3.

5. This Contract Adjustment will be effective October 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. 6: 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

Provider

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

Early Learning Coalition of Broward County, Inc.

By: Tara Williams Digitally signed by Tara Williams
Date: 2025.09.18 14:28:52 -04'00'

By: 
Authorized Signature

____ day of _____, 2025

Laurie Sallarulo Board chair

Print Name and Title

____ day of _____, 2025

By: Julie Klahr
Authorized Signature

Julie Klahr General Counsel

Print Name and Title

____ day of _____, 2025

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 August 2025

Vendor Name	Amount	Purpose
ADP, Inc.	2,898.87	July 2025 Processing Charges
ADP, Inc.	1,407.00	July 2025 Time & Attendance
Association of Early Learning Coalitions	33,725.00	FY25-26 Annual Membership Dues
AT&T Mobility	7,388.33	August 2025 Cell phone and Data Charges
Bryant Miller Olive P.A.	2,225.00	July 2025 Legal Service Fees
Business Card	4,181.67	Bank of America Ops Purchases C. Klima (No individual items > \$1,000)
Business Card – Courtyard by Marriott	1,123.55	HMG National Forum 07/14-16/2025 hotel: W. Ramos
Business Card - SurveyMonkey	2,880.00	Survey Software 08/2/2025-08/1/2026
Business Law Team, PLLC	1,935.00	April 2025 Legal Services Fees
Business Law Team, PLLC	2,160.00	July 2025 Legal Services Fees
Children's Services Council of Broward	15,750.00	Oct 2025 Read for the Record Sponsorship
Citrin Cooperman & Company LLP	8,505.00	2024 403B Plan Progress Billing
First Call for Help of Broward Inc	10,425.00	July 25 Community Resource and Referral Services
FPL	1,119.69	July 2025 Services at Crown Center Ste 309
Goren, Cherof, Doody, & Ezrol, PA	4,725.00	July 2025 Legal Services Fees
Intermedia.net	2,149.99	August 2025 E-fax
Intermedia.net	1,144.00	August 25 Microsoft Defender
Intermedia.net	6,533.80	August 25 VOIP Phone Services
International Association for Continuing	1,095.00	Accredited Provider Membership Dues (Effective 11/1/25-10/31
Klausner and Kaufman PA	1,400.00	July 2025 Legal Service
KnowBe4, Inc.	4665.60	Sec. Awa. Train. for 216 Emp. 08/08/25-08/07/26
Netwrix Corporation	1,571.36	Auditor for Active Directory Subscription 7/1/25 - 6/30/26
Nonprofit Executive Alliance of Broward	1,000.00	FY 25-26 Annual Renewal for Broward County CEO's 5M and above
Scholastic Inc.	8,546.80	Children's Books
The Lincoln National Life Insurance Comp	28,036.44	August 2025 Employee Benefits
The Lincoln National Life Insurance Comp	28,036.44	September 2025 Employee Benefits
The School Board of Broward County	1,050.46	August 2025 Gulfstream Lease (Utility & Custodial Fees)
UKG INC	10,000.00	Ready Launch Fixed Rate Fee
Vantiv Health, LLC.	4,200.00	ELC Appt Sys Annual Software Licensing Jul 25-Jun 26
Western NRG, Inc.	1,123.55	SGMS SonicWall TZ670 24x7 Support 08/01/25-07/31/26
Zenith Insurance Company	6,694.00	Final Est. Audited Workers Comp Insurance (9/10/24-07/01/25

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 September 2025

Vendor Name	Amount	Purpose
ADP, Inc.	2,950.18	August 2025 Processing Charges
ADP, Inc.	1,393.60	August 2025 Time & Attendance
AT&T Mobility	7,377.82	September 2025 Cell phone and Data Charges
Business Card	2,751.50	Bank of America Ops Purchases C. Klima (No individual items > \$1,000)
Busine Card - Council for Professional Rec	2,080.00	EEL Conference Registration: Jenny Sanchez 10/8-10/25
Citrin Cooperman & Company LLP	2,100.00	FY25 FS Audit Initial billing
Citrin Cooperman & Company LLP	2,520.00	Preparation of 2024 Form 5500
Colonial Life & Accident Insurance	11,809.40	August 2025 Employee Benefits
Colonial Life & Accident Insurance	11,790.42	September 2025 Employee Benefits
Eldad Simovitch DBA CPR954 LLC	1,660.00	CPR Training Services on 8/16/25;8/23/25;08/30/25
First Call for Help of Broward Inc dba 211	10,425.00	August 25 Community Resource and Referral Services
FPL	1,192.87	Aug 2025 Services at Crown Center Ste 309
Goren, Cherof, Doody, & Ezrol, PA	2,556.65	August 2025 Legal Services Fees
Greater Fort Lauderdale Chamber of	2,625.00	Trustee Membership Level Renewal
Intermedia.net	2,140.00	September 2025 Efax
Intermedia.net	1,144.00	September 25 Microsoft Defender
Intermedia.net	6,534.61	September 25 VOIP Phone Services
Klausner and Kaufman PA DBA Klausner	1,200.00	August 2025 Legal Service
ODP Business Solutions, LLC.	1,989.75	August 2025 Office Supplies
Scholastic Inc.	29,557.05	Children's Books
Scholastic Inc.	16,938.00	Children's Books
Scholastic Inc.	11,340.05	Children's Books
Scholastic Inc.	3,221.25	Children's Books
TASC	1,042.27	Claim Card Fees, & Admin Fees for 10/1/25 - 12/31/25
The Lincoln National Life Insurance	28,466.73	October 2025 Employee Benefits
The School Board of Broward County	1,147.27	September 2025 Gulfstream Lease (Utility & Custodial Fees)
Western NRG, Inc	1,861.75	Advanced Protection Serv. Suite for TZ670 09/20/25-09/19/26



FY26 Match Fundraising Report

Funder	Status	Amount
Coconut Creek	Approved	21,385
Cooper City	No Funding Available	-
Coral Springs (Community Chest)	Approved	1,500
Dania Beach	No Funding Available	-
Davie	No Funding Available	-
Deerfield Beach	Approved	18,750
Ft. Lauderdale	Approved	100,000
Hallandale Beach	Approved	18,903
Hollywood	Approved	15,000
Lauderdale By The Sea	Approved	1,000
Lauderdale Lakes	Pending Response	1,500
Lauderhill	Approved	10,000
Lighthouse Point	Approved	1,800
Margate	Application Pending	1,000
Miramar	Approved	5,000
North Lauderdale	Approved	10,000
Oakland Park	Application Pending	10,000
Parkland	Approved	3,000
Pembroke Park (Town)	Approved	2,186
Pembroke Pines	Approved	35,000
Plantation	Approved	21,900
Pompano Beach	Approved	15,000
Southwest Ranches	No Funding Available	-
Sunrise	Approved	60,000
Tamarac	Pending Response	1,500
West Park	No Funding Available	-
Weston	Application Pending	4,355
Wilton Manors	Application Pending	2,722
		361,500
United Way	Committed as of July 1	136,500
Child Care Providers	Committed as of July 1	600,000
Broward County	Committed as of July 1	3,000,000
CSC	Committed as of July 1	1,790,044
	Total SR Match	5,888,044

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
Jul. 16, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
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
Jul. 16-18, 2025	One Goal Summer Conference	Tampa, FL	Click to Register
Oct. 7-10, 2025	DEC2025	Portland, OR	Click to Register
Oct. 8-11, 2025	2025 Early Educators Leadership Conference	Orlando, FL	Click to Register
Oct. 15-19, 2025	Florida Association for the Education of Young Children (FLAEYC)	Orlando, FL	Click to Register
Nov. 19-22, 2025	NAEYC Annual Conference	Orlando, FL	Click to Register
Jan. 22-24, 2026	Southern Early Childhood Association Conference	Huntsville, AL	Click to Register
Jan. 26-29, 2026	National Head Start Winter Leadership Institute	Washington, D.C.	Click to Register
Mar. 12-14, 2026	Virginia Association for the Education of Young Children (vaeyc)	Hampton, VA	TBA
Apr. 16-17, 2026	Rocky Mountain Early Childhood Conference	Denver, CO	Click to Register
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	TBA

ELC of Broward County

Committee Members 2025-2026

COMMITTEE	Member Name	Seat	By Laws
EXECUTIVE 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)
FINANCE 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
PROGRAM REVIEW 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
AUDIT 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
GOVERNANCE 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
NOMINATING 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 Salarulo	Member (Board Chair)	
6	Traci Schweitzer	Memembr	effective 05/12/25
7	Julie Winburn	Member	effective 05/2022
AD HOC FUNDRAISING 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
3	Krystie Castillo	Member	effective 02/12/24
4	Kirk Englehardt	Member	effective 09/20/22
5	Dawn Liberta	Member (Officer)	effective 02/12/24
6	Amoy Reid	Member	effective 08/10/22
7	Jessica Rodriguez	Member	effective 09/09/25
8	Zachary Talbot	Member	effective 08/30/22
9	Megan Turetsky	Member	effective 11/10/25
* Beverly Batson (Honorary)	Non-Voting Member/ No Quorum		effective 12/16/24

Re-established 8/2022
Reports to Executive Comm



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

QUORUM # NEEDED: 11

	Board Members	Seat	Date commenced on Board		1st 'Sept 15	2nd 'Nov 17	3rd 'Dec 15	4th 'Feb 9	5th 'Mar 9	6th 'May 11	7th 'Jun 22	TOTAL FY ABSENCES
1	Laurie Sallarulo	Chair	4.2014		X							0
2	Dawn Liberta	First Vice Chair	10.16.23		X							0
3	Michael Asseff	Second Vice Chair	5.7.2013		V							0
4	Cindy Arenberg Seltzer	Treasurer	1999		X							0
5	Ellie Schrot	Secretary	6.2014		ABS							1
6	Sharonda Bailey	Member	10.1.21		X							0
7	Krystie Castillo	Member	10.16.23		V							0
8	Jodi Davidson	Member	09.04.25		FM/X							0
9	Kirk J. Englehardt	Member	4.2021		V							0
10	Amy Hauser	Member	12.16.24		X							0
11	Maria Hernandez	Member	11.14.22		X							0
12	Carol Hylton	Member	9.2020		X							0
13	Renee Podolsky	Member	6.2014		X							0
14	Dr. Amoy Reid	Member	9.2019		V							0
15	Jessica Rodriguez	Member	6/23/2025		X							0
16	Traci Schweitzer	Member	10.16.23		X							0
17	Zachary Talbot	Member	2.2020		V							0
18	Karen Taveras	Member	6/23/2025		X							0
19	Megan Turetsky	Member	09.15.25									0
20	Julie Winburn	Member	4.1.22		X							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									
	Members who left During FY 24-25 Term	Seat	1st Term Started	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												
2												
3												
	V= Virtual Meeting											
	X= Present at meeting											
	ABS= Absent from Meeting											
	P= phone attendance											
	FM= First Meeting											
	LM= Last Meeting											
	Shaded areas - no meeting scheduled											

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

ELC of Broward County

FY 2025-2026 Board/Committee Meetings Calendar

July 2025							August 2025							September 2025							October 2025							November 2025							December 2025						
S	M	T	W	T	F	S	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	2	3	4							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
- Nov 10, 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
- Dec 5, 25 at 12:00 pm

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>BG1 – At Risk Populations: 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>BG3 – Temporary Assistance for Needy Families (TANF), also referred to as Temporary Cash Assistance (TCA) Families who are receiving TCA, and subject to the federal work requirements.</p> <p>BG3R – Relative Caregiver 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>BG5 – Transitional Child Care (TCC) Family that is transitioning from the receipt of TCA (from a workforce program) into employment, as defined by law.</p> <p>BG8 – Income Eligible Family that is economically disadvantaged. Parent must meet income and work requirements, which include employment, educational activities or disability.</p> <p>CSC – Children's Services Council Vulnerable Populations Program 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 & Phillips, 1995).</p> <p>There are four environment rating scales, each designed for a different segment of the early childhood field:</p> <p>(ECERS-R) The Early Childhood Environment Rating Scale-Revised (ITERS-R) The Infant/Toddler Environment Rating Scale-Revised (FCCERS-R) The Family Child Care Environment Rating Scale-Revised (SACERS) The School-Age Care Environment Rating Scale</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.