



Early Learning Coalition of Broward County, Inc.

Board Meeting Agenda

March 9, 2026, at 10:00 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		Laurie Sallarulo, Chair
4.	CEO Report	3	Renee Jaffe, CEO
5.	Mission Moment – Read for the Record		Renee Jaffe, CEO
6.	Consent Agenda 1. Approve February 9, 2026, Meeting minutes 2. B264CA1- Accept Draft FY25 Financial Statement Audit Report and DRAFT 2024 Form 990	6 9	Laurie Sallarulo, Chair
7.	Finance Committee 1. B264FIN1- Approve January Interim Financial Statements 2. B264FIN2- Approve FY 2026 Amendment #4	10 18	Cindy Arenberg-Seltzer, Committee Chair Christine Klima, CAO
8.	Audit Committee 1. B264AUD1 – Update on IRS Voluntary Correction Program application for ELC Retirement Plan	19	Renee Podolsky, Committee Chair Christine Klima, CAO
9.	Regular Business 1. B264RB1- Reorganization Plan	34	Renee Jaffe, CEO
10.	Governance Committee No Update		Dawn Liberta, Committee Chair Renee Jaffe, CEO
11.	Ad Hoc Fundraising No Update		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 December Cash Disbursements • FYI 3 January 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 	35 37 38 39 40 42 43 44	
16.	Old Business New Business Matters from our Partners Public Comment		
17.	Board Meeting May 11, 2026 @ 9:30 am		
18.	Adjourn		
<p><i>Please Note: The Agenda is subject to revisions and additions at the discretion of the Chair of the Coalition. Notification will be sent of any such revisions or additions. Members of the Public: Please sign up at the entry desk if attending in person, or send an email to Publiccommentssignup@elcbroward.org if you are attending virtually. Public comments regarding any agenda item must be submitted no later than five minutes after the Coalition meeting has been called to order.</i></p> <p><i>“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.”</i></p>			

School Readiness (SR) Enrollment Update

After initially pausing enrollment at the start of the fiscal year due to a budget reduction, staff began enrolling again from the School Readiness waitlist on October 8th. Since then, we have been pulling approximately 750 children off the SR waitlist every three weeks. We currently have approximately 14,461 children enrolled, and as of March 3rd, our waitlist is 878. Our wait time from initial application to being contacted for actual enrollment is now down to approximately 4 weeks.

VPK Enrollment Update

As of March 3rd, we have 11,714 children enrolled in VPK. At this time last year, we had approximately 900 more children enrolled. However, this decreased amount tracks with the VPK Estimating Conference's decreased number of Broward children enrolling in VPK. The Estimating Conference's school year estimate for the 2025-26 school year is 11,782. We'll keep the board updated concerning enrollment throughout the rest of the school year.

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

Legislative Update (Update)

For FY 27, which begins on July 1, 2026, the Governor's statewide Budget recommendations (as well as DEL's) include no changes in funding for Voluntary Prekindergarten (VPK) or School Readiness (SR) except for a \$10 million proposed increase in match funding.

The first round of funding allocations for early learning in both the House of Representatives and the Senate appears to have relatively flat funding overall, and no increase in match SR funding. The House's Coalition specific allocation for Broward revealed a slight decrease in School Readiness base funding while so far, the Senate has proposed flat funding; however, negotiations are still ongoing. It does appear there is an appetite once again for legislators to incorporate a stabilizing factor (aka compression factor) into the Coalition specific funding methodology to balance funding differences between Coalitions with proposed large SR base funding increases (fast growing populations) or large decreases (fast shrinking populations). If implemented, no Coalition would gain or lose funding more than a predetermined percentage, likely around 5% (but not yet determined). Please note, while both chambers had hoped to finish the budget process before the end of the session on March 13th this year, there is potential for a delayed final budget again.

Both chambers kept VPK funding flat based on the projected number of Florida four old's and the current VPK enrollment trends.

Renee and other key ELC team members continue to advocate for stable FY 27 School Readiness funding, locally and during Children's Week in Tallahassee, which occurred the week of February 23rd. We will continue to keep the board posted on funding updates as they materialize.

While there are a few early learning bills that are still in play, none have significant implications, or the details are too insufficient to share yet. Some bills we are monitoring include one that allows for a childcare endowment fund and one that would formalize a career pathway for early educators (in one system). Any updates will be shared with the board should these bills be approved, and once additional information and details are provided.

Early Learning Landscape Analysis Research Project

Good news, the Florida Chamber Foundation's research team and new project lead will be ready to move forward with the planning and rollout of the Broward Early Learning Landscape Analysis project, hopefully early to mid-March. The ELC Broward has continued to work to finalize proposed research questions and local logistics. Once meetings with the Chamber Foundation resume, ELC staff will share an updated project timeline.

As a reminder, this project is a collaboration between the Florida Chamber Foundation and ELC Broward to better understand the early learning landscape in Broward. The study is funded by The Broward Workshop, individual Broward Workshop members, and other funders, such as the CSC and the Community Foundation of Broward, and will be used to

drive the creation of a future early learning Broward roadmap. The project will include surveys and focus groups with early learning stakeholders and partners, including parents, childcare owners/directors, early educators, private employers, and the Broward school district parents as well as ELC internal data, additional data, including but not limited to ALICE populations, housing, population trends, socioeconomic status, demographics, and the Chamber Foundation's score card and Gap Map, etc. This data will be analyzed and included in a comprehensive report giving insight into the state of childcare in Broward, as well as challenges, successful practices, and an early learning road map for the future.

A Day in K Event 2026

It's official, this June the ELC will host its 3rd annual **Day in K (K for kindergarten)** event at the Museum of Discovery and Science. This year, the plan is to host the event twice, so more kids can experience this great event. Together, approximately 4,000 soon-to-be Kindergarteners and their families are expected to attend one of the two scheduled A Day in K events. Children will get a glimpse of what kindergarten will be like through engaging, fun, hands on experiences and activities. Families will have the opportunity to get more kindergarten and school related information and resources including bus/transportation information, available afterschool activities, immunization information, special needs resources, etc. as well as access to many community resources. Best of all, children and their families will be able to enjoy exploring the museum and its amazing exhibits and activities. The tentative dates are June 3rd and June 4th, both from 5:30 pm to 7:30 pm. Event flyers and a save-the-date will be sent to all board members soon.

Popcorn fundraiser results

The Double Good popcorn fundraiser launched at the ELC Broward Board retreat on February 9th yielded a total of \$2,152 in popcorn sales. The ELC portion raised totaled \$1,067 (which is 50% of the total sales). A big shout-out to Amoy, who helped set up and launch this effort. Amoy also had the highest number of sales (\$408), followed by Renee Podolsky (\$247), Dawn Liberta (\$226), and Cindy Arenberg Seltzer (\$167). Thank you to everyone who participated.

211 Nonprofit Award Finalist

On February 5th, finalists were announced for the 15th Annual Community Care Plan Non-Profit Awards hosted by 211 Broward. As announced at the February 9th board meeting, ELC Broward is a finalist for the Non-profit Staff Leader of the Year award, Renee Jaffe. The Awards Luncheon will be held on Friday, March 6th, at the Seminole Hard Rock Hotel and Casino. A big thank you to Zachary Talbot, whose generosity has allowed the ELC Broward to secure a table at the ceremony.

Sun Sentinel South Florida Top Workplace

For the fifth year in a row, ELC Broward has received the Top Workplace Award. The Award ceremony will take place on May 21, 2026, at The Westin Fort Lauderdale Beach Resort. Another big thank you to Zachary Talbot, who has also funded our table at this awards ceremony.

For the second year in a row, ELC Broward has been named a USA Today Top Workplace. This recognition was determined based on staff responses from the Sun Sentinel South Florida Top Workplace staff satisfaction survey. The award ceremony is in Nashville, TN, in early April. Unfortunately, ELC staff will not be attending.

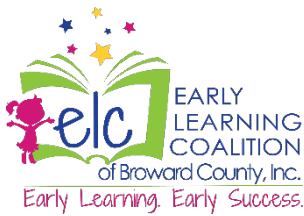
Howard Bakalar's Upcoming Retirement

As many of you already know, Howard Bakalar, the ELC's Chief Program Officer (CPO), will be retiring in early April 2026. After years of dedicated service to the Early Learning Coalition of Broward, he leaves behind a tremendous legacy of leadership, innovation, and unwavering commitment to Broward's children and families. His vision has shaped many of the programs and partnerships that strengthened the organization and early learning services in our community. Howard has been an invaluable member of the ELC team and will be missed. Plans to celebrate Howard's contributions will be shared with board members in the very near future.

Renee will share the organizational plan developed to ensure a smooth transfer of responsibilities during the March Board meeting.

Annual ELC Board Survey

Each year, a board survey is sent to members to get feedback and help gauge board effectiveness, which has continued to grow over the past four years. This year's survey will be sent to board members later in March. Results will be shared at the June board meeting. Your feedback is vital, and your quick response is appreciated.



Early Learning Coalition of Broward County, Inc.
Board Meeting Minutes
February 9, 2026, at 10:00 AM
In-Person Meeting Only

Members in Attendance	Chair Laurie Sallarulo; Dawn Liberta; Michael Asseff; Cindy Arenberg-Seltzer; Ellie Schrot; Sharonda Bailey; Jodi Davidson; Kirk Englehardt; Amy Hauser; Maria Hernandez; Renee Podolsky; Dr. Amoy Reid; Jessica Rodriguez; Traci Schweitzer; Zachary Talbot; Karen Taveras; Rebecca Thompson; Megan Turetsky; Julie Winburn
Members Absent (Excused)	Krystie Castillo; Carol Hylton
Members Absent (Unexcused)	
Honorary Members	
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Hubert Cesar, CICO; Howard Bakalar, CPO; Melody Martinez, Board Liaison; Lizbeth DelVecchio, Executive Assistant & Special Projects Coordinator; Allison Metsch, Senior Dir. of Education & Quality; Amy Moore, Senior Dir. of Family Services and Customer Services; Ancel Pratt III, Senior Dir. of Communications; Andres Calero, Accountant; Daniel Hollenbaugh, AP and Payroll Manager; Irene Ramos, Office Coordinator; Megan DeGraaf, Purchasing & Procurement Specialist; Reinier Potts, Financial Analyst; Roy Persaud, Accountant; Sandra Paul, Senior Dir. of Provider Reimbursement; Stephanie Landreville, Controller; Joseph Fike, Jr. System Administrator; Kiana Nieves, Accounting Specialist
Others in Attendance	Julie Klahr, Legal Counsel

Item	Action/Discussion
Welcome & Call to Order	Chair Laurie Sallarulo called the meeting to order at 10:06 a.m. Roll was called, and a quorum was established.
Chair Report <ul style="list-style-type: none"> • Welcome New Appointed Board Member Rebecca Thompson • Michael Asseff joined the Finance Committee • Ellie Schrot joined the Finance Committee 	Chair Laurie Sallarulo welcomed new Appointed Board Member Rebecca Thompson and announced that Michael Asseff and Ellie Schrot have both joined the Finance Committee.
CEO Report	CEO Renee Jaffe provided an update on the CEO report.
Consent Agenda <ol style="list-style-type: none"> 1. Approve November 17, 2025, Meeting minutes 2. B263CA1 – Approve Amendments to 403B Plan Adding SECURE Act 2.0 features 3. B262CA2 – Authorize Staff to Negotiate New 5 Year Contract Cycle for Legal Services 	A Motion was made by Sharonda Bailey and Seconded by Megan Turetsky to move the Consent Agenda. The Motion was unanimously approved. Motion Passed.

<p>Finance Committee</p> <p>1. B262FIN1 – Approve December 2025 Interim Financial Statements</p> <p>2. B263FIN2- Approve FY 2026 Amendment #3</p>	<p><u>December 2025 Interim Financial Statements</u></p> <p>CAO Christine Klima presented the December 2025 Interim Financial Statements.</p> <p>The Finance Committee brought forth a Motion to Approve December 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 #3</u></p> <p>CAO Christine Klima presented the FY2026 Amendment #3.</p> <p>The Finance Committee brought forth a Motion to Approve FY2026 Budget Amendment #3. The Motion was unanimously approved. Motion Passed</p>
<p>Regular Business</p> <p>1. B263RB1- Ratify 2025-2026 City of Fort Lauderdale Match Funding Agreement</p> <p>2. B263RB2- Approve Amendment to CSC 2026 Vulnerable Populations Agreement</p>	<p><u>City of Fort Lauderdale School Readiness Match Funding Agreement</u></p> <p>A Motion was made by Cindy Arenberg-Seltzer and Seconded by Dawn Liberta to Ratify the Board Chair’s signature on the City of Fort Lauderdale School Readiness Match Funding Agreement for the period October 1, 2025, to September 30, 2026. The Motion was unanimously approved. Motion Passed.</p> <p><u>Children’s Services Council Vulnerable Populations 2026 Agreement</u></p> <p>A Motion was made by Dawn Liberta and Seconded by Ellie Schrot to Approve budget increase Amendment #001 to the 2026 Children’s Services Council Vulnerable Populations Program Agreement when it becomes available and pending legal review. The Motion passed with one abstention.</p> <p><u>Abstentions:</u></p> <ul style="list-style-type: none"> • Cindy Arenberg-Seltzer abstained as she is the CEO of CSC.
<p>Governance Committee Update from Committee Chairs</p>	<p>None</p>
<p>Audit Committee Update from Committee Chairs</p>	<p>None</p>
<p>Ad Hoc Fundraising Update from Committee Chairs</p>	<p>None</p>
<p>Program Review Committee Update from Committee Chairs</p>	<p>None</p>
<p>Provider Representatives Update from Provider Representatives</p>	<p>None</p>
<p>Old Business</p>	<p>None</p>
<p>New Business</p>	<p>Cindy Arenberg-Seltzer shared information regarding property taxes, noting that the Children’s Services Council is fully funded by property taxes. A brief discussion on property tax impacts followed.</p> <p>Julie Klahr, Legal Counsel, expressed her appreciation to the Board for supporting the Coalition staff’s request to proceed with negotiating the upcoming contract cycle.</p>

Matters from the Chair	None
Matters from our Partners	None
Public Comments	None
Next Meeting	<u>March 9, 2026, at 9:30 AM</u>
Adjourn	Cindy Arenberg-Seltzer made a motion to adjourn the meeting at 10:35 AM

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

DRAFT

ITEM/MEETING	B264CA1 / Board
DATE:	March 9, 2026
SUBJECT:	Final Audit Report for Fiscal Year 2025 and 2024 Form 990
FOR ACTION:	Yes
RECOMMENDED ACTIONS:	1. Accept Final Draft Financial Audit Report for Fiscal Year 2025 2. Accept Draft 2024 IRS Form 990
AS RECOMMENDED BY:	Audit Committee / March 5, 2026
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

Background Information:

In accordance with the Early Learning Coalition’s fiscal policies and the DEL Grant Agreement, an audit of the Coalition’s financial operations is performed annually. For FY 2025, ELC’s external audit firm, Citrin Cooperman, began a virtual site visit in October 2025 and completed the Audit Report and Form 990 on March 3, 2026

Current Status:

Citrin Cooperman will present their results at the meeting:

- The Audit Report contains no findings.
- IRS Form 990 was prepared by Citrin Cooperman’s tax team. It reflects financial data tested during the FY25 audit process and has been reviewed and reconciled by staff to the financials.

Audit Committee Recommendation:

1. Accept Final Draft Financial Audit Report for Fiscal Year 2025
2. Accept Draft 2024 IRS Form 990

Supporting Documentation:

- Final Draft FY2025 Audit Report including Auditor’s Communication with Governance (separate link # 1)
- Final Draft 2024 Form 990 (separate link # 2)



ITEM/MEETING	B264FIN1 / Board
MEETING DATE:	March 9, 2026
SUBJECT:	January 2026 Interim Financial Statements
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve the January 2026 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant
AS RECOMMENDED BY:	Finance Committee / March 3, 2026
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

Background Information:

The Interim Financial Statements for the seven-month period ending January 31, 2026, are attached for review. Financial Highlights for the period are as follows:

1. School Readiness:

FY2026 School Readiness slot expenditures were 56% of the annual budget for the period. This was 2% below the 58% target after a temporary enrollment pause in the first quarter and a slightly lower-than-forecast average cost of care. Expenditures are expected to accelerate as we continue calling more than 700 children from the waiting list every three weeks. In January, our monthly census went up by more than 300 children over the count in December and are projected to continue climbing. We estimate that we will average approximately 14,600 children per month and fully utilize all of our School Readiness annual allocation by year end.

The waiting list declined from a peak of 3,000 on September 30 down to 1,870 on January 31. Enrollment re-started in October, and most families now wait fewer than 120 days for their applications to be processed.

Gold Seal and Quality Performance Incentive differential expenditures are trending nearly 10% above the 58% target because of consistently high provider scores and a statewide funding shortfall. We anticipate needing approximately \$3 million from our School Readiness Base allocation in the fourth quarter to cover the unfunded portion of these State mandates. Fortunately, our Base allocation will increase by more than \$1.2 million in February after DEL redistributes unspent funds from other Coalitions. This increase, along with careful enrollment management, will help us meet all program requirements within our available resources.

2. VPK:

VPK direct expenditures were on track for the year at 57% of the annual budget as of January 31. Attendance for school year services begin in August and expenditures fluctuate throughout the year. Funding is allocated by DEL to match the actual need for services each year.

3. Vulnerable Populations Program:

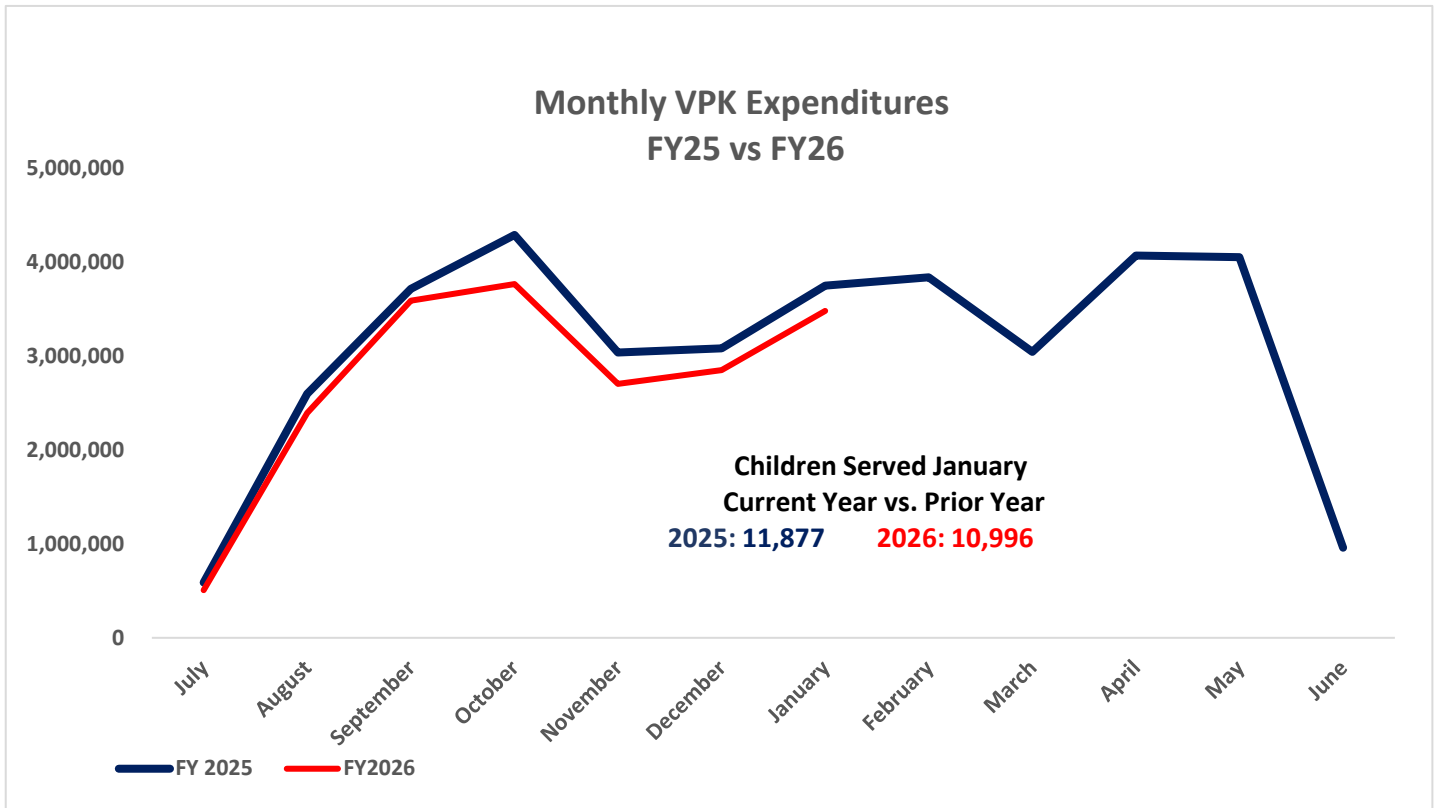
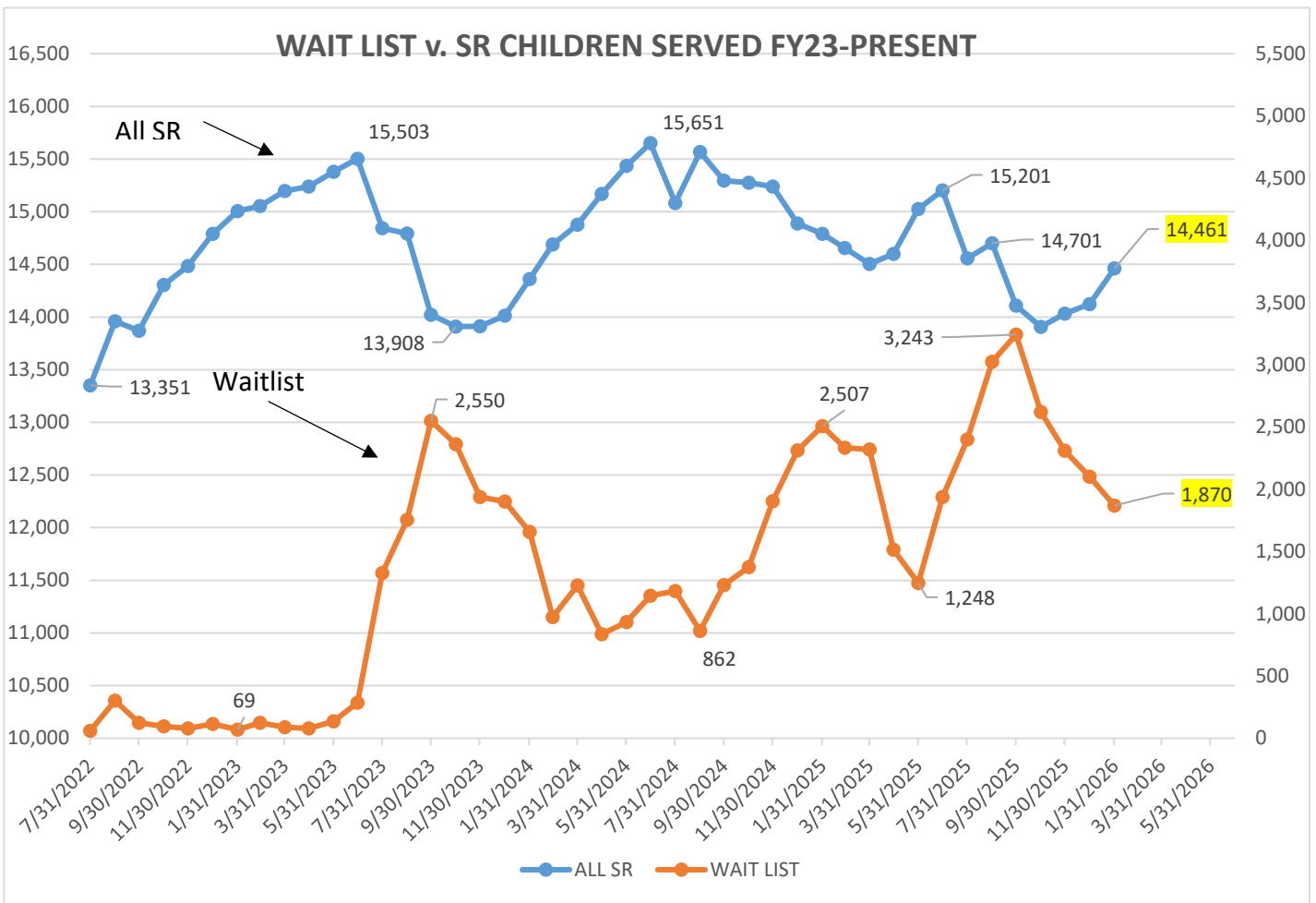
Year-to-day slot expenditures for the Vulnerable Populations Program remained high at the end of January at 66% because program growth has been steadily outpacing its funding allocation for the past three years. However, month to month spending is expected to start declining in February after CSC made changes to program rules to manage costs going forward. New enrollments are currently limited to emergency cases only.

Finance Committee Recommendation:

Approve the January 2026 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant.

Supporting Documents:

- SR Children Served vs Waitlist and VPK Expenditures Charts
- January Utilization Projections
- January 2026 Interim Financial Statements



SCHOOL READINESS 3 YEAR UTILIZATION FY 2025 - FY2027

Fiscal Year 2024-25

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

Fiscal Year 2025-26

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	School Readiness Gold Seal/QPI	SR PLUS	Children's Services Council	Broward County	Local Funding	Total Slot Costs	
A	Jul-25	23	14,558	-664	30.84	8,133,518	1,462,301	27,921	512,473	175,731	15,908	10,327,853	
A	Aug-25	21	14,701	+143	26.32	6,063,629	1,158,956	22,364	512,493	353,425	15,752	8,126,619	
A	Sep-25	22	14,107	-594	26.54	6,035,450	1,176,454	23,920	512,448	475,851	11,806	8,235,930	
A	Oct-25	23	13,906	-201	26.94	7,056,589	1,297,267	28,404	50,000	173,846	11,844	8,617,950	
A	Nov-25	20	14,031	+125	28.03	6,077,081	1,209,398	23,318	141,662	259,298	154,071	7,864,827	
A	Dec-25	23	14,122	+91	28.05	7,293,540	1,376,444	26,003	141,662	222,222	50,303	9,110,174	
A	Jan-26	22	14,461	+339	28.52	7,289,896	1,362,699	24,354	137,393	221,000	37,571	9,072,914	
P	Feb-26	20	14,705	+244	28.60	6,763,893	1,241,296	23,542	138,324	223,874	20,549	8,411,478	
P	Mar-26	22	14,949	+244	28.33	7,529,142	1,379,077	27,437	138,324	223,874	20,549	9,318,404	
P	Apr-26	22	15,193	+244	28.75	7,690,791	1,507,758	28,979	138,324	223,874	20,549	9,610,275	
P	May-26	21	15,437	+244	29.05	7,544,624	1,461,000	29,133	138,324	223,874	20,549	9,417,504	
P	Jun-26	22	15,684	+247	31.20	8,715,069	1,614,516	46,293	140,157	228,805	20,549	10,765,390	
Average Enrollments (Baseline)			14,655			Proj Total	\$ 86,193,224	\$ 16,247,166	\$ 331,667	\$ 2,701,586	\$ 3,005,675	\$ 400,000	\$ 108,879,318
Increase to baseline FY26 over FY25			(358)			Budget	88,544,775	13,478,748	495,900	3,974,393	3,005,675	400,000	109,899,491
Increase to baseline FY26 over FY17			5,259			Surplus(Deficit)	2,351,551	(2,768,418)	164,233	1,272,808	-	-	1,020,173
			(FY17 Baseline= 9,396)			Provider Match	-	-	-	-	-	-	652,541
FY26 Current Avg Cost			\$28.43			Surplus(Deficit)	\$ 2,351,551	\$ (2,768,418)	\$ 164,233	\$ 1,272,808	\$ -	\$ -	\$ 1,672,714
Increase in Avg Cost over FY17			\$9.81										
			(FY17 Baseline = \$18.62)										

Fiscal Year 2026-27

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	School Readiness	School Readiness Gold Seal/QPI	SR PLUS	Children's Services Council	Broward County	Local Funding	Total Slot Costs	
P	Jul-26	23	15,184	-500	30.13	8,448,105	1,489,688	48,397	288,935	215,236	33,333	10,523,695	
P	Aug-26	21	14,839	-345	24.86	6,083,273	1,089,279	37,503	288,935	215,236	33,333	7,747,560	
P	Sep-26	22	14,694	-145	26.15	6,622,461	1,255,806	38,956	288,935	215,236	33,333	8,454,728	
P	Oct-26	22	14,709	+15	27.38	7,020,798	1,299,197	44,904	288,935	173,600	33,333	8,860,767	
P	Nov-26	21	14,724	+15	28.21	6,913,063	1,271,936	41,026	288,935	173,600	33,333	8,721,893	
P	Dec-26	23	14,739	+15	28.23	7,674,174	1,354,004	45,329	288,935	173,600	33,333	9,569,375	
P	Jan-27	21	14,754	+15	28.45	7,024,026	1,254,494	39,432	288,935	173,600	33,333	8,813,821	
P	Feb-27	20	14,769	+15	28.68	6,698,653	1,237,178	38,956	288,935	173,600	33,333	8,470,654	
P	Mar-27	23	14,784	+15	28.35	7,681,455	1,415,939	46,411	288,935	173,600	33,333	9,639,674	
P	Apr-27	22	14,799	+15	28.85	7,395,575	1,454,819	45,934	288,935	173,600	33,333	9,392,196	
P	May-27	21	14,814	+15	29.14	7,136,430	1,388,772	45,318	288,935	173,600	33,333	9,066,388	
P	Jun-27	22	14,829	+15	30.77	7,959,969	1,510,854	70,775	288,937	173,600	33,333	10,037,467	
Average Enrollments (Baseline)			14,803			Proj Total	\$ 86,657,982	\$ 16,021,966	\$ 542,940	\$ 3,467,222	\$ 2,208,109	\$ 400,000	\$ 109,298,219
Increase to baseline FY27 over FY26			149			Budget	88,544,775	13,478,748	542,940	3,467,222	2,208,109	400,000	108,641,794
Increase to baseline FY27 over FY17			5,407			Surplus(Deficit)	1,886,793	(2,543,218)	-	-	-	-	(656,425)
			(FY17 Baseline= 9,396)			Provider Match	-	-	-	-	-	-	670,000
FY27 Current Avg Cost			\$28.27			Surplus(Deficit)	\$ 1,886,793	\$ (2,543,218)	\$ -	\$ -	\$ -	\$ -	\$ 13,575
Increase in Avg Cost over FY17			\$9.65										
			(FY17 Baseline = \$18.62)										

SCHOOL READINESS UTILIZATION Contract Years 2025-2027

Children Services Council Vulnerable Population Contract

Contract Year 2024-25

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
A	Oct-24	22	476	+27	42.18		441,686		441,686
A	Nov-24	21	501	+25	40.21		423,057		423,057
A	Dec-24	23	499	-2	38.92		446,630		446,630
A	Jan-25	23	534	+35	39.93		490,475		490,475
A	Feb-25	20	552	+18	40.75		449,877		449,877
A	Mar-25	22	572	+20	38.43		483,582		483,582
A	Apr-25	22	592	+20	40.28		524,671		524,671
A	May-25	22	597	+5	40.77		535,414		535,414
A	Jun-25	21	613	+16	38.13		490,859		490,859
A	Jul-25	23	594	-19	40.53		553,724		553,724
A	Aug-25	21	610	+16	39.40		504,775		504,775
A	Sep-25	22	622	+12	39.61		542,059		542,059
							Projected Total	\$	5,886,811
							2025 CSC Contract Year Bud	\$	5,886,811
							Surplus(Deficit) CSC Contract Year	\$	-

Contract Year 2025-26

Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day		Total Slot Costs	Adjustments	Net Billable
A	Oct-25	23	638	+16	39.89		585,321		585,321
A	Nov-25	20	622	-16	40.81		507,662		507,662
A	Dec-25	23	587	-35	40.53		547,158		547,158
A	Jan-26	22	556	-31	40.34		493,378		493,378
P	Feb-26	20	459	-97	40.53		372,335		372,335
P	Mar-26	22	396	-63	40.53		353,453		353,453
P	Apr-26	22	339	-57	40.53		302,388		302,388
P	May-26	21	292	-47	40.53		248,542		248,542
P	Jun-26	22	259	-33	40.81		232,668		232,668
P	Jul-26	23	249	-10	40.81		233,934		233,934
P	Aug-26	21	240	-9	40.53		204,435		204,435
P	Sep-26	22	232	-8	40.53		206,847		206,847
							Projected Total	\$	4,288,122
							2026 CSC Contract Year Bud	\$	4,256,998
							Surplus(Deficit) CSC Contract Year	\$	(31,124)

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	225	-7	40.34		199,233		199,233
P	Nov-26	21	218	-7	40.34		184,415		184,415
P	Dec-26	23	212	-6	40.81		198,547		198,547
P	Jan-27	21	206	-6	40.34		174,401		174,401
P	Feb-27	20	201	-5	40.53		162,733		162,733
P	Mar-27	23	196	-5	40.53		182,795		182,795
P	Apr-27	22	192	-4	40.53		171,062		171,062
P	May-27	21	188	-4	40.53		159,999		159,999
P	Jun-27	22	184	-4	40.81		165,627		165,627
P	Jul-27	22	181	-3	40.81		162,756		162,756
P	Aug-27	22	178	-3	40.53		159,037		159,037
P	Sep-27	22	176	-3	40.53		156,675		156,675
							Projected Total	\$	2,077,280
							2027 CSC Contract Year Bud	\$	3,832,354
							Surplus(Deficit) CSC Contract Year	\$	1,755,073



Early Learning Coalition of Broward County, Inc.

INTERIM FINANCIAL STATEMENTS For The Seven Months Ended January 31, 2026

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

Early Learning Coalition of Broward County, Inc.
Statement of Financial Position
As of January 31, 2026

	1/31/2026	1/31/2025
Assets:		
Cash	\$ 15,946,202	\$ 20,588,195
Grants Receivable	15,450,108	15,448,178
Accounts Receivable	1,395,495	1,306,852
Due From Providers	-	18,349
Prepaid Expense	543,782	978,642
Fixed Assets	9,925	14,702
Operating ROU Asset	848,259	1,066,032
Total Assets	\$ 34,193,772	\$ 39,420,950
 Liabilities:		
Accounts Payable	121,895	139,757
Salary & Benefits Payable	527,950	(15,893)
Compensated Absences	693,696	606,880
Due to Providers	13,005,207	13,434,112
Due to Other Agencies	5,424	286,487
Deferred Revenue	18,203,468	22,494,356
Operating Lease Liability	973,270	1,206,517
Total Liabilities	\$ 33,530,909	\$ 38,152,218
 Net Assets		
Unrestricted	552,462	704,041
Board Designated	110,401	564,691
Total Net Assets	662,863	1,268,732
 Total Liabilities and Net Assets	 \$ 34,193,772	 \$ 39,420,950

Early Learning Coalition of Broward County, Inc.
Statement of Activities
For The Seven Months Ended January 31, 2026

	Jan 2026 Actual	FY 2026 YTD Actual	FY 2025 YTD Actual
Revenue			
Recurring			
DEL School Readiness Base	\$ 8,674,174	\$ 54,809,942.96	\$ 58,986,120
DEL School Readiness Match	453,153	3,638,295	3,981,909
DEL School Readiness Plus	27,162	180,934	22,394
DEL School Readiness Rate Differentials	1,370,195	9,049,699	9,236,131
DEL Program Assessments	36,769	153,775	162,491
DEL Voluntary Pre-K	3,626,344	19,932,149	21,676,603
CSC School Readiness	161,402	2,288,599	1,832,110
CSC Vulnerable Populations	564,618	4,199,901	2,976,550
Broward County School Readiness	251,859	2,153,561	2,676,031
United Way & Cities School Readiness	37,531	296,458	291,215
Miscellaneous Income	60,188	239,406	331,064
Subtotal Recurring Revenue	\$ 15,263,394	\$ 96,942,721	\$ 102,172,617
Total All Revenue	\$ 15,263,394	\$ 96,942,720.89	\$ 102,172,617
Expenses			
Direct Services			
School Readiness (State & Local Funds)	\$ 9,058,742	\$ 61,393,305	\$ 65,904,872
DEL Voluntary Pre-K	3,485,854	19,310,356	21,080,337
CSC Vulnerable Populations	499,524	3,751,382	2,732,930
Stipends and Grants to Providers	48,777	340,728	457,651
Subtotal Direct Services	\$ 13,092,898	\$ 84,795,770	\$ 90,175,790
Program Support			
Eligibility, Customer Services & Providers	\$ 1,052,878	\$ 5,818,205	\$ 5,428,372
Quality & Education	625,275	3,674,752	3,632,380
Subtotal Program Support	\$ 1,678,153	\$ 9,492,957	\$ 9,060,751
Total Program (Direct + Support)	\$ 14,771,050	\$ 94,288,727	\$ 99,236,541
Administration	484,547	2,821,991 3%	2,881,638
Total Expenses	\$ 15,255,597	97,110,718	\$ 102,118,179
Change in net assets	\$ 7,797	\$ (167,997)	\$ 54,438
Net assets, beginning of year		830,860	1,214,294
Net assets, end of the period		\$ 662,863	\$ 1,268,732

Early Learning Coalition of Broward County, Inc.
Budget to Actual
For The Period Ending January 31, 2026

Revenue:	FY26 Amendment 3	YTD Actual	Balance	% Budget Spent	Notes
Recurring					
DEL School Readiness Base	\$ 99,647,501	\$ 54,809,943	\$ 44,837,558	55%	\$3M needed for shortfall below
DEL School Readiness Match	5,888,044	3,638,295	2,249,749	62%	Spending varies w local funds
DEL School Readiness Plus	522,553	180,934	341,619	35%	New program, uptake developing
DEL School Readiness Rate Differential	13,478,748	9,049,699	4,429,049	67%	Statewide shortfall, SR \$\$ covers
DEL Program Assessments	329,069	153,775	175,294	47%	Activity peaks later in year
DEL Voluntary Pre-K	35,642,312	19,932,149	15,710,163	56%	On track
CSC School Readiness	4,415,992	2,288,599	2,127,393	52%	Funds may be carried fwd to FY27
CSC Vulnerable Populations	6,084,019	4,199,901	1,884,118	69%	Enrollments reduced
Broward County School Readiness	3,390,149	2,153,561	1,236,588	64%	Funds may be carried fwd to FY27
United Way & Cities School Readiness	400,000	296,458	103,542	74%	Intermittent Revenue
Miscellaneous Income	390,868	239,406	151,462	61%	Intermittent Revenue
Total All Revenue	\$ 170,189,255	\$ 96,942,721	\$ 73,246,535	57%	
Expense					
Child Care Slots and Incentives					
School Readiness (State & Local Funds)	\$ 108,717,122	\$ 61,393,305	\$ 47,323,817	56%	Enrollment continuing
DEL Voluntary Pre-K	33,945,059	19,310,356	14,634,704	57%	
CSC Vulnerable Populations	5,672,788	3,751,382	1,921,406	66%	Enrollments reduced
Stipends and Grants to Providers	600,250	340,728	259,522	57%	
Total Child Care Slots and Incentives	\$ 148,935,219	\$ 84,795,770	\$ 64,139,449	57%	
Sub Recipient Expense					
Children's Forum	155,999	\$ 89,110	66,890	57%	
Total Sub Recipient Expense	\$ 155,999	\$ 89,110	\$ 66,890	57%	
ELC Operating Expense					
Salaries & Benefits	\$ 18,760,351	\$ 10,940,894	7,819,457	58%	
Attorneys	126,500	27,367	99,133	22%	Intermittent expenditures
Auditors	55,858	45,990	9,868	82%	Intermittent expenditures
Consultants & Temps	228,000	154,575	73,425	68%	Intermittent expenditures
Staff & Board Travel & Training	50,222	31,807	18,415	63%	Intermittent expenditures
Insurance	82,317	50,471	31,846	61%	
Office Rent, Utilities & Maintenance	524,985	294,737	230,248	56%	
Office Machine & Storage Leases	4,806	2,340	2,466	49%	Savings from vendor change
Software Licenses	224,006	131,914	92,092	59%	
Internet, Email, Phones	116,016	70,053	45,963	60%	
Cell Phones	95,000	52,672	42,328	55%	
Sponsorships & Memberships	81,299	39,543	41,756	49%	Intermittent expenditures
Books for Kids	225,000	99,635	125,365	44%	Intermittent expenditures
Instructional Materials	100,000	15,475	84,525	15%	Intermittent expenditures
Other Operating Costs	233,731	99,137	134,594	42%	Intermittent expenditures
Computer Equipment & Software	23,250	-	23,250	0%	Intermittent expenditures
Depreciation/Amortization		169,228	(169,228)	0%	ARPA-era software amortization
Unallocated (Budget Only)	166,697		166,697	0%	
Total ELC Operating Expense	\$ 21,098,038	\$ 12,225,838	\$ 8,872,199	58%	
Total Operating & Sub-Recipient Expense	\$ 21,254,037	\$ 12,314,948	\$ 8,939,089	58%	
Total Expense	\$ 170,189,255	\$ 97,110,718	\$ 73,078,537	57%	

ITEM#/MEETING	B264FIN2 / Board
MEETING DATE:	March 9, 2026
SUBJECT:	FY 2026 Budget Amendment #4
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve the FY2026 Budget Amendment #4 as Presented
AS RECOMMENDED BY:	Finance Committee / March 3, 2026
FINANCIAL IMPACT:	\$1,266,879 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 November 2025 and February 2026, the Board approved Amendments #2 and #3 with further updates to local funding and grants allocations revenue. Amendment #4 reflects additional funding recently awarded by DEL

Current Status:

The only change Included in FY26 Budget Amendment #4:

- **\$1,266,879 Increase to DEL School Readiness Base funding allocation for FY26:**

In February 2026, DEL will award an additional \$1,266,879 in School Readiness Base funding to Broward by redistributing unspent funds from other Coalitions. Broward was one of six Coalitions that requested (and received) an increase.

Finance Committee Recommendation:

Approve the FY2026 Budget Amendment #4 as Presented

Supporting Documents:

- Amendment #4 and Three-Year Comparison

FY2026 Proposed Budget by Business Activity as Amended (#4)



	Child Care Slots	Program Support Subsidized Child Care & CCR&R	Education & Quality Services	Administration	Total Budget
Revenue:					
Recurring					
DEL School Readiness Base	\$ 82,514,669	\$ 7,219,650	\$ 5,839,940	\$ 5,340,121	\$ 100,914,380
DEL School Readiness Match	5,888,044	-	-	-	5,888,044
DEL School Readiness Plus	496,426	-	-	26,128	522,553
DEL School Readiness Rate Differentials	13,478,748	-	-	-	13,478,748
DEL Program Assessments	-	-	329,069	-	329,069
DEL - Voluntary Pre-K	33,945,059	1,272,940	-	424,313	35,642,312
CSC - School Readiness	3,974,393	331,199	-	110,400	4,415,992
CSC - Vulnerable Populations	5,672,788	308,423	-	102,808	6,084,019
Broward County- School Readiness	3,013,466	282,512	-	94,171	3,390,149
United Way & Cities - School Readiness	400,000	-	-	-	400,000
Miscellaneous Grants & Program Income	-	-	375,064	15,804	390,868
Total Revenue	\$ 149,383,592	\$ 9,414,725	\$ 6,544,073	\$ 6,113,744	\$ 171,456,134
Expense:					
Child Care Slots					
DEL School Readiness	\$ 109,765,745	\$ -	\$ -	\$ -	\$ 109,765,745
DEL - Voluntary Pre-K	33,945,059	-	-	-	33,945,059
CSC - Vulnerable Populations	5,672,788	-	-	-	5,672,788
Grants/Stipends	-	-	600,250	-	600,250
Total Slots & Grants/Stipends	\$ 149,383,592	\$ -	\$ 600,250	\$ -	\$ 149,983,842
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	\$ -	\$ 9,275,987	\$ 5,239,586	\$ 4,244,779	\$ 18,760,351
Attorneys	-	-	-	126,500	126,500
Auditors	-	-	-	55,858	55,858
Consultants	-	131,000	78,750	18,250	228,000
Staff & Board Travel	-	16	30,206	20,000	50,222
Insurance	-	49,964	22,597	9,756	82,317
Office Rent & Utilities	-	308,189	134,004	82,792	524,985
Office Machines & Storage	-	-	-	4,806	4,806
Software Licenses	-	13,200	500	210,306	224,006
Phones/Internet/Web Page	-	66,995	30,300	18,721	116,016
Cell Phones	-	30,900	44,040	20,060	95,000
Sponsorships & Memberships	-	25,000	20,000	36,299	81,299
Books for Kids	-	-	225,000	-	225,000
Instructional Materiels	-	-	100,000	-	100,000
Fees, Supplies & Other Misc Ops Costs	-	2,000	349	231,382	233,731
Computer Equipment	-	-	-	23,250	23,250
Furniture & Fixtures	-	-	-	-	-
Unallocated (Budget Only)	-	(488,525)	(102,034)	975,511	384,952
Total ELC Operating Expense	\$ -	\$ 9,414,725	\$ 5,823,298	\$ 6,078,270	\$ 21,316,293
Total ELC Operating Expense & Subs	\$ -	\$ 9,414,725	\$ 5,943,823	\$ 6,113,744	\$ 21,472,292
Total Expense	\$ 149,383,592	\$ 9,414,725	\$ 6,544,073	\$ 6,113,744	\$ 171,456,134
Revenue over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

Proposed FY2026 Budget Three Year Comparison



	FY2024 Actual	FY2025 Actual (Unaudited)	FY26 Amendment 3 Approved Feb	FY26 Amendment 4 Proposed	Change (Amendment 4 over Amendment 3)	
Revenue:						
DEL School Readiness Base	\$ 93,931,612	\$ 101,099,137	\$ 99,647,501	\$ 100,914,380	\$ 1,266,879	New Funds
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	35,642,312	35,642,312	-	
CSC - School Readiness	3,140,760	2,556,998	4,415,992	4,415,992	-	
CSC - Vulnerable Populations	4,082,473	5,734,358	6,084,019	6,084,019	-	
Broward County- School Readiness	4,160,311	3,885,106	3,390,149	3,390,149	-	
United Way & Cities - School Readiness	536,964	515,416	400,000	400,000	-	
Miscellaneous Grants & Program Income	156,922	472,869	390,868	390,868	-	
Subtotal Recurring Revenue	\$ 164,604,734	\$ 174,935,384	\$ 170,189,255	\$ 171,456,134	\$ 1,266,879	
Non-Recurring Pandemic Relief	\$ 23,230,937	\$ -	\$ -	\$ -	\$ -	
Total All Revenue	\$ 187,835,671	\$ 174,935,384	\$ 170,189,255	\$ 171,456,134	\$ 1,266,879	
Expense:						
Child Care Slots & Grants/Stipends						
School Readiness Funding Pool	\$ 104,641,890	\$ 110,806,611	\$ 108,717,122	\$ 109,765,745	\$ 1,048,624	New Funds
DEL - Voluntary Pre-K	37,002,859	37,060,403	33,945,059	33,945,059	-	
CSC - Vulnerable Populations	3,653,205	5,225,073	5,672,788	5,672,788	-	
Grants/Stipends	19,664,549	912,864	600,250	600,250	-	
Total Slots & Grants/Stipends	\$ 164,962,502	\$ 154,004,951	\$ 148,935,218	\$ 149,983,842	\$ 1,048,624	
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	602,299	210,885	228,000	228,000	-	
Staff & Board Travel	90,187	50,628	50,222	50,222	-	
Insurance	69,516	74,960	82,317	82,317	-	
Office Rent & Utilities	518,538	500,716	524,985	524,985	-	
Office Machines	4,806	4,545	4,806	4,806	-	
Software Licenses	322,962	237,393	224,006	224,006	-	
Phones/Internet/Web Page	138,853	124,195	116,016	116,016	-	
Cell Phones	96,662	94,451	95,000	95,000	-	
Sponsorships & Memberships	108,550	92,254	81,299	81,299	-	
Books for Kids	534,576	298,776	225,000	225,000	-	
Instructional Materials	457,169	50,656	100,000	100,000	-	
Fees, Supplies & Other Misc Ops Costs	321,597	352,913	233,731	233,731	-	
Computer Equipment	29,907	50,253	23,250	23,250	-	
Furniture & Fixtures	86,862	4,041	-	-	-	
Depreciation & Software Amortization	4,777	485,020	-	-	-	
Unallocated (Budget Only)			166,698	384,953	218,255	New Funds
Total ELC Operating Expense	\$ 21,445,455	\$ 20,875,439	\$ 21,098,038	\$ 21,316,293	\$ 218,255	
Total ELC Operating Expense & Subs	\$ 22,123,026	\$ 21,315,029	\$ 21,254,037	\$ 21,472,292	\$ 218,255	
Total Expense	\$ 187,085,528	\$ 175,319,980	\$ 170,189,255	\$ 171,456,134	\$ 1,266,879	
Revenue over Expense	\$ 750,143	\$ (384,596)	\$ -	\$ -	\$ -	

ITEM/ MEETING:	B264AUD1 / Board
DATE:	March 9, 2026
SUBJECT:	403B Retirement Plan Compliance Update
FOR ACTION:	No, for information and discussion only
RECOMMENDED ACTION:	Update on Status of 403 Retirement Plan Corrective Measures in Progress
AS RECOMMENDED BY:	Audit Committee / March 5, 2026
FINANCIAL IMPACT:	NA
ELC STAFF LEAD	C. Klima

Background:

In February 2021, the Board approved a plan presented by staff and ERISA legal counsel Tanya Bower to correct historical compliance problems that were found in staff reviews of the Coalition 403B Retirement Plan (the Plan) documents and operations starting in 2017. The corrective action steps included:

- Adopting a new plan document with updated language approved by the IRS (June 2021)
- Adjusting employer match contribution amounts and policies to bring the Plan into compliance with ERISA law requirements (June 2021 to February 2023)
- Applying to enter the Internal Revenue Service (IRS) Voluntary Correction Program (VCP) to formally confirm that all past plan mistakes are corrected. (March 2023).

In March 2025, the IRS notified the Coalition by letter that our VCP application submitted two years earlier was finally being reviewed. Since that time, staff and legal counsel have met with the IRS agent assigned to our case several times to develop a finalized application that will qualify our Plan to receive a clearance letter (called a Compliance Statement) for past Plan failures.

In our application, we proposed corrective action steps for the following four specific Plan failures:

1. Failure to restate the Plan when the Coalition changed its legal name in 2006 and again in 2013, when new regulations required all Plans to be restated to be in compliance
2. Failure to follow the Plan rules for admittance to the Plan since 2002
3. Failure to follow the Plan rules for Employer contributions since 2014
4. Failure to pass required tests for Employer contributions for plan years 2019 through 2022.

Some of the corrective action steps described in the application (such as required Plan restatements and corrective distributions for failed ACP testing) were already completed by the time the application was initiated in 2023. For the other failures, we needed the IRS to give us permission to adopt retroactive Plan Amendments that would align the Plan documents with the actual operational practices in place, going back as far as Plan inception.

Current Status:

On February 11, 2026, the IRS completed its review of our application and agreed to accept our proposed corrective action plan in full. On February 18, 2026, we received the attached Compliance Statement Letter formally accepting our proposal and confirming that the Plan remains eligible for tax-favored status. To remain in good standing with the plan, we have until July 10, 2026, to formally adopt three retroactive Plan amendments and pay excise tax due. The amendments will be submitted to our next Governance Committee meeting and to the Board for approval. The Coalition’s tax advisors, Citrin Cooperman Advisors, LLC is currently calculating the amount of tax due and we will remit payment as soon as the procedure is finalized. The Compliance Statement Letter is attached for reference

Audit Committee Recommendation:

None, the information provided above is for information and discussion purposes only

Supporting Documents:

IRS Compliance Statement Letter Dated February 11, 2026



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
TE/GE:EP:RA:VC:7554
9350 Flair Drive
El Monte, CA 91731-2885

EARLY LEARNING COALITION OF
BROWARD COUNTY
1475 W. CYPRESS CREEK ROAD
FT. LAUDERDALE, FL 33309



Date:
February 11, 2026
Employer ID number:
65-1060848
VCP submission for:
Early Learning Coalition of Broward
County, Inc. Retirement Plan
Plan number:
002
Control number:
274A882T
Person to contact:
Name: Margaret Saito
ID number: 1000281692
Telephone: (626) 927-1413
Fax: (855) 231-1662

Dear Applicant]:

I'm enclosing a signed compliance statement for your records. This agreement results from your submission to our Voluntary Correction Program. The compliance statement outlines the failures disclosed in your submission and the corrective actions that you took or will take to resolve those failures.

When we sign a compliance statement, it means we agree with the corrective actions and changes to administrative procedures described in the statement. In the future, we may ask you to verify that you corrected the failures and modified the administrative procedures as described in the compliance statement.

The compliance statement isn't a private letter ruling or a determination letter and doesn't affect the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974. It permits your plan to retain tax favored status under the Internal Revenue Code and is limited to the specific failures and periods described in the compliance statement.

If you included a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with your submission, we sent a copy of this letter to the individuals you designated to receive written communications.

You can contact the person listed at the top of this letter if you have any questions.

Sincerely,
William H. Anderson
WILLIAM H. ANDERSON
Manager, Employee Plans Voluntary Compliance

Enclosures:
Compliance statement

cc: TANYA L. BOWER



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
TE/GE:EP:RA:VC:7554
9350 Flair Drive
El Monte, CA 91731-2885

TANYA L. BOWER
C/O BUSINESS LAW TEAM PLLC
633 N. VICTORIA PARK ROAD
FORT LAUDERDALE, FL 33304

Date:
02/11/2026
Taxpayer ID number:
65-1060848
Taxpayer or applicant name:
Early Learning Coalition of Broward
County, Inc.
Form or application number:
8950
Person to contact:
Name: Margaret Saito
ID number: 1000281692
Telephone: (626) 927-1413
Fax: (855) 231-1662



Dear Ms. Tanya Bower:

We're sending the enclosed material to you because of a power of attorney or other authorization we have on file.

If you have questions, contact the person listed at the top of this letter.

Sincerely,

William H. Anderson

WILLIAM H. ANDERSON
Manager, Employee Plans Voluntary Compliance

Enclosures:
Letter 5353

cc: Early Learning Coalition of Broward County, Inc.

Form **14568**
(November 2019)

Department of the Treasury - Internal Revenue Service

Model VCP Compliance Statement

OMB Number
1545-1673

Include the plan name, Applicant's EIN and plan number on each page of the compliance statement, including attachments

Section I - Identifying Information

1. Applicant's name

Early Learning Coalition of Broward County, Inc.

RECEIVED
2-19-26

2. Applicant's EIN (do not use SSN)

65-1060848

3. Plan number

002

JE

4. Plan name

Broward School Readiness Coalition Retirement Plan

Section II - Applicant's Description of Failures

Attach additional pages, as needed. Label the attachment "Section II. Applicant's Description of Failures." List and number each failure separately. If using the Form 14568 Schedules, specify the Schedules that are included and attach them to this compliance statement.

See attachment to this Form 14568

Section III - Applicant's Description of the Proposed Method of Correction

Attach additional pages, as needed. Label the attachment "Section III. Applicant's Description of the Proposed Method of Correction." Describe the correction method for each failure listed in Section II. If using the Form 14568 Schedules, specify the Schedules that are included and attach them to this compliance statement.

See attachment to this Form 14568

Section IV - Applicant's Proposed Procedures to Locate and Notify Former Employees or Beneficiaries

Attach additional pages, as needed. Label the attachment "Section IV. Applicant's Proposed Procedures to Locate and Notify Former Employees or Beneficiaries." Describe the methods that will be used to locate and notify former employees and beneficiaries, or provide an affirmative statement that no former employees or beneficiaries were affected by each failure listed in Section II or will be affected by the correction methods described in Section III.

See attachment to this Form 14568

Section V - Applicant's Proposed Revision to Administrative Procedures

Attach additional pages, as needed. Label the attachment "Section V. Applicant's Proposed Revision to Administrative Procedures." Include an explanation of how and why the failures arose and a description of the measures implemented (or will be implemented) to ensure that the same failures do not occur in the future. If using the Form 14568 Schedules, specify the Schedules that are included and attach them to this compliance statement.

See attachment to this Form 14568

Section VI - Requests Related to Excise Taxes, Additional Tax and Tax Reporting

The Applicant requests that the Internal Revenue Service (IRS) not pursue the following taxes under the Internal Revenue Code (IRC) (attach supporting rationale)

- Excise tax under IRC Section 4972 with respect to failures number _____
- Excise tax under IRC Section 4973 with respect to failures number _____
- Excise tax under IRC Section 4974 with respect to failures number _____
- Excise tax under IRC Section 4979 with respect to failures number _____
- Imposition of additional tax under IRC Section 72(t) with respect to failures number _____

Applicant's EIN (<i>do not use SSN</i>) 65-1060848	Plan number 002
Plan name Broward School Readiness Coalition Retirement Plan	

- The Applicant requests that the IRS grant the following for plan loan failures that did not comply with IRC Section 72(p)
- With respect to all loans described in this compliance statement, that a deemed distribution corrected pursuant to this VCP submission not be required to be reported on Form 1099-R and that repayments made by the correction not result in the affected participant having additional basis in the plan for purposes of determining the tax treatment of subsequent distributions from the plan.
- With respect to all loans described in this compliance statement, that a deemed distribution be reported on Form 1099-R with respect to affected participants for the year of correction instead of the year of the failure.
- For one or more plan loans described in this compliance statement that it be permitted to report the loans as deemed distributions in the year of correction instead of the year of the failure. For other affected plan loans, the plan sponsor requests relief from reporting them as deemed distributions. Attach additional narrative details that explain why the relief should be granted and which specific loans will be receiving what type of special relief.

Section VII - Enforcement Resolution (*to be completed by IRS only*)

The Applicant will neither attempt to nor otherwise amortize, deduct or recover from the IRS any portion of the paid user fee associated with this submission nor receive any federal tax benefit on account of payment of the fee.

The IRS will not pursue the sanction of revoking the tax-favored status of the plan under Sections 401(a), 403(b), 408(k) or 408(p) of the IRC on account of the failures described in this compliance statement. This compliance statement considers only the acceptability of the correction methods including the revisions of administrative procedures described in the compliance statement and does not express an opinion as to the accuracy or acceptability of any calculations or other materials included with or provided at any time during the processing of the VCP submission. The reliance provided by this compliance statement is limited to the specific failures and years specified and does not provide reliance for any other failure or year. In no event may this compliance statement be relied on for the purposes of concluding that the plan or plan sponsor was not a party to an abusive tax avoidance transaction. This compliance statement should not be construed as affecting the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974.

This compliance statement expresses no opinion as to whether the plan otherwise satisfies the requirements of the IRC and is not a letter ruling or a determination letter within the meaning of Revenue Procedure 2019-1 (updated annually) and Revenue Procedure 2019-4 (updated annually).

This compliance statement is conditioned on (1) there being no misstatement or omission of material facts in connection with the submission and (2) the completion of all corrections described in this compliance statement within 150 days of the date of this compliance statement. For governmental plans within the meaning of IRC Section 414(d), corrective plan amendments required by this compliance statement that fix the operational failures or employer eligibility failure described in this compliance statement, must be adopted by the later of 150 days after the date of this compliance statement or the close of the first regular legislative session of the legislative body with the authority to amend the plan that begins on or after 91 days after the date of this compliance statement.

- The IRS will treat the failure to adopt interim amendments, as described in this compliance statement as if they had been adopted timely for the purpose of making available the extended remedial amendment period set forth in Rev. Proc. 2007-44 and beginning on January 1, 2017, Rev. Proc. 2016-37, or its successors. However, this compliance statement does not constitute a determination as to whether the plan amendments, as drafted, comply with the applicable changes in qualification requirements.
- The IRS will treat the failure to timely adopt a written plan, as required under the IRC Section 403(b), Final Treasury Regulations under IRC Section 403(b) and Notice 2009-3, as if it had been adopted timely for the purposes of making available the extended remedial amendment period set forth in Announcement 2009-89, Rev. Proc. 2013-22, Rev. Proc. 2017-18, Rev. Proc. 2019-39, and any future superseding guidance. However, this compliance statement does not constitute a determination as to whether the written plan, as drafted, complies with the applicable requirements associated with IRC Section 403(b) and the Final Treasury Regulations under IRC Section 403(b).

Applicant's EIN (do not use SSN) 65-1060848	Plan number 002
--	--------------------

Plan name
Broward School Readiness Coalition Retirement Plan

- With regard to failure number _____ (provided that no modification has been made to either the plan document or adoption agreement of the plan that would otherwise cause the employer to lose reliance on the plan's opinion or advisory letter), the corrective amendment will not cause the plan to lose its status as a Pre-approved Plan and (provided that no modification has been made that would otherwise affect the employer's eligibility for the six-year remedial amendment cycle) the employer will be allowed to remain within the six-year remedial amendment cycle described in Rev. Proc. 2016-37 on a continuing basis until the expiration of the next six-year remedial amendment cycle as provided in Section 16.01 of Rev. Proc. 2016-37.
- The IRS will not pursue the following on account of the qualification failures described in this submission:
- Excise tax under IRC Section 4972
 - Excise tax under IRC Section 4973
 - Excise tax under IRC Section 4974
 - Excise tax under IRC Section 4979
 - With respect to the overpayment failures described in this compliance statement that were corrected by removing improper distributions from the IRAs of the affected participants and returning those distributions to the plan, the IRS will not pursue _____% of the 10% additional income tax under IRC Section 72(t).
- With respect to the loan failures described in this compliance statement:
- For all loans that are corrected by a corrective repayment to the plan or reamortization as described in this compliance statement. The IRS will not require deemed distributions under IRC Section 72(p) to be reported on Form 1099-R with respect to the participants affected by the failures, and repayments made pursuant to the correction of the loans will not result in an affected participant having additional basis in the plan for the purpose of determining the tax treatment of subsequent distributions from the plan to the participants.
 - For all loans that will be reported as deemed distributions. The IRS will require deemed distributions under IRC Section 72(p) to be reported on Form 1099-R with respect to the participants affected by the failures. However, the plan will be permitted to report deemed distributions on Form 1099-R in the year of correction, instead of the year of the failure.
 - If the requested relief is not applied consistently to all loans. For loans where relief from issuing Form 1099-R is applicable, all repayments made pursuant to the correction of the loans will not result in an affected participant having additional basis in the plan for the purpose of determining the tax treatment of subsequent distributions from the plan to the participants. For all other loans (or situations where affected participants do not choose to or may not qualify for Form 1099-R relief), the IRS will require deemed distributions under IRC Section 72(p) to be reported on Form 1099-R with respect to the participants affected by the failures. However, the plan will be permitted to report the deemed distributions on Form 1099-R in the year of correction, instead of the year of the failure.

Approved: 

William H. Anderson

Manager, Employee Plans Voluntary Compliance
Tax Exempt and Government Entities Division

Date February 11, 2026

ATTACHMENT TO
FORM 14568

SECTION II- APPLICANT'S DESCRIPTION OF FAILURES

FAILURE 1: FAILURE TO RESTATE

Early Learning Coalition of Broward County, Inc., formerly known as Broward County School Readiness Coalition, Inc. ("the Coalition"), adopted the Broward County School Readiness Coalition Retirement Plan, (the "Plan") a 403b Plan, in 2002. The 2002 Plan was a prototype Plan offered by the Variable Annuity Life Insurance Company ("Valic") as part of an Investment Advisory and Plan Administrative services contract that the Coalition signed with Valic in the same year. In 2006, the Coalition formally changed its name and worked with Valic to prepare and review a Plan restatement, but no evidence of formal adoption of the restated Plan can be found. The Plan nevertheless continued operating after 2006 utilizing the proposed restated Plan that included the Coalition's new name.

In 2016, the Coalition hired all new senior leadership, including a new CEO (the primary Plan Administrator) and a new Chief Administrative Officer (tasked with overseeing day-to-day Plan payroll operations, among other things). Soon after in 2017, the Coalition unexpectedly grew from 28 to 78 employees when a large sub-recipient decided not to renew its agreement in the middle of a hurricane emergency; more than doubling size the size of the organization in less than a week. In the scramble to update employment policies to match the new business model, Coalition staff reached out to Valic for help with modifying the Plan document and learned that the 2006 Plan Restatement appeared not to have been formally adopted nor had the Plan been restated as required by Revenue Procedure 2013-22 to reflect the adoption of the final 403(b) Regulations. Despite the dramatic changes that were underway at the Coalition and these revelations about the Plan, Valic offered little to no assistance in the Coalition's subsequent effort to restate the Plan or take other corrective actions, leaving Coalition staff to struggle with and try to research the issues on their own for more than a year.

In 2019, the Coalition's Board of Directors named the Chief Administrative Officer as an additional Plan Administrator to facilitate making the needed Plan restatement, engage ERISA counsel for IRS corrective action filings, and to update internal procedures to ensure Plan compliance going forward. The filing of this VCP submission was delayed when the Coalition's staff was made aware of additional operational failures described below and waited to file the VCP submission once a determination was made regarding the necessity to report the excess aggregate contribution amounts as described further below.

When the Coalition adopts its latest 403b Prototype Plan, the Coalition will confirm that the Plan meets the 2012 Cumulative List requirements found in Notice 2012-76.

FAILURE 2: FAILURE TO FOLLOW PLAN DOCUMENTS – OPERATIONAL FAILURES – EARLY ADMITTANCE

Since inception of the Plan on September 1, 2002 through December 31, 2019, Coalition staff allowed new employees to receive employer contributions under the Plan immediately upon hire even though the Plan had a 12-month service requirement for eligibility. 189 participants were affected during this period, 5 were Highly Compensated Employees (HCEs) and 184 were Non-Highly Compensated Employees (NHCEs). Consequently, employer contributions were made to the Plan based on the total number of participants and not based on participant eligibility. For the first 10 years of the Plan, the Coalition had less than 10 employees. Over the next five years the staff count grew gradually to 28 and then suddenly to 78 employees in October 2017.

When the Coalition requested Valic's assistance with formalizing this change in the Plan, Valic was not responsive and provided little guidance on how to proceed with amending the Plan to account for a quicker eligibility standard.

FAILURE 3: FAILURE TO FOLLOW PLAN DOCUMENTS – OPERATIONAL FAILURES – MATCH

From 2002 to 2013 the Plan provided for a non-elective employer contribution of 7% of biweekly pay to all participants automatically upon enrollment. There were 15 participants during this period, 1 was an HCE and 14 were NHCEs. From January 1, 2014 to September 30, 2017, contrary to the terms of the Plan, the Plan provided for a 5% non-elective employer contribution automatically upon enrollment and an additional 2% in a dollar-for-dollar match to employee contributions. 34 participants were affected, 2 were HCEs and 32 were NHCEs. Both of these policies in these two periods were communicated to staff in employee handbooks provided to all staff.

When the Coalition unexpectedly and suddenly expanded with 50 new hires on October 1, 2017, two classes of participants were established based on date of hire to encourage participation while managing the cost the sudden expansion going forward. All employer contributions were changed to match contributions as follows:

Class 1: Employees hired prior to October 1, 2017 would receive a dollar-for-dollar match for employee contributions up to 1.99% of biweekly

Broward School Readiness Coalition Retirement Plan
Plan 002 65-1060848

pay, and 7% match for total employee contributions at or above 2% of biweekly pay effective October 1, 2017. All full-time regular employees in Class 1 were already participating and fully vested as of their date of hire and all participants in this class were already contributing 2% as of the effective date of this change. 28 participants were affected during the period October 1, 2017 through December 31, 2019, 4 were HCEs and 24 were NHCEs.

Class 2: Employees hired on or after October 1, 2017 received a dollar-for-dollar match for employee contributions up to 3% of biweekly pay. All full-time regular employees in Class 2 would be eligible to participate on date of hire and would become vested after 12 months of service. 159 new hires were affected during the period October 1, 2017 through December 31, 2019, 1 was an HCE and 158 were NHCEs.

On October 5, 2017, the Coalition's Board of Directors approved an intent to modify the Plan to include employer match contributions as described above. However, no formal Plan Amendment was adopted to modify the Plan to permit matching employer contributions at that time. In February 2020 while working with Valic to amend and restate the Plan, the Chief Administrative Officer communicated with Valic regarding the need to formally amend the Plan to permit an employer matching contribution, and Valic indicated that the Board's formal adoption of intent to amend and to authorize an amendment to permit the employer matching contribution was a "paperclip" Plan amendment.

After the "paperclip" Plan amendment was approved in 2017, the Coalition communicated the 403B match structure to employees in both participant classes at a full-day benefits fair where Valic representatives explained the new match policy to the group and met with individuals during and after the fair to answer their questions and complete enrollment paperwork.

The affected plan years for all match failures were 2014 through 2019.

FAILURE 4: FAILURE TO PASS ACTUAL CONTRIBUTION PERCENTAGE (ACP)
TEST – EXCESS AGGREGATE CONTRIBUTIONS

In addition to Valic's failure to assist the Coalition with adopting an amendment to account for a match policy and a quicker participation eligibility standard, Valic did not alert Coalition staff that non-discrimination testing would be required or that it might be more difficult to pass the test with such a change. Prior to 2017, 100% of the Coalition's small staff participated in the Plan and received the same discretionary employer contributions. Non-discrimination testing was not part of the Coalition's procedures nor were staff aware of the annual requirement until 2021. The Plan's record-keeper did not respond to requests for guidance and assistance with this and other compliance

matters for several years.

When Plan auditors were hired in 2021 due to Plan size (the organization continued to expand) and ERISA counsel was retained to assist in correcting the failure to restate, the Coalition was advised that non-discrimination ACP testing going back to 2017 would be required. For Plan years 2017 and 2018, the Plan was tested for all eligible employees and passed. After the Plan underwent its first audit and the Coalition's staff received expert guidance about how to comply from third party advisors in 2021, the Coalition expanded the testing and realized that Plan year 2019 was the first year the Plan did not pass the ACP test under Section 401(m), which resulted in excess aggregate contributions as described in Revenue Procedure 2021-30 and Section 6.06.

The affected plan years for the excess aggregate contribution failures were 2019 through 2022.

SECTION III – APPLICANT'S DESCRIPTION OF PROPOSED METHOD OF CORRECTION

FAILURE 1: FAILURE TO RESTATE

In 2020, the Plan was restated utilizing a Valic Retirement Services Company Volume Submitter 403(b) Plan Basic Plan Document 08 which complies with the provisions of the 2012 Cumulative List. ELC adopted a restated Plan Document effective January 1, 2020. The IRS issued a favorable opinion letter regarding the Volume Submitter 403(b) Plan on April 5, 2018.

FAILURE 2: FAILURE TO FOLLOW PLAN DOCUMENTS – OPERATIONAL FAILURES – EARLY ADMITTANCE

The Coalition will adopt a retroactive Amendment effective January 1, 2002 through December 31, 2019, to reflect the modifications made since inception of the Plan to permit immediate entry into the Plan and eliminate a 12-month service-term requirement.

FAILURE 3: FAILURE TO FOLLOW PLAN DOCUMENTS – OPERATIONAL FAILURES – MATCH

The Coalition will adopt a retroactive Amendment effective from January 1, 2014 to September 30, 2017, allowing the Plan to provide for a 5% non-elective employer contribution automatically upon enrollment and an additional 2% in a dollar-for-dollar match to employee contributions.

The Coalition will adopt a retroactive Amendment effective October 1, 2017

Broward School Readiness Coalition Retirement Plan
Plan 002 65-1060848

through December 31, 2019 to reflect the modifications made in 2017 to establish two classes of participants based on date of hire with separate match schedules and remove the non-elective employer contribution for all participants.

FAILURE 4: FAILURE TO PASS ACP TEST – EXCESS AGGREGATE CONTRIBUTIONS

The Plan Sponsor is a non-profit that helps low income families pay for child care. The Plan wishes to correct this failure through distributions of excess aggregate contributions to HCEs to minimize the negative budgetary impact on our services to the Community. Additional contributions made into to the plan would reduce the amount of funding available to pay for Community child care services in a tight budget year. We are requesting to make distributions to HCEs instead because it is a lower cost alternative. The Plan provided notices to the HCE employees who received a check for the excess aggregate contributions plus earnings for the years 2019 through 2022. All of the four (4) affected employees were fully vested prior to 2019. Earnings were calculated by Valic from the date of the failure through the date of correction using the affected participant’s actual rate of return. Due to the failure to provide guidance in 2017 through 2020 by Valic, the excess aggregate contributions were not returned timely, and 1099-R forms were issued to such employee participants for the tax year of the distribution. The Coalition has also provided the 4 affected participants with a notice indicating that the distribution of excess aggregate contributions is not eligible for favorable tax deferred treatment by rollover to an eligible retirement plan or an individual retirement account.

In 2021, the Coalition determined that the Top Paid method for non-discrimination testing would be more favorable to the Plan going forward and restated the Plan again to adopt the change with an effective date of January 1, 2021. This change, along with increased staff participation and an updated match structure has resolved the issues with non-discrimination testing.

SECTION IV – APPLICANT’S PROPOSED PROCEDURES TO LOCATE AND NOTIFY FORMER EMPLOYEES OR BENEFICIARIES

FAILURE 1: FAILURE TO RESTATE

No former employees or beneficiaries were affected by the failures described above nor will any former employee or beneficiary be affected by the correction compliance.

FAILURE 2: FAILURE TO FOLLOW PLAN DOCUMENTS –

Broward School Readiness Coalition Retirement Plan
Plan 002 65-1060848

OPERATIONAL FAILURES – EARLY ADMITTANCE

No former employees or beneficiaries were affected by Failure 2 listed in Section II or will be affected by the correction method described in Section III.

FAILURE 3: FAILURE TO FOLLOW PLAN DOCUMENTS – OPERATIONAL FAILURES – MATCH

No former employees or beneficiaries were affected by Failure 3 listed in Section II or will be affected by the correction method described in Section III.

FAILURE 4: FAILURE TO PASS ACP TEST – EXCESS AGGREGATE CONTRIBUTIONS

All employees who are affected by the excess aggregate contribution distributions continue to be employed by the Coalition and can easily be contacted about the excess aggregate contribution and the issuance of the Form 1099-R. If an affected employee was no longer employed by the Coalition, the Coalition would employ the techniques required, such as engaging a commercial locator service to obtain contact information for the affected employee.

**SECTION V – APPLICANT’S PROPOSED REVISION
TO ADMINISTRATIVE PROCEDURES**

FAILURE 1: FAILURE TO RESTATE

The Coalition had a complete and total change in senior leadership in 2016. As a result, management team members more familiar with the compliance requirements of 403b Plans are now employed. The Coalition has appointed a Chief Administrative Officer to oversee the functioning of the Plan amongst other administrative duties. Upon completion of the VCP process, the Board of Directors plans to interview and select a new third-party administrator that will manage the Plan and educate the Board of Directors and appropriate officers of the Coalition on the proper administrative processes of the Plan. The Board of Directors is also considering a third-party fiduciary to provide the Plan committee/administrator, as well as the Board, with fiduciary guidance, including the proper analysis of selecting investments for the Plan to offer participants.

Due to the Coalition’s significant growth in the number of employees, the Board of Directors understands that the administration of the Plan needs to be more robust and third-party fiduciaries and administrators need to be employed.

Broward School Readiness Coalition Retirement Plan
Plan 002 65-1060848

FAILURE 2: FAILURE TO FOLLOW PLAN DOCUMENTS –
OPERATIONAL FAILURES – EARLY ADMITTANCE

The Coalition has hired a number of third parties to assist in the proper operations of the Plan. New auditors have been engaged. The Coalition plans to cease working with Valic and will work with a new Plan Recordkeeper that is more receptive and helpful when questions or issues arise. Finally, the Coalition continues to engage the necessary experts to make sure the Plan operates in compliance with the law.

FAILURE 3: FAILURE TO FOLLOW PLAN DOCUMENTS – OPERATIONAL
FAILURES – MATCH

The Coalition has hired a number of third parties to assist in the proper operations of the Plan. New auditors have been engaged. The Coalition plans to cease working with Valic and will work with a new Plan Recordkeeper that is more receptive and helpful when questions or issues arise. Finally, the Coalition continues to engage the necessary experts to make sure the Plan operates in compliance with the law.

FAILURE 4: FAILURE TO PASS ACP TEST – EXCESS AGGREGATE
CONTRIBUTIONS

See response to Failure to Restate. Additionally, the Coalition is procuring a qualified third-party administrator to assist with risk management, plan design and compliance going forward. In the meantime, the Coalition has modified the structure of the employer match to mitigate future risk of failing any testing.

ITEM/ MEETING:	B264RB1/ Board Committee
DATE:	March 9, 2026
SUBJECT:	ELC Broward's Reorganization Plan effective April 2026
FOR ACTION:	No
RECOMMENDED ACTION:	FYI Only
AS RECOMMENDED BY:	None- FYI Only
FINANCIAL IMPACT:	None
ELC STAFF LEAD	R. Jaffe

Background Information:

Howard Bakalar, the ELC Broward's Chief Program Officer, announced his plans to retire in early April. His responsibilities are vast and include oversight of the following departments:

- Family Services
 - Eligibility
 - Customer service
 - Childcare Resource & Referral
- Education
 - Education (training/coaching/assessments)
 - Inclusion
 - Help Me Grow
 - Provider Relations
- Communications/Outreach

Current Status:

Renee Jaffe, CEO, will share the reorganization plan at the March 9th Board meeting.

Recommended Action from Staff:

FYI only

Supporting Documents

None

ELC Broward Contract List 2025-2026

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

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



FYI 2 – Cash Disbursements

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

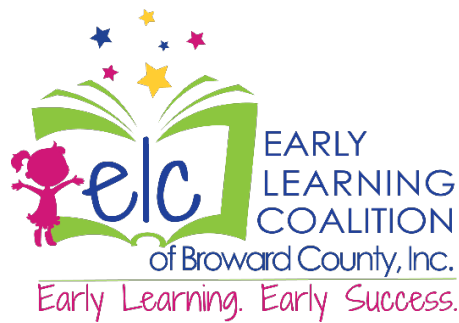
Cash disbursement for January 2026

Vendor Name	Amount	Purpose
Adobe Systems Incorporated	7,956.56	Adobe Sign & Creative Cloud RNW (1/11/26-01/10/27)
ADP, Inc.	1,453.79	Payroll Processing Charges for PE 7/13/19 and 7/27/19
ADP, Inc.	1,386.90	December 2025 Time & Attendance
Alison Gonzalez	6,375.00	CLASS Observations for Dec 2025
AT&T Mobility	7,120.89	January 2026 Cell phone and Data Charges
Business Card	3,692.60	Bank of America Ops Purchases C. Klima (No individual items > \$1,000)
Citrin Cooperman & Company LLP	6,300.00	October 2025 Audit Milestone Part 2
Colonial Life & Accident Insurance Comp.	11,882.90	December 2025 Employee Benefits
First Call for Help of Broward Inc dba 211	10,425.00	Dec 25 Community Resource and Referral Services
First Capitol Consulting Inc. DBA Trusaic	1,720.98	ACA Contracted Services
Florida Department of Education-DEL	2,291.78	E40010 SRRecon Balance Return to DEL
Florida Department of Education-DEL	7,756.98	J. Delphine Restitution Payment to DEL
Florida Department of Education_DEL	20,506.99	T. Cyrus Restitution Payment to DEL
Goren, Cherof, Doody, & Ezrol, PA	1,050.00	December 2025 Legal Service Fees
Indeed	2,492.97	December 2025 Job Posting
Intermedia.net	2,140.00	January 2026 Efax
Intermedia.net	1,201.20	January 26 Microsoft Defender
Intermedia.net	6,534.31	January 26 VOIP Phone Services
Maria Lopez	5,650.00	CLASS Observations for DEC 2025
Teachstone Training LLC	15,475.00	2E I-T Measurement Trainer & Observer Certification Per Seat
The Lincoln National Life Insurance Comp	28,427.73	February 2026 Employee Benefits
The School Board of Broward County	1,147.27	January 2026 Gulfstream Lease (Utility & Custodial Fees)
Zoom Communications, Inc.	1,800.00	Education Annual 20 seat for 12/11/25 - 12/10/26



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	No Funding Available	-
Lauderhill	Approved	10,000
Lighthouse Point	Approved	1,800
Margate	Application Pending	1,000
Miramar	Approved	5,000
North Lauderdale	Approved	15,000
Oakland Park	Not Selected	-
Parkland	Approved	3,000
Pembroke Park (Town)	Approved	2,186
Pembroke Pines	Approved	35,000
Plantation	Approved	21,900
Pompano Beach	Approved	15,000
Southwest Ranches	No Funding Available	-
Sunrise	Approved	60,000
Tamarac	No Funding Available	-
West Park	No Funding Available	-
Weston	Approved	4,355
Wilton Manors	Approved	4,240
		355,019
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	1,796,525
	Total SR Match	5,888,044



Legend:
Bolded Items: Recently Added/Updated
 Grayed Out: Past Events

Board Engagement Calendar FY 24-25

Childcare Small Business Site Visits

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

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

Monthly PLAN Meetings

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

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

ELC Kindness Counts Event & Author Reading

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

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

ELC Broward Celebrates Read for the

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

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

ELC Broward's Annual State of Childcare

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

Date	Location	Time
TBD	TBD	TBD

A Day in "K"indergarten

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

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

Notable Early Learning Conferences

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

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

ELC of Broward County

Committee Members 2025-2026

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

Re-established 8/2022
Reports to Executive Comm

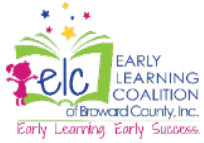


**Early Learning Coalition of Broward County
Board Attendance Chart FY 25-26**

QUORUM # NEEDED: 11

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

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



ELC of Broward County

FY 2025-2026 Board/Committee Meetings Calendar

July 2025							August 2025							September 2025							October 2025							November 2025							December 2025							
S	M	T	W	T	F	S	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						
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|--|---|---|---|--|--|---|
| <p>Board
 <u>Mon. at 9:30 am</u>
 1. Sep 15, 25
 2. Nov 17, 25
 Dec 15, 25
 3. Feb 9, 26 Retreat
 4. Mar 9, 26
 5. May 11, 26
 6. Jun 22, 26</p> | <p>Finance/ Exec
 <u>Tue. at 1:30 pm</u>
 1. Sep 9, 25
 2. Nov 4, 25
 Dec 9, 25
 3. Feb 3, 26
 4. Mar 3, 26
 5. May 5, 26
 6. Jun 9, 26</p> | <p>Governance
 (No Set Date/Time)
 1. Sep 4, 25 at 10:30 am
 2. Nov 10, 25 at 10:30 am
 3. Jan 29, 26 at 12 pm</p> | <p>Nominating
 (No Set Date/Time)
 1. Aug 27, 25 at 10:30 am</p> | <p>Audit
 (No Set Date/Time)
 1. Sep 10, 25 at 10:00 am
 2. Mar 5, 26 at 12:00 pm</p> | <p>Program Review
 (No Set Date/Time)
 1. Sep 5, 25 at 11:30 am</p> | <p>Ad-Hoc Fundraising
 (No Set Date/Time)
 1. Sep 22, 25 at 12:00 pm
 2. Jan 12, 26 at 2:00 pm</p> |
|--|---|---|---|--|--|---|

ELC offices closed for holidays on:

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

Federal Holidays:

Oct 13 Columbus; Jun 19 Juneteenth;

Holidays:

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

Broward Public Schools:

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