



Early Learning Coalition of Broward County, Inc.

Board Meeting Agenda

October 14, 2024, at 9:30 AM

Hybrid Meeting

Meeting ID: 867 3607 9086 Passcode: 983903

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

Members are reminded of conflict-of-interest provisions. In declaring a conflict, please refrain from voting or discussion and declare the following information: 1) Your name and position on the Board, 2) The nature of the conflict, and 3) Who will gain or lose as a result of the conflict. Please also

		PAGE	
1.	Call to Order		Laurie Sallarulo, Chair
2.	Roll Call		Melody Martinez, Board Liaison
3.	Chair Report		Laurie Sallarulo, Chair
4.	CEO Report Legislative Plan/Discussion	3	Renee Jaffe, CEO
5.	Audit Committee 1. B252AUD1 – Accept Audit Report and Management Response for 403B Retirement Plan Year 2023 and IRS Form 5500 Plan Year 2023 2. B252AUD2 – Authorize Audit Chair to Sign Engagement Letters with Citrin Cooperman for Services	5 22	Renee Podolsky, Committee Chair Christine Klima, CAO Martha Parker, CPA
6.	Mission Moment – Postponed due to Audit Report Presentation		
7.	Consent Agenda 3. Approve September 16, 2024, Meeting minutes 4. Approve March 11, 2024, Meeting minutes – highlighted amendments required by DEL. 5. B252CA1 – Approve Recommendation for Employee Benefits Brokers Services 6. B252CA2 – Approve Recommendation for Risk Management Insurance Broker Services	73 79 83 84	Laurie Sallarulo, Chair
8.	Finance Committee 1. B252FIN1 – Approve August Interim Financial Statements	85	Cindy Arenberg-Seltzer, Committee Chair Christine Klima, CAO
9.	Regular Business None		
10.	Governance Committee 1. B252GOV1 – Approve Change of Name for 403B Responsible Plan Fiduciary to Early Learning Coalition of Broward County, Inc. Board of Directors 2. B252GOV2 – Approve Amendments to ELC Employment, Background Checks, Drug Testing and Employee Arrests Policy and the CJIS Policy & Procedure Manual 3. B252GOV3 – Approve Amendments to ELC 5 Year Strategic Plan	94 97 116	Dawn Liberta, Committee Chair Christine Klima, CAO Judith Merritt, COO
11.	Nominating Committee Update from Chair		Dr. Amoy Reid, Committee Chair Judith Merritt, COO
12.	Program Review Committee Update from Committee Chair		Monica King, Committee Chair

13.	Ad Hoc Fundraising Update from Committee Chair		Michael Asseff, Committee Chair Traci Schweitzer, Committee Co-Chair
14.	Provider Representative Update Update from Provider Representatives		Krystie Castillo, Representative Faith-based Childcare Provider
15.	FYI Items <ul style="list-style-type: none"> o FYI 1 ELC Contracts o FYI 2 August Cash Disbursements o FYI 3 FY25 Match Report o FYI 4 Board Engagement Opportunities o FYI 5 Board Sponsorship Form o FYI 6 FY 24-25 Committee Membership o FYI 7 FY 24-24 Board Meeting Attendance o FYI 8 FY 24-25 Board Calendar o FYI 9 Glossary of Term 	129 131 132 133 135 136 137 138 139	
16.	Unfinished Business New Business Matters from the Chair Matters from the Board Matters from the CEO Matters from our Partners Public Comment		
17.	Next ELC Board Meeting: Dec 16, 2024, @ 9:30 am		
18.	Adjourn		

Please Note: The Agenda is subject to revisions and additions at the discretion of the Chair of the Coalition. Notification will be sent of any such revisions or additions. **Members of the Public:** Please sign up at the entry desk for public comments to be made on any particular agenda items no later than five minutes after the Coalition meeting has been called to order.

“As per [§286.0105, Fla. Stat.](#) Any person who decides to appeal any decision of the Board with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes testimony and evidence upon which the appeal is to be based.”

CEO Report Board – October 14, 2024

School Readiness Enrollment Update

ELC Broward continues to enroll an average of 350-400 children into the School Readiness program each month. Our current strategy is to enroll enough children to offset monthly attrition and manage expenditures to serve as many children as possible. We currently have approximately 15,500 children enrolled. As of October 7th, our waitlist is 1,112.

VPK Update

As of September 20th, we have approved 14,025 VPK school-year applications (FY 23-24), and we have 11,744 children who have now enrolled in VPK. As the school year has just begun, these numbers will continue to change over the next month. The Florida Statewide Estimating Conference has just released its estimate for the number of VPK participants for the 24-25 school year. They are projecting 12,815 Broward participants for the current school year. We will continue to keep you updated throughout the year as to our ability to meet or exceed this estimate.

Read for the Record

Jumpstart's annual *Read for the Record* will take place on October 24th and this year's book is Piper Chen Sings. While this is national/international literacy event where millions of children are read the same book on the same day, Broward is one of the largest participants. Thousands of volunteer readers will go into Broward childcare/VPK and Kindergarten classrooms to read to 40,000 children around the county. As an additional plus, every child being read this book will also be given a copy to bring home and add to their home library. If you haven't done so already, please visit HandsOnSouthFlorida.org to become a volunteer reader for this very special event! Additional Details about Read for the Record appears at the end of this document for those not familiar with this special day.

This year's book is [Piper Chen Sings](#), an empowering story of self-expression, overcoming self-doubt, and the ways family relationships can support us.

Mark Your Calendars on Oct. 17th for ELC Broward's Joint Read for the Record and Model Classroom debut:

On October 17th, all Board members (and a few other special guests) are invited to join us for ELC's joint Read for the Record event and our new Model classroom debut. The event includes reading this year's Read for the Record book, Piper Chen Sings, to a VPK class (in our own model classroom... which is very exciting!) followed by activities for the children and lunch for everyone attending. Please RSVP to Melody Martinez at Mmartinez@elcbrbroward.org. We hope to see you there.

**While many ELC staff will participate in the County's Read for the Record event on 10/24, most members of ELC's Senior team will be at a Statewide conference, so we are excited to share in the experience at our intimate in-house event.*

VPK Accountability

The State Board of Education approved a new Rule 6M-8.622, Florida Administrative Code, Voluntary Prekindergarten (VPK) Education Provider Performance Metric and Designation on August 21, 2024, with a September 24th effective date.

The new rule details procedures for DEL to calculate each VPK provider's accountability using performance metric and assignment of performance designation. The rule outlines the methodology, and three components and metrics used to calculate and assign the performance designations, which includes quality, achievement and learning gains

New VPK program accountability will be applied at the end of the 2024-25 VPK program year. The department is required to calculate performance metrics for each VPK provider and assign each provider a performance designation within 45 days after the conclusion of the VPK school year and summer programs, respectively.

Wonderschool

The Florida Dept. of Education recently launched a separate search tool through its chosen vendor, Wonderschool, which offers a search capability for parents looking for public, charter, or private K-12 schools in Florida. The tool has been described as "Realtor.com" for schools. Wonderschool also worked with DEL to create an early care module, focusing on

providers serving birth – 5 children. Provider information was downloaded into the system through EFS. Providers are expected to update vacancies and other information.

ELC's implementation of this tool has been on hold due to numerous system and functionality issues needing to be addressed to make the system useful for users. ELC Broward recently met with Wondershool and provided feedback and suggestions to improve the tool (for parents and providers). Coalitions also provided DEL with recommendations for system updates and fixes. While some minor fixes were made, sadly it does not look like any further changes will be made. Staff are working on a rollout plan.

School Readiness (SR) Plus

As previously mentioned, during the 2024 legislative session \$23 million was allotted statewide in one-time dollars for a new program called SR Plus. This program is in partnership with the Statewide Workforce boards and is for children already in SR whose family income increases beyond the current eligibility threshold. SR Plus will allow them to remain in the program until they reach 100% of the State Median Income (SMI), instead of the former 85% threshold, but with higher parent fees. This provides a more gradual off-ramp for SR families to avoid a fiscal cliff.

Because of several rule meetings and logistical issues, this program just rolled out last week statewide. It is important to note that while this program was created to soften the fiscal cliff, the current funding for it was approved as one-time funding and it is not clear whether it will be approved again next year (but it is likely). Additionally, due to a variety of system issues and late instructions and information the rollout has been a little rocky as all the issues get worked out.

Provider Representative Vacancy

ELC continues to spread the word to all childcare providers regarding the Provider Representative vacancy on the board. Multiple E-Blast have been sent out and the vacancy has been shared at monthly PLAN meetings and regular Provider Newsletters. Despite our efforts we have not receive any applicants as of this report (but we will continue our efforts).

Nominating Committee Members Needed

We need more board members to join the Nominating Committee. Please let Judith Merritt know if you are interested.

OIC South Florida – Middle Class Summit

On October 2-3, OIC South Florida hosted a Middle Class Summit which aims to bring together thought leaders and practicing professionals across the workforce development spectrum to discuss and address crucial issues facing the Middle Class in today's socio-economic landscape. Renee Jaffe was one of the panelists, as well as many other community leaders/partners (including one of our own Board members, Cindy Arenberg-Seltzer), discussing effective strategies and solutions to help individuals overcome rising costs for necessities and other barriers to economic self-sufficiency.

Broward Early Childhood Educators Conference (BECE)

We are very excited to announce we are resuming our in-person BECE, which is tentatively scheduled for Saturday, February 22nd, at Boyd Anderson High School. Go, Cobras! Once the space and contracts are finalized, a Save the Date will be sent out.

What is Read for the Record: *It is the world's largest shared reading experience, celebrating early literacy and supporting children's early language and social-emotional development. The annual initiative raises awareness of the critical importance of early literacy and access to inclusive, high-quality books through shared reading. Powered by the Children's Services Council with other supporting sponsors, including ELC Broward, volunteers sign up to read the same book to children in childcare settings, Kindergarten classes, libraries, etc. This year's Read for the Record will take place October 24th.*

ITEM/MEETING	B252AUD1 / Board
DATE:	October 14, 2024
SUBJECT:	1. 403B Retirement Plan Audit Report for Plan Year 2023 2. 403B Retirement Plan IRS Form 5500 Plan Year 2023
FOR ACTION:	Yes
RECOMMENDED ACTIONS:	1. Accept Audit Report & Management Response for 403B Retirement Plan Year 2023 2. Accept IRS Form 5500 for 403B Retirement Plan Year 2023
FINANCIAL IMPACT:	None
ELC STAFF LEAD	C. Klima

Background Information:

As of December 31, 2020, the number of employee participants in ELCS’s 403B Retirement Plan exceeded the Department of Labor threshold that triggers an annual audit requirement for the Plan. In 2021 CPA firm Keefe McCullough LLP (Now Citrin Cooperman LLP), the firm which also conducts our annual Financial Audit, conducted the first Audit of the Plan since the Plan was established in 2002. Prior to and during that engagement, staff identified a number of historical compliance problems with the Plan. We subsequently worked with an attorney specializing in retirement plan compliance to complete remediation steps and enter the IRS Voluntary Correction Plan (VCP) to resolve remaining open items. The VCP Application has been submitted but is still pending a response from the IRS.

While we wait for a response from the IRS on our self-correction plan, staff will initiate the process to procure a new plan platform that offers more robust record-keeping, trustee, investment advisory and third-party administration services to handle plan administration/compliance on behalf of the Coalition going forward.

Current Status:

The 2023 Plan Year Audit Report contains no findings.

However, in a Report to Management (attached below), the Auditors confirmed the compliance problems that ELC previously identified and highlighted areas where controls should be strengthened going forward. We have agreed with all of the recommendations in our response to each issue, outlined the steps we have taken to correct the problems and affirmed our commitment to procure a new Plan software platform offering third party administration services with specialized expertise in Retirement Plan compliance to handle Plan administration/compliance on our behalf going forward.

IRS Form 5500 was prepared by Citrin Cooperman’s tax team. It reflects financial data tested during the 2023 Plan year audit process and has been reviewed by staff.

Martha Parker, Citrin Cooperman’s Engagement Partner will make a presentation summarizing the Audit & Form 5500 at the meeting. The IRS requires the approved audit and forms to be filed by October 15, 2024.

Recommendation:

Staff recommend the following motions:

1. Accept Audit Report & Management Response for 403B Retirement Plan Year 2023
2. Accept IRS Form 5500 for 403B Retirement Plan Year 2023

Supporting Documentation:

1. 2023 403B Report to Management with Management Response
2. 2023 403B Retirement Plan Audit Report
3. 2023 403B Retirement Plan IRS Form 5500

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

Except as discussed in the following paragraph, in planning and performing our audit of the financial statements of Early Learning Coalition of Broward County, Inc. Retirement Plan (the Plan) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America (GAAS), we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

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

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

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

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

2023-01: Plan Administration: It was noted during our audit procedures, that the Plan is self-administered. Due to the complex and specialized nature of employee benefit plans subject to ERISA, previously certain required compliance tests were not performed timely. The Plan was also not operating under a fully adopted plan document. In addition, the Plan had several other compliance failures and has submitted a plan to the IRS's Voluntary Compliance Program (VCP) to correct compliance failures in the Plan. Management is in the process of preparing a RFP for third-party administrative and compliance services for the Plan. We recommend that management continue to expedite the process to ensure the Plan's compliance with the most recent IRS regulations.

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

2023-02: Defaulted Participant Loans: During our audit, we noted that there were several plan loans with participants that were in default but were not foreclosed. Per IRS guidelines, uncured defaults cause the loans to become "deemed" distributions for tax purposes. Management is working with the service provider VALIC to ensure proper disposition of defaulted loans and the related security reserve accounts.

Management's Response: The Coalition agrees and is in the process of reviewing all plan loans to ensure compliance and is working with VALIC to implement corrective action as required.

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

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

Citrin Cooperman & Company, LLP
(DATE)

Early Learning Coalition of Broward County, Inc. Retirement Plan

Financial Statements and Supplemental Schedule
Including Independent Auditor's Report

As of December 31, 2023 and 2022
and for the Year Ended December 31, 2023

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Early Learning Coalition of Broward County, Inc. Retirement

December 31, 2023 and 2022

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Early Learning Coalition of Broward County, Inc. Retirement Plan

Statements of Net Assets Available for Benefits

December 31, 2023 and 2022

	2023	2022
Assets		
Investments		
Investments at fair value	\$ 4,699,378	\$ 3,879,213
Investments at contract value	470,832	354,375
Total investments	5,170,210	4,233,588
Receivables		
Participant contributions	-	19,942
Employer contributions	-	33,447
Notes receivable from participants	211,832	185,864
Total receivables	211,832	239,253
Total assets	5,382,042	4,472,841
Net assets available for benefits	\$ 5,382,042	\$ 4,472,841

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See accompanying notes to the financial statements.

Early Learning Coalition of Broward County, Inc. Retirement Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2023

Additions

Investment income

Interest and dividends	\$ 7,510
Net appreciation in fair value of investments	621,565

Total investment income

629,075

Interest income on notes receivable from participants

3,916

Contributions

Participant contributions	655,881
Employer contributions	357,875
Rollovers	212,007

Total contributions

1,225,763

Total additions

1,858,754

Deductions

Benefits paid to participants	926,588
Administrative expenses	22,965

Total deductions

949,553

Net increase

909,201

Net assets available for benefits

Beginning of year

4,472,841

End of year

\$ 5,382,042

See accompanying notes to the financial statements.

Early Learning Coalition of Broward County, Inc. Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. DESCRIPTION OF PLAN

The following description of the Early Learning Coalition of Broward County, Inc. Retirement Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan established effective September 1, 2002. The Plan covers all employees, excluding employees who normally work less than 20 hours a week, temporary employees, of Early Learning of Broward County, Inc. (the Organization). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan Administrator is responsible for oversight of the Plan. The Plan's administration determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Plan Administrator.

Contributions - Each year, participants may contribute a percentage of pretax annual compensation, as defined in the plan document, up to the maximum limits of the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions of \$7,500. Participants also may contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. Additional discretionary amounts may be contributed by the Organization at the option of the Organization's management.

As of December 31, 2023, the Organization approved discretionary contributions for its allocation groups as follows:

- Tier 1: Participants enrolled prior to October 1, 2017
 - Dollar for dollar match for employee contributions up to 1.99%
 - 7% contribution based on a percentage of plan compensation for contributions 2% or higher
- Tier 2: Participants enrolled on or after October 1, 2017
 - Dollar for dollar match for employee contributions up to 4%

Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts (Self-directed) - Each participant's account is credited with the participant's contributions, allocations of the Organization's discretionary contributions and an allocation of the Plan's earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Vesting in the Organization's discretionary contributions are based on years of service. Participants are fully vested in discretionary contributions after completion of one year of service. In addition, upon death, disability or attainment of normal retirement age, as defined by the plan document, a participant will become 100 percent vested.

Early Learning Coalition of Broward County, Inc. Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined quarterly, is set at the Prime rate, as defined. Principal and interest are paid ratably through payroll deductions. Terms range up to five years or greater for the purchase of a primary residence.

Payment of Benefits - On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or installment payments as provided in the plan document. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. If a terminated participant's vested balance is less than or equal to \$5,000, the amount may be automatically distributed in the form of lump sum distribution. In addition, the Plan allows for hardship distributions if certain criteria are met.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Consequently, additions to net assets are recognized when earned and deductions from net assets are recognized when the obligation is incurred.

Use of Estimates - The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Early Learning Coalition of Broward County, Inc. Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Investment Valuation and Income Recognition - The Plan investments are held in various non-fully benefit responsive variable annuity contracts and a fixed annuity. Investments are reported at estimated fair value, except for fully benefit responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The net appreciation or depreciation in the fair value of investments includes realized and unrealized gains and losses on the fair value of investments held by the Plan. Purchases and sales of investments are recorded on a settlement date basis. Interest income is accrued as it is earned, and dividends are recorded as of the ex-dividend date. The Plan's management determines the Plan's valuation policies utilizing information provided by the trustee. See Note 3 for discussion on fair value measurements.

The Plan's investments in fully benefit-responsive investment contracts are reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded as earned. Related fees are charged directly to the borrowing participant's accounts and are included in administrative expenses when incurred. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Payment of Benefits - Benefits are recorded when paid.

Expenses - Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Organization. Expenses that are paid by the Organization are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Subsequent Events - Subsequent events were evaluated through (DATE), the date the financial statements were available to be issued.

Early Learning Coalition of Broward County, Inc. Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

3. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820, *Fair Value Measurement*, are described as follows:

Level 1 - Inputs to the valuation technique are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation technique include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation technique are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2023 and 2022.

Non-fully benefit responsive variable annuity contracts - separate accounts are reported at fair value, as approximated by contract value. The contract value equals accumulated cash contributions and interest credited to the Plan's contracts, less withdrawals. The variable annuity contracts - separate accounts include only mutual fund investments; investments in the funds are valued at the net asset value per share at the close of each business day as reported by each fund adjusted for dividends and certain fees.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

Assets at Fair Value as of

December 31, 2023

	Level 1	Level 2	Level 3	Total
Variable annuity contracts - separate accounts	\$ 4,699,378	\$ -	\$ -	\$ 4,699,378

Early Learning Coalition of Broward County, Inc. Retirement Plan

Notes to Financial Statements December 31, 2023 and 2022

Assets at Fair Value as of

December 31, 2023	Level 1	Level 2	Level 3	Total
Total assets in the fair value hierarchy	4,699,378	-	-	4,699,378
Total investments at fair value	\$ 4,699,378	\$ -	\$ -	\$ 4,699,378

Assets at Fair Value as of

December 31, 2022	Level 1	Level 2	Level 3	Total
Variable annuity contracts - separate accounts	\$ 3,879,213	\$ -	\$ -	\$ 3,879,213
Total assets in the fair value hierarchy	3,879,213	-	-	3,879,213
Total investments at fair value	\$ 3,879,213	\$ -	\$ -	\$ 3,879,213

4. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

The Plan holds a portfolio of synthetic fully benefit-responsive guaranteed investment contracts, for which contributions are maintained in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

These contracts meet the fully benefit-responsive investment contract criteria and therefore are reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by the sponsoring trustee, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The synthetic investment contracts held by the Plan include wrapper contracts that provide a guarantee that the credit rate will not fall below 3 percent. Cash flow volatility (for example, timing of the benefit payments) as well as asset under performance can be passed through to the Plan through adjustments to future contract crediting rates. Formulas are provided in each contract that adjust renewal crediting rates to recognize the difference between the fair value and the book value of the underlying assets. Crediting rates are reviewed periodically, but not less than annually for resetting.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. These events may be different under each contract. Such events include:

Early Learning Coalition of Broward County, Inc. Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. amendments to the Plan documents (including complete or partial Plan termination or merger with another plan);
2. changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions;
3. bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan;
4. the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; or,
5. premature termination of the contract.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. These events may be different under each contract. Such events include:

1. an uncured violation of the Plan's investment guidelines;
2. a breach of material obligation under the contract;
3. a material misrepresentation; or,
4. a material amendment to the agreement without the consent of the issuer.

5. INFORMATION CERTIFIED BY TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2023 and 2022. Accordingly, The Variable Annuity Life Insurance Company, the Trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2023 and 2022, and the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023, and the related investment activity and interest income on notes receivable from participants reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2023.

6. RELATED-PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Trustee, and therefore, these transactions qualify as party-in-interest transactions.

Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party-in-interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Organization. No such officer or employee receives compensation from the Plan.

Early Learning Coalition of Broward County, Inc. Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

8. TAX STATUS

The Plan adopted a volume submitter plan offered by Valic Retirement Services Company stating that the written form of the underlying specimen plan is qualified under Section 403(b) of the Internal Revenue Code. The volume submitter plan received an IRS Opinion Letter dated April 5, 2018, that the Plan is designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the IRS Opinion Letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore believes that the Plan is qualified, and the related trust is tax exempt.

Plan management is required to evaluate tax positions taken by the Plan and recognizes a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

10. SELF CORRECTIONS

The Organization intends to correct a limited number of isolated operational errors relating to the loan program. This had not impact on the net assets available for benefits.

Supplemental Schedule

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Early Learning Coalition of Broward County, Inc. Retirement Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 651060848, Plan Number: 002

December 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	VALIC	Aggressive Growth Lifestyle (Variable Annuity)	**	\$ 56,608
*	VALIC	Emerging Economies Fund (Variable Annuity)	**	187,642
*	VALIC	Ariel Fund (Variable Annuity)	**	31,802
*	VALIC	Core Bond Fund (Variable Annuity)	**	98,094
*	VALIC	Dividend Value (Variable Annuity)	**	39,465
*	VALIC	Global Real Estate Fund (Variable Annuity)	**	61,366
*	VALIC	Government Securities Fund	**	10,743
*	VALIC	Gs Vit Gov Money Mkt Fund (Variable Annuity)	**	719,972
*	VALIC	High Yield Bond Fund (Variable Annuity)	**	42,371
*	VALIC	Inflation Protected Fund (Variable Annuity)	**	56,152
*	VALIC	International Government Bond (Variable Annuity)	**	22,502
*	VALIC	International Growth Fund (Variable Annuity)	**	23,295
*	VALIC	International Value Fund (Variable Annuity)	**	124,152
*	VALIC	International Equities Index Fund (Variable Annuity)	**	308,589
*	VALIC	Intl Opportunities (Variable Annuity)	**	139,642
*	VALIC	Intl Socially Responsible Fund (Variable Annuity)	**	53,552
*	VALIC	Large Capital Growth (Variable Annuity)	**	64,635
*	VALIC	Mid Cap Index Fund (Variable Annuity)	**	306,886
*	VALIC	Mid Cap Growth Fund (Variable Annuity)	**	38,107
*	VALIC	Mid Cap Value Fund (Variable Annuity)	**	145,209
*	VALIC	Moderate Growth Lifestyle (Variable Annuity)	**	426,100
*	VALIC	Nasdaq-100(R) Index Fund (Variable Annuity)	**	165,777
*	VALIC	Science & Technology Fund (Variable Annuity)	**	126,085
*	VALIC	Small Cap Growth Fund (Variable Annuity)	**	37,362
*	VALIC	Small Cap Index Fund (Variable Annuity)	**	9,496
*	VALIC	Small Cap Special Value Fund (Variable Annuity)	**	18,584
*	VALIC	Small Cap Value Fund (Variable Annuity)	**	71,306
*	VALIC	Stock Index Fund (Variable Annuity)	**	225,118
*	VALIC	Systematic Core Fund (Variable Annuity)	**	61,330
*	VALIC	Systematic Growth Fund	**	10,744
*	VALIC	Systematic Value (Variable Annuity)	**	18,206
*	VALIC	T Rowe Price Retirement 2020 Adv (Variable Annuity)	**	19,867
*	VALIC	T Rowe Price Retirement 2035 Adv (Variable Annuity)	**	242,901
*	VALIC	T Rowe Price Retirement 2045 Adv (Variable Annuity)	**	9,407
*	VALIC	T Rowe Price Retirement 2050 Adv (Variable Annuity)	**	773
*	VALIC	US Socially Responsible Fund (Variable Annuity)	**	185,533

See independent auditor's report.

Early Learning Coalition of Broward County, Inc. Retirement Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 651060848, Plan Number: 002

December 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	VALIC	Vanguard Lifestrategy Growth (Variable Annuity)	**	56,790
*	VALIC	Vanguard Lifestrategy Moderate (Variable Annuity)	**	4,780
*	VALIC	Vanguard Windsor II (Variable Annuity)	**	226,965
*	VALIC	Vanguard Long-term Treasury	**	11,833
*	VALIC	Vanguard LT INV-Grade Fund	**	52,983
*	VALIC	Vanguard Wellington Fund	**	\$ 3,486
*	VALIC	VC I Conserve Growth Lifestyle (Variable Annuity)	**	7,355,486
*	VALIC	Fixed Account Plus	**	425,042
*	VALIC	Short Term Fixed Account	**	45,791
*	Notes receivable from participants	Notes receivable with interest rates ranging from 2.50% to 5.50%		211,831
		Total		\$ 5,382,042

*Denotes a party-in-interest.

** Cost information is not required for participant-directed investments.

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MEETING	B252AUD2 / Board
DATE:	October 14, 2024
SUBJECT:	Citrin Cooperman FY2025 Engagement Letters
FOR ACTION:	No
RECOMMENDED ACTION:	<p>Authorize Audit Chair to Sign Engagement Letters with Citrin Cooperman for the Following Services, pending legal review:</p> <ul style="list-style-type: none"> a. Citrin Cooperman LLP Audit of Coalition Fiscal Year 2024 Financial Statements b. Citrin Cooperman LLP Audit of Coalition Retirement Plan Year 2024. c. Citrin Cooperman Advisers, LLC Preparation & Submission of 2023 Form 990 d. Citrin Cooperman Advisers, LLC Preparation & Submission of 2024 Form 5500
FINANCIAL IMPACT:	\$54,705 October 16, 2024 to October 15, 2025
ELC STAFF LEAD	C Klima

Background:

On September 16, 2024 the Board authorized staff to negotiate agreements with Citrin Cooperman for Audit and Tax services after the firm was selected in a public procurement. “Citrin Cooperman” is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisers LLC serve clients’ business needs. The two firms operate as separate legal entities in an alternative practice structure. Citrin Cooperman is an independent member of Moore North America, which is itself a regional member of Moore Global Network Limited (MGNL). The Coalition’s previous audit firm, Keefe McCullough, became the firm’s Fort Lauderdale office when an ownership change took effect on February 1, 2024.

Current Status:

Staff have now completed the negotiation of terms and are ready to finalize a five-year agreement (pending legal review) for a term of October 16, 2024 through October 15, 2029. To complete the Agreement and begin the audit field work, the Board must first approve engagement letters that will be signed by the Audit Committee Chair and incorporated into the Agreement for the following services in the during the first year:

- a. Audit the Coalition’s Financial Statements for the fiscal year ended June 30, 2024
- b. Audit the Coalition’s Retirement Plan for the plan year ending December 31, 2024
- c. Prepare the Coalition’s Informational 2023 Tax Form 990 for the fiscal year ended June 30, 2024
- d. Prepare the Coalition’s Retirement Plan Form 5500 for the plan year ending December 31, 2024

The draft engagement letters, pending final legal review by the Coalition and the Vendor, are attached for review. Fees over the five-year life of the Agreement are summarized below.

Summary of Audit & Tax Service Fees 2024- 2029

Service	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Finanacial Statement Audit	\$ 34,965	\$ 36,014	\$ 37,094	\$ 38,207	\$ 39,353	\$ 185,634
Preparation of Form 990	3,465	3,569	3,676	3,786	3,900	18,396
Retirement Plan Audit	13,755	14,168	14,593	15,030	15,481	73,027
Preparation of form 5500	2,520	2,596	2,673	2,754	2,836	13,379
Total	\$ 54,705	\$ 56,346	\$ 58,037	\$ 59,778	\$ 61,571	\$ 290,436

Recommended action:

Authorize Audit Chair to Sign Engagement Letters with Citrin Cooperman for the Following Services, pending legal review:

- a. Citrin Cooperman LLP Audit of Coalition Fiscal Year 2024 Financial Statements
- b. Citrin Cooperman LLP Audit of Coalition Retirement Plan Year 2024.
- c. Citrin Cooperman Advisers, LLC Preparation & Submission of 2023 Form 990
- d. Citrin Cooperman Advisers, LLC Preparation & Submission of 2024 Form 5500

Supporting Documents

- Draft Citrin Cooperman LLP 2024 Financial Statement Audit Engagement Letter
- Draft Citrin Cooperman LLP 2024 403B Retirement Plan Year Audit Engagement Letter
- Draft Citrin Cooperman Advisers LLC 2023 Form 990 Engagement Letter
- Draft Citrin Cooperman Advisers LLC 2024 Form 5500 Engagement Letter



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October 10, 2024

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

Dear Ms. Renee Podolsky, Audit Committee Chair:

We are pleased to confirm our understanding of the services we are to provide for Early Learning Coalition of Broward, Inc. (the "Organization") for the year ended June 30, 2024. This letter, inclusive of the Additional Terms and Conditions of Engagement Addendum and any other attachments or exhibits incorporated herein (collectively, the "Engagement Letter"), is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

Audit Scope and Objectives

We will audit the financial statements of Early Learning Coalition of Broward, Inc., which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America ("GAAS"), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards and state financial assistance, as applicable.

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Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward, Inc.
October 10, 2024
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The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether the Organization's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objective also includes reporting on:

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

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

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

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

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Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward, Inc.
October 10, 2024
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We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

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

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Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward, Inc.
October 10, 2024
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Audit Procedures - Internal Control

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

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

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

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Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward, Inc.
October 10, 2024
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Audit Procedures - Compliance

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

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

Other Services

We will assist in preparing the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes of Early Learning Coalition of Broward, Inc. in conformity with U.S. GAAP and the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General* based on information provided by management. In addition, we may assist management with certain adjusting or reclassification entries as part of our financial statement assistance services. However, the preparation of the Organization's financial statements and schedule of expenditures of federal award remains the responsibility of management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

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

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Ms. Renee Podolsky, Audit Committee Chair
Early Learning Coalition of Broward, Inc.
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Responsibilities of Management for the Financial Statements and Single Audit

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

Management is also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, all financial records and related information available to us, and for the accuracy and completeness of that information (including information from outside the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documents, and other information as needed to perform an audit under the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements; schedule of expenditures of federal awards and state financial assistance; federal and state award programs/projects; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants.

Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review within five (5) days of fieldwork commencement.

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

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

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

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

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

Engagement Administration and Fees

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

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

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

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

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

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

Martha G. Parker is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 16, 2024.

Fees for our services will be as follows:

Audited Financial Statements	5% service fee	Total
\$33,300	\$1,665	\$34,965

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

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

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

In accordance with our firm policies, work may be suspended if the Organization's account becomes overdue and will not be resumed until the Organization's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the Organization's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman & Company, LLP shall not be liable to the Organization for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the

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Organization agrees to pay us for the time we incurred on this engagement at our standard hourly rates, in accordance with the Master Agreement. The Organization agrees to reimburse Citrin Cooperman & Company, LLP for attorneys' fees and costs incurred in connection with the collection of past due fees, in accordance with the Master agreement.

Alternative Practice Structure

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

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

Reporting

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

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance, and (2) the report is an integral part of an audit

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performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. The Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General* report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, *Rules of the Florida Auditor General*. Both reports will state that the report is not suitable for any other purpose.

Additional Terms and Conditions of Engagement Addendum

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

DRAFT

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

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

Very truly yours,

CITRIN COOPERMAN & COMPANY, LLP

Agreed and accepted:
Early Learning Coalition of Broward, Inc.

Management signature: _____

Title: _____

Governance signature: _____

Title: _____

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Additional Terms and Conditions of Engagement Addendum

Overview

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

Use of Service Providers

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

Data Privacy

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

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Client Portals and Electronic (E-Mail) Communications

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

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

Internet Access

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

Responding to Requests or Subpoenas

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

Independence

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

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

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- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

Hosting of Client Information

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

Dispute Resolution

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

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

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

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

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

The award reached as a result of the arbitration may be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

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

Liability Provision

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

Electronic Signatures and Counterparts

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

Severability

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

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October 10, 2024

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

Dear Ms. Podolsky:

We are pleased to confirm our understanding of the services we are to provide for Early Learning Coalition of Broward County, Inc. Retirement Plan (the "Plan") for the year ended December 31, 2024, in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974. This letter, inclusive of the Additional Terms and Conditions of Engagement Addendum and any other attachments or exhibits incorporated herein (collectively, the "Engagement Letter"), is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

Audit Scope and Objectives

You have requested that we perform an ERISA Section 103(a)(3)(C) audit and report on the financial statements of the Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(c) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (the "financial statements"). As part of our audit, we will report on the supplemental schedules required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA ("ERISA-required supplemental schedules") for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These schedules are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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



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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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Because of the inherent limitations of an audit, combined with the inherent limitations of internal controls, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, except as previously noted. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

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

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

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

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

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

Other Services

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

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that management acknowledges and understands their responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate value measurements; and for the preparation and fair presentation of the financial statements in conformity with U.S. GAAP.

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Management is also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. Management is also responsible for providing us with (1) access to all information of which they are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. Management is also responsible for maintaining a current plan instrument, including all plan amendments; and for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants. Management is also responsible for determining whether (1) an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances; (2) the investment information is prepared and certified by a qualified institution as described in 29 CFR 2520.103-8; (3) the certification meets the requirements in 29 CFR 2520.103-5; and (4) the certified investment information is appropriately measured, presented, and disclosed in accordance with U.S. GAAP. Management is also responsible for providing to us, prior to the dating of our report, a draft of the Plan's Form 5500 that is substantially complete. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

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

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) Plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others.

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In addition, management is responsible for identifying and ensuring that the Plan complies with applicable laws and regulations. Management is responsible for the presentation of the ERISA-required supplemental schedules and that were derived from, and relate directly to, the underlying accounting and other records used to prepare the financial statements, including their form and content, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure Under ERISA. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

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

Engagement Administration and Fees

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

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

Martha Parker is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will be the following:

Audited Financial Statements	5% Service Fee	Total
\$13,100	\$655	\$13,755

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

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

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

The Plan agrees to pay us for the time we incurred on this engagement at our standard hourly rates, not to exceed the fixed fee and in accordance with the Master Agreement.

Any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us shall be in accordance with the terms and provisions of the Master Agreement.

Alternative Practice Structure

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

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

Reporting

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

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issue a report or withdraw from this engagement.

Additional Terms and Conditions of Engagement Addendum

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

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

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

Very truly yours,

CITRIN COOPERMAN & COMPANY, LLP

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and accepted by:

Plan Administrator's signature: _____

Title: _____

Governance signature: _____

Title: _____

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Additional Terms and Conditions of Engagement Addendum

Overview

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

Use of Service Providers

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

Data Privacy

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

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Client Portals and Electronic (E-Mail) Communications

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

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

Internet Access

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

Responding to Requests or Subpoenas

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

Independence

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

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

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Hosting of Client Information

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

Dispute Resolution

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

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

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

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

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

The award reached as a result of the arbitration may be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

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

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

Liability Provision

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

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Electronic Signatures and Counterparts

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

Severability

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

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October 7, 2024

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

Dear Ms. Podolsky:

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

Tax Compliance Services

We will prepare the year ended June 30, 2024 990 Series federal and related state returns (which includes any extensions and/or estimated tax vouchers) for the Organization and any other related returns listed on Exhibit 1. If you notify us in writing, we will also prepare other filings, which may include unincorporated business income tax, payroll tax, sales tax, Forms 1099, and foreign account reporting returns for those entities, for which you have signing authority and have provided us with the necessary information to complete the filings. If, during the course of our engagement, we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

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

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

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

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

Client Responsibilities

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

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

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

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

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

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

Reportable Transactions and Tax Shelters

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886/8886-T, Reportable Transaction Disclosure Statement. In general, reportable transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of "reportable transactions" is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

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

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

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

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

Digital Assets

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

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

U.S. Filing Obligations Related to Foreign Investments

Based on the information you provide, you may have additional filing obligations, including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 5472);
- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);
- U.S. person with interests in a foreign disregarded entity (Form 8858); or
- Statement of specified foreign assets (Form 8938).

In particular, we find that some of our clients have inadvertently invested in “passive foreign investment companies” (or PFICs), which have a special taxation regime with enhanced filing requirements. These investment vehicles encompass non-US mutual funds, insurance bonds, unit trusts or similar foreign investments that may allow deferral of current investment income. Often, there is an inability by the IRS to audit the underlying income of the fund. Please confirm that you do not have PFICs that require such enhanced reporting. In the event that you do have such PFIC investments, please contact us so that we can discuss the best way forward--there are a number of elections available that potentially can mitigate the otherwise punitive U.S. taxation of such investments.

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional U.S. Federal income tax filing obligations, we will notify you.

Based upon the information you provide, we will use this data to inform you of any filing requirements, under FinCEN Form 114, Report of Foreign Bank and Financial Accounts (“FBAR”).

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for penalties associated with the failure to file or untimely filing of any of these forms.

Other FinCEN Requirements

Citrin Cooperman Advisors LLC will not provide advice or filing assistance for any other forms related to FinCEN matters (including, but not limited to any filing you may have under the Corporate Transparency Act) as these are legal services and should be evaluated in consultation with your attorney.

Request for Additional Services

You may in the future request services that are not specified in this engagement letter, including, but not limited to tax planning services, tax consulting or tax research. Additional services could also include the amendment of your 2023 990 Series federal and related state returns within twelve (12) months of the end of the fiscal year of such returns if additional information is received after the filing of the original returns. Further, you may ask questions, or we may, at our sole discretion, bring to your attention potential tax planning opportunities for your consideration. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of any other written communication from us, the additional services that we perform from the date of the execution of this engagement letter through the end of the 2024 calendar year will be governed by the terms of this engagement letter and will be billed at our standard hourly rates.

To be of greatest assistance to the Organization, we should be advised in advance of proposed transactions and other developments with a potential tax impact.

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

Responses to Third Parties

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

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

Citrin Cooperman Advisors LLC may use third-party services providers, such as independent contractors and vendors, to assist in providing our professional services.

Records Retention

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

Invoicing and Collection

Our fee for these services is \$ 3,300, as well as a charge of 5% of fees incurred for all other indirect expenses related to the client services and deliverables.

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. In accordance and shall be paid in accordance with the terms of the Master Agreement and in accordance with the Florida Prompt Payment Act as set forth in Sections 218.70-218.80 Florida Statutes.

Agreement

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

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

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

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

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

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

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

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

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

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

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

You agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you.

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

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

We are pleased that you have placed your trust in us and we look forward to working with you on this engagement and others in the future.

Very truly yours,


Citrin Cooperman Advisors LLC

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and Accepted by:

Renee Podolsky
Early Learning Coalition of Broward County, Inc.

Date

EXHIBIT 1

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

1. Year ended June 30, 2024 990 Series Returns for the following Related Entities as prepared in prior year.
(Please review for accuracy)

_____ Client Initial

DRAFT

October 7, 2024

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

Dear Ms. Podolsky:

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

Tax Compliance Services

We will prepare the Plan's 2024 Form 5500 Annual Return/Report of Employee Benefit Plan and, if required, Form 8955-SSA Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, (collectively referred to herein as "Form 5500") (which includes any extensions) based on the information provided by you. If you notify us in writing, we will also prepare other filings, which may include the 2024 federal Form 990 for the Plan's VEBA trust, payroll tax, sales tax, Forms 1099, and foreign account reporting returns, for which you have signing authority and have provided us with the necessary information to complete the filing. Please note that any filings that you request us to prepare that are not explicitly listed in this letter may result in additional fees. If during the course of our engagement we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

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

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

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

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

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

Client Responsibilities

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

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

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

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

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

Reportable Transactions and Tax Shelters

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

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

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

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

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

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

Digital Assets

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

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

U.S. Filing Obligations Related to Foreign Investments

Based on the information you provide, you may have additional filing obligations, including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 1120-F);
- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);

- U.S. person with interests in a foreign disregarded entity (Form 8858);
- U.S. person with interests in a passive foreign investment company or qualified electing fund (Form 8621);
- Foreign bank account reporting (FinCEN Form 114); or
- Statement of specified foreign assets (Form 8938).

In particular, we find that some of our clients have inadvertently invested in “passive foreign investment companies” (or PFICs), which have a special taxation regime with enhanced filing requirements. These investment vehicles encompass non-US mutual funds, insurance bonds, unit trusts or similar foreign investments that may allow deferral of current investment income. Often, there is an inability by the IRS to audit the underlying income of the fund. Please confirm that you do not have PFICs that require such enhanced reporting. In the event that you do have such PFIC investments, please contact us so that we can discuss the best way forward--there are a number of elections available that potentially can mitigate the otherwise punitive U.S. taxation of such investments.

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional U.S. Federal income tax filing obligations, we will notify you.

Based upon the information you provide, we will use this data to inform you of any filing requirements, under FinCEN Form 114, Report of Foreign Bank and Financial Accounts (“FBAR”).

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for penalties associated with the failure to file or untimely filing of any of these forms.

Other FinCEN Requirements

Citrin Cooperman Advisors LLC will not provide advice or filing assistance for any other forms related to FinCEN matters (including, but not limited to any filing you may have under the Corporate Transparency Act) as these are legal services and should be evaluated in consultation with your attorney.

Financial Statement Audit

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

Appraisals and Valuations

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

Plan Documents

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

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

Other Plan Administrator Duties

You are also responsible for the following:

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

Request for Additional Services

You may in the future request services that are not specified in this engagement letter, including, but not limited to tax planning services, tax consulting or tax research. Additional services could also include the amendment of your 2024 Plan's Form 5500 return within twelve (12) months of the end of the fiscal year of such returns, if additional information is received after the filing of the original returns. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of any other written communication from us, the additional services that we perform from the date of the execution of this engagement letter through the end of the 2025 calendar year will be governed by the terms of this engagement letter and will be billed at our standard hourly rates.

The return is subject to examination by DOL and IRS. In the event of an examination, the Plan may be requested to produce documents, records, or other evidence to substantiate the items shown on the return. In preparing the return, we rely on representations that you have complied with applicable documentation requirements. If an

examination occurs, we will be available, upon request, to assist or represent the Plan. Such additional services are not included in our fee for the preparation of the return specified in this letter, and therefore, we will render invoices to you at our standard hourly rates, plus out-of-pocket expenses.

Responses to Third Parties

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

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

Citrin Cooperman Advisors LLC may use third-party services providers, such as independent contractors and vendors, to assist in providing our professional services.

Records Retention

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

Invoicing and Collection

Our fee for these services is \$2,400, as well as a charge of 5% of fees incurred for all other indirect expenses related to the client services and deliverables. We also give consideration to the difficulty and size of the assignment, the degree of skill required, time limitations imposed on us by others, the experience and ability of the personnel assigned, the nature of the project, the level of cooperation by the client's staff, and the value of the services to the client.

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred and shall be paid in accordance with the terms of the Master Agreement and in accordance with the Florida Prompt Payment Act as set forth in Sections 218.70-218.80 Florida Statutes.

Agreement

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

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

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

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

If the matter is not resolved by mediation within sixty (60) days of the parties’ first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under its Rules. If the parties fail to file the written demand for arbitration within this sixty (60) day period, the parties agree that any potential claims shall be deemed to have been waived.

The arbitration will be conducted before a single arbitrator selected from the AAA’s Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties in **Ft. Lauderdale,**

FL. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

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

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

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

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

You agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you.

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

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

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

Very truly yours,

Citrin Cooperman Advisors LLC

Citrin Cooperman Advisors LLC

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and Accepted by:

Individual or Board of Trustees
Plan Name

Date

DRAFT



Early Learning Coalition of Broward County, Inc.
Board Meeting Minutes
September 16, 2024, at 3:00 PM
Virtual Meeting

Members in Attendance	Chair Laurie Sallarulo; Dawn Liberta (virtual); Michael Asseff (virtual); Monica King; Cindy Arenberg-Seltzer; Sharonda Bailey (virtual); Richard Campillo; Krystie Castillo (virtual); Kirk Englehardt (virtual); Maria Hernandez (virtual); Carol Hylton (virtual); Renee Podolsky; Dr. Amoy Reid (virtual); Ellie Schrot (virtual); Traci Schweitzer; Zachary Talbot (virtual);
Members Absent	Daniel Foganholi; Twan Russell; Julie Winburn
Honorary Members	Beverly Batson
Staff in Attendance	Renee Jaffe, CEO; Christine Klima, CAO; Howard Bakalar, CPO; Hubert Cesar, CIO; Lizbeth DelVecchio, Executive Assistant & Special Projects Coordinator; Allison Metsch, Senior Director of Education & Quality; Amy Moore, Senior Director of Family Services and Customer Services; Ancel Pratt III, Senior Director of Communications; Beverly Hung, Director of Human Resources; Irene Ramos, Office Manager; Kasey LaFrance, Contracts Administration Manager; Megan DeGraaf, Purchasing & Procurement Specialist; Renier Potts, Financial Analyst; Samantha McAnally, Accountant; Sandra Paul, Senior Director of Provider Reimbursement; Sarane Epps, Contract Specialist; Stephanie Landreville, Controller;
Others in Attendance	Julie Klahr, Legal Counsel

Item	Action/Discussion
Welcome & Call to Order	Chair Laurie Sallarulo called the meeting to order at 3:08 PM. The roll was called, and a quorum was established.
Chair Report	Chair Laurie Sallarulo announced that Melody McDonald is no longer a Provider Representative on the ELC, but wanted to thank her for all she did while service. Chair also thanked Ellie Schrot for joining the Audit Committee.
CEO Report	CEO Renee Jaffe shared that we've been wrapping up all of our COVID Relief funds. We were selected as the Help Me Grow contactor and are excited about the award. Once we are up and running, we can provide the link for more information to Board members.
Mission Moment	<p>CAO Christine Klima shared a PowerPoint on the Pandemic Relief Funding 2020 – 2024. Of the \$8,000 grants that went to about 841 providers, it was a total of \$187 million, about \$248,000 on average in grants; it varies widely depending on the size of the program.</p> <p>For the Stipends, there were over 8,600 individual vendors receiving stipends, totaling an average of \$2,000 each, which means 38,000 checks went out.</p> <p>There was a discussion regarding trends in early childhood where the student engagement is low, and what can we do to create better habits to help for when they get to elementary and middle school. Additionally, student behaviors were increasingly combative.</p>

CEO Renee Jaffe added that she has heard of this and that some programs invested in behaviorists with the COVID dollars. CEO indicated she has been working with Mimi Grant, who is an expert in toddler mental health, and she connected me with all the options. We are looking into how much the cost is and what is available. We are very concerned about this.

Chair Laurie Sallarulo added that this is a great conversation to bring to the PRC meeting.

A **Motion** was made by Cindy Arenberg-Seltzer, and **Seconded** by Richard Campillo to move the Consent Agenda, excluding items #1, #2, #3, and #7. The **Motion was unanimously approved. Motion Passed.**

Abstentions:

- Cindy Arenberg-Seltzer abstained from items #2 B251CA1 and #3 B251CA2 as she is the President and CEO of CSC and is the Funder of that item.

Renee Podolsky pulled items #1 and #7 for discussion. In item #1, there is an error in the signature on page 20. ELC staff have the correct form; sometimes, Adobe moves signatures around when they are combined into a document. ELC staff will update the packet accordingly. Board agreed to accept and approve minutes pending correction on the minutes in item #1.

There was a discussion regarding item #7 regarding compensation consulting services. Renee Podolsky asked if this was needed especially since we had merit increases and COLAs.

CEO Renee Jaffe answered that we have been fortunate to do COLAs because we had the COVID relief dollars. Annually we conduct performance evaluations and the staff are given an increase based on performance, additionally at this time if any staff fall below the 30th percentile, they are increased to that percentile.

Chair Laurie Sallarulo added that for item #7 ELC can review to see if they need to do all positions.

A **Motion** was made by Traci Schweitzer and **Seconded** by Cindy Arenberg-Seltzer to move item #7 B251CA6 on the Consent Agenda. The **Motion was unanimously approved. Motion Passed.**

A **Motion** was made by Renee Podolsky, and **Seconded** by Richard Campillo to move item #2 B251CA1, and #3 B251CA2 on the Consent Agenda. The **Motion was unanimously approved. Motion Passed.**

Consent Agenda

1. Approve June 17, 2024, Meeting minutes
2. B251CA1 – Approve CSC Financially Assisted Child Care FY25 Revenue Agreement Renewal
3. B251CA2 – Approve CSC Vulnerable Populations Program FY25 Revenue Agreement Renewal
4. B251CA3 – Approve Broward County School Readiness & Special Needs FY 25 Revenue Agreement Renewal
5. B251CA4 – Approve City of Pompano Beach Match Funding Revenue Agreement
6. B251CA5 – Approve CLASS Assessor Vendor Recommendation
7. B251CA6 – Authorize Staff to Release an RFP for Compensation Consulting Services
8. B251CA7 – Authorize Staff to Negotiate a Wind Down Period Extension with VOIP Services Vendor Revation Systems, Inc.
9. B251CA8 – Authorize Worker’s Compensation Insurance Policy Vendor Change
10. B251CA9 – Approve Expenses over \$35K

<p>Finance Committee</p> <p>1. B251FIN1 – Preliminary FY24 Financial Results</p> <p>2. B251FIN2 – Approve July 2024 Interim Financial Statements</p> <p>3. B251FIN3 – Approve Budget Amendment #1</p>	<p><u>Approve Preliminary FY2024 Budget</u></p> <p>The CAO went over the FY24 Preliminary Financial results.</p> <p>This item was for discussion only. No voting at this time.</p> <p>Richard Campillo congratulated staff on the EFS and asked if we knew how we did compared to everyone else.</p> <p>The CAO replied that we do not know.</p> <p><u>Approve July 2024 Interim Financial Statements</u></p> <p>The CAO went over the July 2024 Financial Statements.</p> <p>There was a discussion regarding eligibility and enrollment of children.</p> <p>The Finance Committee brought forth a Motion to Approve July 2024 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>Approve FY 2025</u></p> <p>The Finance Committee brought forth a Motion to Approve FY2025 Budget Amendment #1. The Motion was unanimously approved. Motion Passed.</p>
<p>Regular Business</p> <p>1. B251RB1 – Approve CEO Performance Evaluation Results and CEO Performance Pay</p> <p>2. B251RB2 – Authorize Chair to Execute Agreement with the Children’s Forum for Help Me Grow Program Revenue</p>	<p><u>Approve CEO Performance Evaluation</u></p> <p>A Motion was made by Cindy Arenberg-Seltzer, Seconded by Richard Campillo, to Approve the following:</p> <ol style="list-style-type: none"> 1. Approve CEO Evaluation Results 2. Approve \$10,000 in FY2024 performance pay effective June 30, 2024. This is the maximum amount permitted by current policy. \$255 in unrestricted funding will be used to cover the amount that exceeds the current HHS salary cap for Calendar Year 2024 3. Increase the CEO base salary to the HHS Salary Cap effective January 1, 2025, pending confirmation of the amount by the U.S. Congress. The new cap is currently estimated at \$226,338. 4. Change the CEO compensation package to eliminate the annual performance bonus component. <p>The Motions were unanimously approved. Motion Passed.</p> <p><u>Approve Help Me Grow</u></p> <p>A Motion was made by Cindy Arenberg-Seltzer, Seconded by Monica King, to Authorize the Chair to execute a FY25 Revenue Agreement with the Children’s Forum for the Broward Help Me Grow Program pending legal review. The Motion was unanimously approved. Motion Passed.</p>

<p>Nominating Committee Update from Chair – No Meeting Held</p> <p>Audit Committee 1. B251AUD1 – Approve Audit Committee Recommendation for Audit and Tax Preparation Services</p>	<p>Nothing to report at the moment.</p> <p><u>Approve Audit Recommendation</u> The Committee Chair, Renee Podolsky, shared the Audit Committee Recommendation. The Finance Committee brought forth a Motion to Approve the Audit Committee Recommendation to Select Citrin Cooperman to provide External Audit and Tax Services and Authorize Staff to Negotiate and Execute Agreement(s) for Services for a 5-year cycle. The Motion was unanimously approved. Motion Passed.</p>
<p>Governance Committee Update from Committee Chair – No Meeting Held</p>	<p>Nothing to report at the moment.</p>
<p>Program Review Committee Update from Committee Chair</p>	<p>Committee Chair Monica King shared that items discussed at PRC were previously discussed here, which include the pace of enrollment, the new online tool that’s coming out, and we are going to be meeting the first week of December.</p>
<p>Ad Hoc Fundraising Update from Committee Chair</p>	<p>Committee Co-Chair Traci Schweitzer shared that we are looking into a bingo night as a fundraiser in early 2025.</p>
<p>Provider Representatives Update from Provider Representatives</p>	<p>Provider Rep Krystie Castillo shared that at our last provider representative meeting, we spoke about how providers need support with different challenging child behaviors.</p> <p>Chair Laurie Sallarulo replied that we should investigate that and bring to the next PRC meeting.</p>
<p>Unfinished Business</p>	<p>None</p>
<p>New Business</p>	<p>None</p>
<p>Matters from the Chair</p>	<p>None</p>
<p>Matters from the Board</p>	<p>None</p>
<p>Matters from the CEO</p>	<p>CEO Renee Jaffe thanked everyone for filling out the evaluations and all the comments.</p>
<p>Matters from Committees</p>	<p>None</p>
<p>Matters from our Partners</p>	<p>None</p>
<p>Public Comments</p>	<p>None</p>
<p>Next Meeting</p>	<p><u>October 14, 2024, at 9:30 AM</u></p>
<p>Adjourn</p>	<p>Cindy Arenberg-Seltzer adjourned the meeting at 4:32 PM.</p>

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.

APPOINTED OFFICERS (continued)

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

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

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

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Cindy Arenberg-Seltzer, hereby disclose that on September 16, 20 24 :

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

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, _____;
- inured to the special gain or loss of my relative, _____;
- inured to the special gain or loss of Children's Services Council, by whom I am retained; or
- inured to the special gain or loss of _____, which is the parent organization or subsidiary of a principal which has retained me.

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

B251CA1- Approve CSC Financially Assisted Child Care Agreement renewal for October 1, 2024, to September 30, 2025, pending legal review.

B251CA2- Approve CSC Vulnerable Populations Child Care Agreement renewal for October 1, 2024 to September 30, 2025 pending legal review.

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

9/16/24
Date Filed

Cindy Seltzer
Signature

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



Early Learning Coalition of Broward County, Inc.
Board Meeting Minutes
March 11, 2024, at 9:30 AM
Hybrid Meeting

Members in Attendance	Chair Laurie Sallarulo; Dawn Liberta; Twan Russell (virtual); Monica King; Cindy Arenberg-Seltzer; Michael Asseff; Sharonda Bailey; Richard Campillo (Virtual); Kirk Englehardt (virtual); Carol Hylton (Virtual); Renee Podolsky (virtual); Dr. Amoy Reid (virtual); Ellie Schrot (virtual); Traci Schweitzer; Zachary Talbot (virtual); Julie Winburn
Members Absent	Krystie Castillo; Daniel Foganholi; Maria Hernandez; Melody McDonald;
Staff in Attendance	Renee Jaffe, CEO; Judith Merritt, COO; Christine Klima, CAO; Howard Bakalar, CPO; Hubert Cesar, CIO; Melody Martinez, Board Liaison & Executive Assistant; Lizbeth DeVecchio, Executive Assistant & Special Projects Coordinator; Allison Metsch, Senior Director of Education & Quality; Amy Moore, Senior Director of Family Services and Customer Services; Ancel Pratt III, Senior Director of Communications; Beverly Hung, Director of Human Resources; Christopher Rivera, Communications Manager(Virtual); Kasey LaFrance, Contracts Administration Manager; Magdalena Laino, Quality Assurance Manager (Virtual); Reinier Potts, Financial Analyst (Virtual); Roy Persaud, Accountant; Samantha Dempsey, Accountant; Sandra Paul, Senior Director of Provider Reimbursement; Sarane Epps, Contract Specialist (Virtual); Stephanie Landreville, Controller; Joseph Fike, IT (Virtual)
Others in Attendance	Jacob Horowitz, General Counsel; Martha Parker, CPA & Roberto Ayala, Keefe McCullough, Auditors (Virtual)

Item	Action/Discussion
Welcome & Call to Order	Chair Laurie Sallarulo called the meeting to order at 9:34 AM. The roll was called, and a quorum was established.
Chair Report	Chair Laurie Sallarulo welcomed Board members and announced Board members who have joined committees: <ul style="list-style-type: none"> Traci Schwitzer- Co-Chair of Ad Hoc Fundraising Committees Also congratulated Monica King on her recent honor at the non-profit 211 Broward Award.
CEO Report	The CEO welcomed Board members and provided highlights from the CEO Report, including the 2024 Legislative Session.
Mission Moment	A video was shown highlighting Mission Moment Childrens Week.
Audit Committee 1. B2454AUD1 – Accept Draft FY23 Financial Statements Audit Report and Draft 2022 Form 990	<p>Martha Parker, Engagement Partner at ELC’s Audit Firm Keefe McCullough, presented the results of ELC’s Final Audit report for FY 23 and the 2022 Form 990.</p> <p>The Auditor's Report contained no findings.</p> <p>The Audit Committee brought forth a Motion to Accept the Final Financial Audit Report for Fiscal Year 2023. The Motion was unanimously approved. Motion Passes.</p> <p>Cindy Arenberg-Seltzer congratulated the Staff.</p> <p>Chair Laurie Sallarulo thanked Martha and her team for their work. Also, thanked Christine and the team for their excellent work.</p>

<p>2. B245AUD2 – Keefe McCullough Ownership Changes</p>	<p>The CEO thanked Stephanie Landreville and Samantha Dempsey, under Christine's Leadership, for all their hard work.</p> <p>The Audit Committee brought forth a Motion to Accept the 2022 IRS Form 990. The Motion was unanimously approved. Motion Passes.</p> <p>FYI only</p>
<p>Consent Agenda</p> <ol style="list-style-type: none"> 1. Approve February 15, 2024, Meeting minutes. 2. B245CA1 – Approve RFQ for Employee Benefits Broker 3. B245CA2 – Approve RFQ for Risk Management Broker 4. B245CA3 – Approve FY25 RFP for Customer Relations Management SaaS 5. B245CA4 – Approve FY25 RFP for Bookworms Supply & Shipping Services 6. B245CA5 – Approve FY25 for First Aid-CPR Training 7. B245CA6 – Approve FY25 RFP for Executive Coaching 8. B245CA7 – Approve MODEL Classroom Vendor Selection 9. B245CA8 – Approve Re-Procurement for Audit and Tax Preparation Services 	<p>A Motion was made by Cindy Arenberg-Seltzer and Seconded by Michael Asseff to move the Consent Agenda. The Motion was unanimously approved. Motion Passes.</p>
<p>Finance Committee</p> <ol style="list-style-type: none"> 1. B245FIN1 – January 2024 Interim Financial Statements 2. B245FIN2 – Approve Budget Amendment #4 	<p><u>Approve January 2024 Interim Financial Statements</u></p> <p>The Finance Committee Chair, Cindy Arenberg-Seltzer, went over the Interim Financial Statements. CAO went over the Utilization for FY24 Financials.</p> <p>The Finance Committee brought forth a Motion to Approve January 2024 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant. The Motion was unanimously approved. Motion Passes.</p> <p>The Finance Committee Chair, Cindy Arenberg-Seltzer, went over Budget Amendment # 4.</p> <p>The Finance Committee brought forth a Motion to Approve FY 2024 Budget Amendment #4 as presented. The Motion was unanimously approved. Motion Passes.</p>

<p>Regular Business</p> <p>1. B245RB1 – Approve United Way Sponsorship Related Party Agreement</p> <p>2. B245RB2 – Approve FY24 Related Party Purchase of “Starter” books that Broward Healthy Start Coalition Inc. will receive for further distribution to their clients.</p> <p>3. B245RB3 – Approve Mid-Year CEO Evaluation Merit Increase</p> <p>4. B245RB4 – CCDG Reauthorization Changes</p>	<p>Related Party Purchases</p> <p>A Motion was made by Cindy Arenberg-Seltzer and Seconded by Michael Asseff to Approve FY24 Related Party Purchases for United Way Behavior Health Conference Sponsorship. The Motion was unanimously approved. Motion Passes.</p> <p>Abstentions:</p> <ul style="list-style-type: none"> • Maria Hernandez completed a conflict form however she was not present at this meeting, therefore did not vote. <p>A Motion was made by Cindy Arenberg-Seltzer and Seconded by Michael Asseff to Approve FY24 Related Party Purchases of “Starter” books that Broward Healthy Start Coalition, Inc. will receive for further distribution to their clients that have newborns at home. The Motion was unanimously approved. Motion Passes.</p> <p>Abstentions: The following Board Members abstained from voting and will complete the required conflict of interest documentation.</p> <ul style="list-style-type: none"> • Monica King abstained because she is the CEO of Broward Healthy Start Coalition, Inc. • Dawn Liberta abstained because she sits on the Board of the Broward Healthy Start Coalition, Inc. <p>Staff:</p> <ul style="list-style-type: none"> • Allison Metsch completed a conflict form as an ELC Staff member and has no voting rights. <p>Cindy Arenberg-Seltzer thanked Healthy Start Coalition for facilitating the distribution of the books to the babies. It is important for us to collaborate within the community to reach our clients in any way we can.</p> <p>A Motion was made by Cindy Arenberg-Seltzer and Seconded by Michael Asseff to Approve CEO Mid-Year Compensation Bonus of \$2,000. The Motion was unanimously approved. Motion Passes.</p> <p>FYI Only CEO discussed the CCDF Reauthorization Changes. The CEO shared that some changes are required while others are recommended. Some are to lower childcare costs for families, improve payments to childcare providers, expand child care options for families (including making enrollment easier and faster for families), and Increase clarity in CCDF requirements.</p>
<p>Governance Committee <i>Update from Committee Chair</i></p>	<p>No meeting is scheduled at this time</p>
<p>Program Review Committee <i>Update from Committee Chair</i></p>	<p>The next meeting is on April 2, 2024.</p> <p>Chair Laurie Sallarulo thanked staff for sending the invite to everyone.</p>
<p>Nominating Committee</p>	<p>Committee Chair Michael Asseff added that we are always looking for Honorary board</p>

<i>Update from Committee Chair</i>	<p>members; if anyone has someone in mind, send them over.</p> <p>Board Member Richard Campillo said he referred someone and was wondering if someone had reached out to the applicant and informed them that we received it and would reach out to them with a date for Nominating and that it is still under evaluation.</p> <p>The COO informed him that we have.</p>
Ad Hoc Fundraising <i>Update from Committee Chair</i>	<p>Ad Hoc Committee Co-Chair Michael Asseff shared that Traci Schwitzer will be Co-Chair with him. As of now, we do not have a meeting scheduled.</p> <p>Chair Laurie Sallarulo suggested scheduling all committee meetings for the entire year if, of course, the committee chairs are fine with it.</p>
Provider Representatives <i>Update from Provider Representatives</i>	None
Unfinished Business	None
New Business	We have a CDA Graduation on Friday.
Matters from the Chair	None
Matters from the Board	None
Matters from the CEO	None
Matters from Committees	None
Matters from our Partners	None
Public Comments	None
Next Meeting	<p><u>In-Person Retreat: May 6, 2024 @ 9:00 am</u></p> <p><u>Next Board Meeting: June 17, 2024 @ 9:30 am</u></p>
Adjourn	The meeting adjourned at 10:32 A.M.

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.

ITEM#/MEETING	B252CA1 / Board
MEETING DATE:	October 14, 2024
SUBJECT:	Employee Benefits Broker Selection
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve recommendation to Select Brown & Brown Insurance Services, Inc., to provide Employee Benefits Brokerage Services and Authorize Staff to Negotiate and Execute Agreement(s) for Services for a 5-year cycle.
FINANCIAL IMPACT:	Commission or Fixed Fee as a Portion of Policy Premium Budget Estimated at \$150,000-\$180,000 annually
AS RECOMMENDED BY:	N/A
ELC STAFF LEAD	C. Klima

Background Information:

On March 11, 2024 the Board approved the staff recommendation to re-procure for Employee Benefit Brokerage Services for a new five year cycle beginning FY2025 to FY2030. A Request for Qualifications was subsequently issued on September 4, 2024 to align the new contract cycle with the Coalition’s policy renewal cycle which begins in December/January of each year.

Evaluation criteria in the RFQ included the following:

- Firm Description, Experience & Capacity
- Team Member Qualifications and Experience
- Service Delivery Plan Including Commissions or Other Costs
- Value Added Services

Current Status

On September 26, 2024, the Evaluation Committee convened to interview the representatives from the five (5) responding firms to discuss their proposals and subsequently recommended that the Coalition select current incumbent vendor, Brown & Brown Insurance Services, Inc., for the services. The three highest scoring vendors were:

1. Brown & Brown Insurance Services, Inc.
2. Century Advisory Services, Inc. DBA Century Risk Advisors
3. All Atlantic Benefits, LLC

Following Board approval, staff will begin negotiations with the top-ranked firm. If negotiations are not successful, staff will negotiate with next highest scoring firm.

Recommendation:

Executive Committee Recommend the Board Approve Brown & Brown Insurance Services, Inc. to provide Employee Benefits Brokerage Services and Authorize Staff to Negotiate and Execute Agreement(s) for Services for a 5-year cycle.

Supporting Documentation:

- None

ITEM#/MEETING	B252CA2 / Board
MEETING DATE:	October 14, 2024
SUBJECT:	Risk Management Insurance Broker Selection
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve recommendation to Select Arthur J. Gallagher & Co DBA Arthur J. Gallagher Risk Management Services, LLC, to provide Risk Management Insurance Brokerage Services and Authorize Staff to Negotiate and Execute Agreement(s) for Services for a 5-year cycle.
FINANCIAL IMPACT:	Commission or Fixed Fee as a Portion of Policy Premium Budget Estimated at \$8,000 to \$12,000 annually
AS RECOMMENDED BY:	N/A
ELC STAFF LEAD	C. Klima

Background Information:

On March 11, 2024 the Board approved the staff recommendation to re-procure for Risk Management Insurance Brokerage Services for a new five year cycle beginning FY2025 to FY2030. A Request for Qualifications was subsequently issued on September 4, 2024 to align the new contract cycle with the Coalition’s policy renewal cycle which begins in December/January of each year.

Evaluation criteria in the RFQ included the following:

- Firm Description, Experience & Capacity
- Team Member Qualifications and Experience
- Service Delivery Plan Including Commissions or Other Costs
- Value Added Services

Current Status

On September 27, 2024, the Evaluation Committee convened to interview the representatives from the sole responding firm and to discuss their proposal. The Committee subsequently recommended that the Coalition select current incumbent vendor, Arthur J. Gallagher & Co DBA Arthur J. Gallagher Risk Management Services, LLC, for the services.

Recommendation:

Executive Committee Recommend the Board Select Arthur J. Gallagher & Co DBA Arthur J. Gallagher Risk Management Services, LLC, to provide Risk Management Insurance Brokerage Services and Authorize Staff to Negotiate and Execute Agreement(s) for Services for a 5-year cycle.

Supporting Documentation:

- None

ITEM#/MEETING	B252FIN1 / Board
MEETING DATE:	October 14, 2024
SUBJECT:	August 2024 Interim Financial Statements
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve August 2024 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant
FINANCIAL IMPACT:	None

Background Information:

The Interim Financial Statements for the one-month period ending Aug 31, 2024, are attached for review. Financial Highlights for the month of Aug 2024 are as follows:

1. School Readiness

ELC opened the 2023-2024 fiscal year with very high School Readiness expenditures (19% vs. 17% target) following: a) three years of open enrollment that began in November 2020; b) a temporary pause in enrollments at the beginning of last year while additional funding was pending, and c) 9 months of vigorous enrollment to regain the number of children lost during the temporary pause.

At the end of August 2024, School Readiness Direct Service expenditures were 9% higher than last year, primarily due to the number of days in August (22 vs typical 20), but also due to 12% increase in rates paid for full-time school-aged children. Since 2023, the State Legislature took over authority to set rates for Coalitions statewide and we received additional funding in our base allocation to cover the cost for this increase in 2024. The rate changes for Broward were most significant for school-aged care. The State has not shared the amount of the additional allocation that was earmarked for this purpose, but we estimate the additional cost to be approximately \$6 million out of the \$12 million total increase to our base allocation.

As discussed at the June 2024 Board meeting, our base funding allocation for SR, including additional allocations expected this year, is not enough to sustain open enrollment at the 15,561 children/month peak enrollment reached in June, but the Board directed staff not to pause this year until we have exhausted all options for obtaining new funding through advocacy.

The number of children served in August was nearly the same it was in June despite a temporary loss of 580 children the summer vacation month of July. Staff project that the monthly count of children served will remain steady going into September as the School year gets into full swing and staff call children from the waiting list at a pace designed to replace drops from attrition, but no more. See the attached utilization projections for more detail.

Recent discussions among the Coalitions and with DEL about how a \$40 million pool of extra funding held in reserve might be allocated Statewide suggest that any additional funding that may be awarded will likely fall short of Broward’s need or come too late in the year to avert the need for a significant slowdown or pause again this fiscal year. Staff continue to monitor developments and expenditures and will alert the Board when a course change may be necessary.



2. VPK

VPK services are typically minimal over the summer as the majority of participants attend VPK during the regular school year starting in August. Sign-ups for school year services are comparable to the prior year. Funding is allocated by DEL to match the actual need for services each year.

3. Expected New Revenues

\$2,296,385 additional allocation for School Readiness direct services out of a \$20,000 Statewide Pool for waitlist enrollment: This funding allocation has been submitted for Legislative Committee review by DEL and approval is expected shortly. Allocations were distributed according to waitlist counts by Coalition as of June 30, 2024.

An estimated \$6.9 million from \$40 million Statewide pool to fill funding gaps for School Readiness: DEL is in the process reviewing a proposal to allocate \$40 million for School Readiness base funding to the Coalitions based on need using a process developed collaboratively with the Association for Early Learning Coalitions (AELC) and the leadership of the Coalitions. DEL will request authority to access the funds from reserves based on the AELC proposal and justification. Broward’s request of \$21 million is the highest request Statewide. The total request among all Coalitions was \$118.5 million.

Recommended Action:

Finance Committee Recommend the Board Approve August 2024 Interim Financial Statements, Pending Approval of an Annual Audit Performed by a Qualified Independent Certified Public Accountant.

Supporting Documents:

- August 2024 Interim Financial Statements
- August 2024 Utilization Projection
- Updated FY24 SR Base Allocation Cash Projection



Early Learning Coalition of Broward County, Inc.

INTERIM FINANCIAL STATEMENTS For The Month Ended August 31, 2024

**Submitted to the Board
October 14, 2024**

Early Learning Coalition of Broward County, Inc.
Statement of Financial Position
As of August 31, 2024

	8/31/2024	8/31/2023
Assets:		
Cash	\$ 18,806,376	\$ 16,079,154
Grants Receivable	16,902,287	16,527,433
Accounts Receivable	1,289,641	974,485
Due From Providers	23,983	241,385
Prepaid Expense	1,224,423	99,484
Fixed Assets	14,702	19,479
Operating ROU Asset	1,155,233	1,400,346
Total Assets	\$ 39,416,646	\$ 35,341,766
 Liabilities:		
Accounts Payable	268,824	1,644,464
Salary & Benefits Payable	513,684	5,651
Compensated Absences	606,880	487,981.71
Rent Abatement	-	1,592
Due to Providers	12,529,519	11,635,911
Due to Other Agencies	298,652	2,459,270
Deferred Revenue	22,463,091	16,922,563
Operating Lease Liability	1,299,798	1,550,215
Total Liabilities	\$ 37,980,449	\$ 34,707,647
 Net Assets		
Unrestricted	636,004	634,119
Board Designated	800,193	0
Total Net Assets	1,436,197	634,119
 Total Liabilities and Net Assets	 \$ 39,416,646	 \$ 35,341,766

Early Learning Coalition of Broward County, Inc.
Statement of Activities
For The Month Ended August 31, 2024

	<u>Aug 2024</u> <u>Actual</u>	<u>FY 2024</u> <u>YTD Actual</u>	<u>FY 2023</u> <u>YTD Actual</u>
Revenue			
Recurring			
DEL School Readiness	\$ 8,379,944	\$ 17,317,166	\$ 14,809,492
DEL School Readiness Match	778,005	1,537,077	1,545,887
DEL SR Rate Differentials	1,265,049	2,770,659	2,469,321
DEL - VPK Program Assessments	3,969	18,958	13,266
DEL - Voluntary Pre-K	2,606,709	3,285,771	2,258,106
CSC -School Readiness	204,499	455,772	167,301
CSC - Vulnerable Populations	405,617	790,569	562,268
Broward County - School Readiness	630,862	1,261,722	1,659,095
Univ of Florida Lastinger Center	-	-	5,335
United Way & Cities - School Readiness	15,313	31,625	79,542
Miscellaneous Income	10,448	169,546	178,855
Subtotal Recurring Revenue	\$ 14,300,414	\$ 27,638,865	\$ 23,748,466
Non-Recurring Pandemic Relief	-	-	7,404,294
Subtotal Non-Recurring Pandemic Relief	\$ -	\$ -	\$ 7,404,294
Total All Revenue	\$ 14,300,414	\$ 27,638,865	\$ 31,152,760
Expenses			
Direct Services			
School Readiness (State & Local Funds)	\$ 9,107,642	\$ 19,751,912	\$ 18,086,723
DEL - Voluntary Pre-K	2,599,620	3,189,036	2,279,564
CSC - Vulnerable Populations	354,741	713,778	549,785
Stipends and Grants to Providers	74,148	131,159	7,233,337
Subtotal Direct Services	\$ 12,136,149	\$ 23,785,885	\$ 28,149,408
Program Support			
Eligibility, Customer Services & Providers	\$ 1,043,186	\$ 1,658,650	\$ 1,335,027
Quality & Education	635,681	877,081	757,519
Subtotal Program Support	\$ 1,678,867	\$ 2,535,730	\$ 2,092,547
Total Program (Direct + Support)	\$ 13,815,016	\$ 26,321,615	\$ 30,241,955
Administration	537,083	1,094,950	740,838
Total Expenses	\$ 14,352,099	27,416,565	\$ 30,982,793
Change in net assets	\$ (51,685)	\$ 222,300	\$ 169,967
Net assets, beginning of year		1,213,910	464,151
Net assets, end of the period		\$ 1,436,210	\$ 634,118

**Early Learning Coalition of Broward County, Inc.
Budget to Actual
For The Period Ending August 31, 2024**

Revenue:	FY25 Amendment 1	YTD Actual	Balance	% Budget Spent	Notes
Recurring					
DEL School Readiness	\$ 90,426,561	\$ 17,317,166	\$ 73,109,395	19%	High Enrollments & Prepaid expenses
DEL School Readiness Match	5,985,349	1,537,077	4,448,272	26%	Expense timing varies w/ match avail
DEL SR Rate Differentials	15,679,811	2,770,659	12,909,152	18%	Differentials follow base trends
DEL - VPK Program Assessments	330,299	18,958	311,341	6%	
DEL - Voluntary Pre-K	38,747,093	3,285,771	35,461,322	8%	Utilization ramps up with School Year
CSC -School Readiness	3,684,362	455,772	3,228,590	12%	
CSC - Vulnerable Populations	4,339,241	790,569	3,548,672	18%	
Broward County - School Readiness	3,649,685	1,261,722	2,387,963	35%	\$1.2M add'l award for 1st Qtr
United Way & Cities - School Readiness	400,000	31,625	368,375	8%	Intermittent Revenue
Miscellaneous Income	191,830	169,546	22,284	88%	\$141K Henderson Grant awarded July
Subtotal Recurring Revenue	\$ 163,634,231	\$ 27,638,865	\$ 135,995,366	17%	
Unsecured SR Base Still Needed	20,820,066	-	20,820,066	0%	
Total All Revenue	\$ 184,454,297	\$ 27,638,865	\$ 156,815,432	15%	
Expense					
Child Care Slots and Incentives					
School Readiness (State & Local Funds)	\$ 120,552,080	\$ 19,751,912	\$ 100,800,168	16%	
DEL - Voluntary Pre-K	37,256,820	3,189,036	34,067,784	9%	Utilization ramps up with School Year
CSC - Vulnerable Populations	4,069,965	713,778	3,356,187	18%	
Stipends and Grants to Providers	908,001	131,159	776,842	14%	
Total Child Care Slots and Incentives	\$ 162,786,866	\$ 23,785,885	\$ 139,000,981	15%	
Sub Recipient Expense					
Children's Forum	210,999	\$ 30,899	180,100	15%	
211 Broward	293,046	63,120	229,926	22%	
Total Sub Recipient Expense	\$ 504,045	\$ 94,019	\$ 410,026	19%	
ELC Operating Expense					
Salaries & Benefits	\$ 18,629,893	\$ 3,076,853	\$ 15,553,040	17%	
Attorneys	126,500	12,575	113,925	10%	Intermittent Expenditures
Auditors	62,300	10,900	51,400	17%	
Consultants & Temps	333,100	1,575	331,525	0%	Intermittent Expenditures
Staff & Board Travel & Training	90,000	16,173	73,827	18%	
Insurance	73,835	12,306	61,529	17%	
Office Rent, Utilities & Maintenance	543,984	84,858	459,126	16%	
Office Machine & Storage Leases	4,806	801	4,005	17%	
Software Licenses	263,086	132,373	130,713	50%	ARPA Pre paid Software Amortization
Internet, Email, Phones	140,595	21,046	119,549	15%	
Cell Phones	101,290	14,762	86,528	15%	
Sponsorships & Memberships	72,995	33,743	39,252	46%	Intermittent Expenditures
Books for Kids	240,750	15,750	225,000	7%	Intermittent Expenditures
Instructional Materials	50,000	-	50,000	0%	Intermittent Expenditures
Other Operating Costs	287,442	91,319	196,123	32%	Bank Fees Spiked for Stipend Closeout
Computer Equipment & Software	11,500	11,625	(125)	101%	Intermittent Expenditures
Furniture & Fixtures	5,000	-	5,000	0%	Intermittent Expenditures
Depreciation	-	-	-	0%	
Unallocated (Budget Only)	126,310	-	126,310	0%	
Total ELC Operating Expense	\$ 21,163,386	\$ 3,536,661	\$ 17,626,726	17%	
Total Operating & Sub-Recipient Expense	\$ 21,667,431	\$ 3,630,680	\$ 18,036,751	17%	
Total Expense	\$ 184,454,297	\$ 27,416,565	\$ 157,037,732	15%	

SCHOOL READINESS 2 YEAR UTILIZATION FY 2025 - FY 2026

New Enrollments from Waitlist:

Funding Changes:

FY 25	Attrition:	425	Avg/Month		\$2.2M for Waitlist (Pending)
	Enroll:	611	Avg/Month	Aug-Sep24	
	Enroll:	425	Avg/Month	Nov24-Jun25	
	Wait List:	770	Avg/Month		



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	Children's Services Council	Broward County	Local Funding	Total Slot Costs	
A	Jul-24	23	15,084	-567	31.11	8,546,610	1,490,802	178,278	560,765	16,315	10,792,769	
A	Aug-24	22	15,568	+484	26.39	7,036,129	1,249,006	178,610	560,766	15,315	9,039,826	
P	Sep-24	21	15,747	+179	30.05	7,847,064	1,315,180	178,277	560,770	36,838	9,938,129	
P	Oct-24	23	15,745	-2	29.24	8,702,528	1,367,236	309,010	173,541	36,838	10,589,154	
P	Nov-24	21	15,752	+7	29.30	7,922,023	1,250,129	309,010	173,541	36,838	9,691,541	
P	Dec-24	22	15,745	-7	29.79	8,489,316	1,308,545	309,010	173,541	36,838	10,317,251	
P	Jan-25	23	15,747	+2	29.24	8,702,834	1,366,931	309,010	173,541	36,838	10,589,154	
P	Feb-25	20	15,752	+5	29.34	7,530,829	1,192,052	309,010	173,541	36,838	9,242,270	
P	Mar-25	22	15,747	-5	29.32	8,328,461	1,308,527	309,010	173,541	36,838	10,156,377	
P	Apr-25	22	15,747	+	29.48	8,384,603	1,308,790	309,010	173,541	36,838	10,212,783	
P	May-25	22	15,750	+3	29.99	8,562,808	1,307,934	309,010	173,541	36,838	10,390,131	
P	Jun-25	21	15,747	-3	30.93	8,454,593	1,252,586	309,010	173,541	36,833	10,226,564	
Average Enrollments (Baseline)			15,678		\$29.51	Proj Total	\$ 98,507,800	\$ 15,717,719	\$ 3,316,259	\$ 3,244,170	\$ 400,000	\$ 121,185,948
Increase to baseline FY25 over FY24			1,049		5.85%	Budget	77,611,858	15,717,719	3,316,259	3,244,170	400,000	100,290,006
						Surplus(Deficit)	(20,895,942)	-	-	-	-	(20,895,942)
Increase to baseline FY25 over FY17			6,282	(FY17 Baseline= 9,396)		Provider Match	-	-	-	-	-	629,538
Increase in Avg Cost over FY17			\$10.90	(FY17 Baseline = \$18.62)		Surplus(Deficit)	\$ (20,895,942)	\$ -	\$ -	\$ -	\$ -	\$ (20,266,403)

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	Children's Services Council	Broward County	Local Funding	Total Slot Costs	
P	Jul-25	23	15,769	+22	28.82	8,403,530	1,571,919	269,464	173,541	33,333	10,451,787	
P	Aug-25	21	15,747	-22	29.24	7,941,681	1,252,907	269,464	173,541	33,333	9,670,926	
P	Sep-25	22	15,744	-3	28.97	8,311,714	1,247,235	269,464	173,541	33,333	10,035,287	
P	Oct-25	23	15,742	-2	28.94	8,638,768	1,364,561	269,464	173,541	33,333	10,479,667	
P	Nov-25	20	15,749	+7	29.04	7,420,603	1,249,585	269,464	173,541	33,333	9,146,526	
P	Dec-25	23	15,742	-7	29.45	8,880,704	1,304,702	269,464	173,541	33,333	10,661,744	
P	Jan-26	22	15,744	+2	28.97	8,193,328	1,365,621	269,464	173,541	33,333	10,035,287	
P	Feb-26	20	15,749	+5	29.04	7,479,906	1,190,282	269,464	173,541	33,333	9,146,526	
P	Mar-26	22	15,744	-5	29.01	8,267,107	1,306,084	269,464	173,541	33,333	10,049,530	
P	Apr-26	22	15,744	+	29.18	8,325,649	1,306,428	269,464	173,541	33,333	10,108,415	
P	May-26	21	15,747	+3	29.72	8,043,799	1,306,912	269,464	173,541	33,333	9,827,050	
P	Jun-26	22	15,744	-3	30.58	8,866,822	1,248,672	269,463	173,541	33,333	10,591,831	
Average Enrollments (Baseline)			15,747		\$29.25	Proj Total	\$ 98,773,610	\$ 15,714,910	\$ 3,233,564	\$ 2,082,492	\$ 400,000	\$ 120,204,576
Increase to baseline FY26 over FY25			70		-0.90%	Budget	75,315,473	13,341,496	3,233,564	2,082,492	400,000	94,373,025
						Surplus(Deficit)	(23,458,137)	(2,373,414)	-	-	-	(25,831,551)
Increase to baseline FY26 over FY17			6,351	(FY17 Baseline= 9,396)		Provider Match	-	-	-	-	-	(631,167)
Increase in Avg Cost over FY17			\$10.63	(FY17 Baseline = \$18.62)		Surplus(Deficit)	\$ (23,458,137)	\$ (2,373,414)	\$ -	\$ -	\$ -	\$ (26,462,718)

SLOTS UTILIZATION FY 2024- FY2025 CONTRACT YEARS

Children Services Council Vulnerable Population Contract

New Referrals
 Enroll per Mo: 21
 to SR per Month 23
 Age Out/Exit Care: 4

Funding Changes:
 + 824K FY24



Contract Year 2023-24

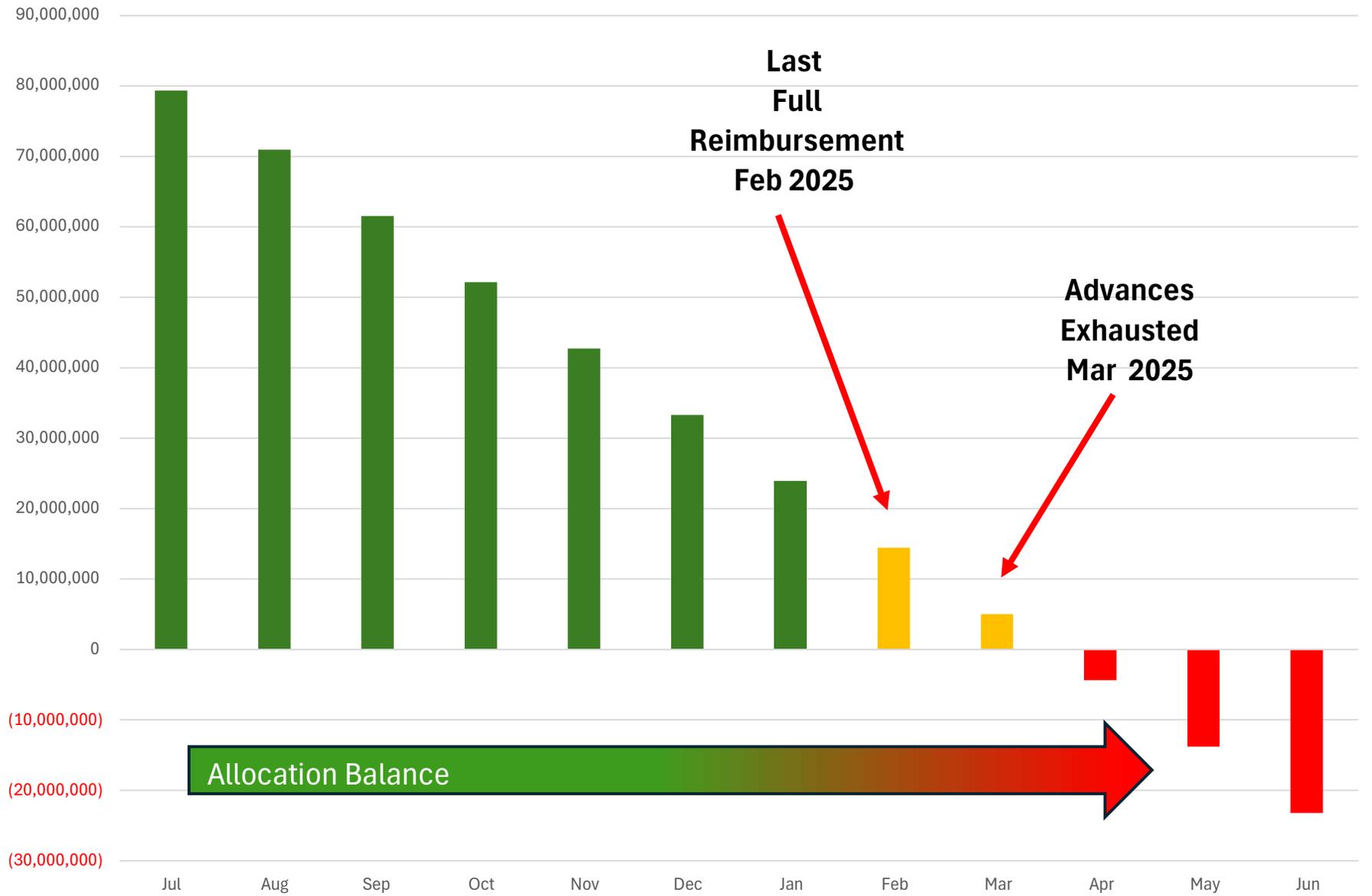
Act or Proj	Month	Days of Care	Children Served	Children Served +/-	Ave Cost Per Day	Total Slot Costs	Adjustments	Net Billable
A	Oct-23	22	386	+41	38.15	323,941		323,941
A	Nov-23	22	389	+3	39.04	334,105		334,105
A	Dec-23	21	373	-16	38.83	304,119		304,119
A	Jan-24	23	379	+6	37.15	323,836		323,836
A	Feb-24	21	395	+16	37.64	312,240		312,240
A	Mar-24	21	392	-3	36.93	304,029		304,029
A	Apr-24	22	394	+2	37.40	324,165		324,165
A	May-24	23	419	+25	36.33	350,064		350,064
A	Jun-24	20	446	+27	33.90	302,394		302,394
A	Jul-24	23	410	-36	38.07	359,037		359,037
A	Aug-24	22	445	+35	35.76	350,068		350,068
P	Sep-24	21	445	+	35.76	334,156		334,156
Projected Total							\$	3,922,154
FY24 CSC Contract Year Bud							\$	3,832,354
Surplus(Deficit) CSC Contract Year							\$	(89,800)

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
P	Oct-24	22	446	+1	35.76	350,855		350,855
P	Nov-24	21	447	+1	35.76	335,658		335,658
P	Dec-24	23	448	+1	36.76	378,751		378,751
P	Jan-25	23	449	+1	35.76	369,270		369,270
P	Feb-25	20	450	+1	35.76	321,819		321,819
P	Mar-25	22	451	+1	36.26	359,749		359,749
P	Apr-25	22	452	+1	35.76	355,575		355,575
P	May-25	22	453	+1	36.01	358,853		358,853
P	Jun-25	21	454	+1	37.51	357,599		357,599
P	Jul-25	23	455	+1	37.51	392,518		392,518
P	Aug-25	21	456	+1	35.76	342,416		342,416
P	Sep-25	22	457	+1	35.76	359,508		359,508
Projected Total							\$	4,282,570
FY25 CSC Contract Year Bud							\$	3,914,754
Surplus(Deficit) CSC Contract Year							\$	(367,816)

Cash Utilization Projection for \$88M FY25 School Readiness Base Allocation

(Does not include pending allocations or match funding)





ITEM #/MEETING:	B252GOV1 / Board
MEETING DATE:	October 14 2024
SUBJECT:	403B Retirement Plan Responsible Plan Fiduciary Name
FOR ACTION:	YES
RECOMMENDED ACTION:	Approve Change of Name for 403B Responsible Plan Fiduciary to Early Learning Coalition of Broward County, Inc. Board of Directors Effective October 15, 2024
FINANCIAL IMPACT:	None
AS RECOMMENDED BY:	NA
ELC STAFF LEAD	C. Klima

Background

The Employee Retirement Income Security Act (ERISA) protects the Coalition 403B Retirement Plan's assets by requiring that those persons or entities who exercise discretionary control or authority over plan management or plan assets, anyone with discretionary authority or responsibility for the administration of a plan, or anyone who provides investment advice to a plan for compensation or has any authority or responsibility to do so are subject to fiduciary responsibilities. Plan fiduciaries include, for example, plan trustees, plan administrators, and members of a plan's investment committee, as applicable.

The primary responsibility of fiduciaries is to run the plan solely in the interest of participants and beneficiaries and for the exclusive purpose of providing benefits and paying plan expenses. Fiduciaries must act prudently and must diversify the plan's investments in order to minimize the risk of large losses. In addition, they must follow the terms of plan documents to the extent that the plan terms are consistent with ERISA. They also must avoid conflicts of interest. In other words, they may not engage in transactions on behalf of the plan that benefit parties related to the plan, such as other fiduciaries, services providers or the plan sponsor.

In 2016, the Board of Directors Named Renee Jaffe, CEO as the Primary Plan Administrator. In 2019, the Board added Christine Klima, CAO as the Secondary Plan Administrator. Plan Administrators are responsible for ensuring day to day compliance for the Plan in accordance with applicable laws and regulations and the directors of the Responsible Plan Fiduciary.

In July 2024 it came to our attention that a former employee, Charles Hood III, was still listed as the Responsible Plan Fiduciary for our 403B Retirement Plan on the Plan's administration portal maintained by Corebridge Financial. Corebridge Financial is the third-party Vendor responsible for custody and record-keeping for the Plan's assets and is required to publish the name of the Responsible Plan Fiduciary, the Plan Administrator(s) and Investment Advisors for the Plan on our behalf.

Current Status

Following consultation with Corebridge and Robert Klausner, the Coalition's attorney that specializes in Retirement Plans, staff recommend that the name of the Responsible Plan Fiduciary be changed to "The Early Learning Coalition of Broward County, Inc. Board of Directors." to reflect the collective fiduciary oversight responsibility of the Coalition's governing body for the Plan. The change would be effective October 15, 2024 following approval at the Board meeting on October 14, 2024. The form required by Corebridge to be signed on behalf of the Board by the Chair is attached.

Recommendation

Governance Committee Recommend the Board Approve Change of Name for 403B Responsible Plan Fiduciary to Early Learning Coalition of Broward County, Inc. Board of Directors Effective October 15, 2024

Supporting Documents

- Corebridge Responsible Plan Fiduciary Form



The Variable Annuity Life Insurance Company (VALIC)

Designation of Responsible Plan Fiduciary (RPF)

Service Provider Fee Disclosure

Participant Fee Disclosure

DOL Regulation Sections 25.408b-2 and 25.404(a)

Group Legal Name: Early Learning Coalition of Broward County, Inc.

Plan Legal Name: Early Learning Coalition of Broward County, Inc. Retirement Plan (the "Plan")

For VALIC Use Only: Group #: Plan #:

VALIC/VRSCO is required to disclose certain information to the Responsible Plan Fiduciary. By completing this form, you certify that you are the RESPONSIBLE PLAN FIDUCIARY (as designated in the Plan) for the above-named Plan and have the authority to enter into, extend, or renew an agreement or contract with a service provider on behalf of such Plan. All Service Provider Fee Disclosure documents and Participant Fee Disclosure documents are posted and stored on SponsorFIT. You may elect to make SponsorFIT your primary delivery mechanism to receive the Service Provider Fee Disclosure and Participant Fee Disclosure by selecting Electronic Copy below. From SponsorFIT you may download files in a PDF format or print directly from the website. If no election is made below one paper copy will be delivered to the designated Responsible Plan Fiduciary via postal service.

1. [X] Electronic Copy - E-mail notifications to you which include a link to SponsorFIT, our secure website, where current and prior fee disclosure documents are posted. This is the preferred method as you may receive multiple updated disclosures as often as monthly.

- I agree to receive notice via e-mail for fee disclosure updates posted on SponsorFIT.
I agree to access and review Service Provider Fee Disclosures and Participant Fee Disclosures on SponsorFIT.
I agree to notify Corebridge Financial if I have any questions pertaining to fee disclosure documents.
Upon a change in the Responsible Plan Fiduciary, an updated Designation of Responsible Plan Fiduciary form will be provided to Corebridge Financial.

RPF Printed Name: Early Learning Coalition of Broward County, Inc. Board of Directors Title: Coalition Fiduciary

Address: 1475 West Cypress Creek Road Suite 301 City: Fort Lauderdale State: FL ZIP: 33309 Phone: 954-377-2188

E-mail Address: 403BPlan@elcbroward.org

I authorize the two persons listed below to receive duplicate e-mail notices concerning fee disclosure documents. I understand that each authorized individual who does not have access to SponsorFIT must register to access fee disclosure documents.

[] Copy 1 or [X] Plan Administrator

Printed Name: Christine Klima Title: Chief Administrative Officer

Address: 1475 West Cypress Creek Road Suite 301 City: Fort Lauderdale State: FL ZIP: 33309 Phone: 954-377-2188

E-mail Address: cklima@elcbroward.org

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ITEM #/MEETING:	B252GOV2 / Board
DATE:	October 14, 2024
SUBJECT:	Update to Employment Application, Background Checks, Drug Testing and Employee Arrests Policy
FOR ACTION:	Yes
RECOMMENDED ACTION:	<ol style="list-style-type: none"> 1. Approve updates to the Employment Application, Background Checks, Drug Testing and Employee Arrest Policy 2. Approve the CJIS Policy & Procedure
FINANCIAL IMPACT:	None
ELC STAFF LEAD	J Merritt

Background

ELC’s are required to update its Policies and Procedures/Employee Handbook annually to adhere to any changes or updates included in DEL’s Grant Agreement. Included in the FY 24/25 Grant Agreement effective July 1, 2024 were verbiage changes pertaining to background checks for the various levels of staff as well as some additional Statue changes.

Additionally, ELC Broward must comply with changes to the Criminal Justice Information Services (CJIS) as it pertains to the level of background screenings required for each staff role as well as the security of the related data. ELC Broward has updated and created a CJIS Policy & Procedure Compliance document to clearly identify and limit those who are able to access background screening information. In accordance with that updated policy, all information is now contained on a standalone (not in the cloud) computer system, with limited staff access to those that have passed the training required by CJIS. (See Attached Policy & Procedure Manual)

Current Status

In accordance with the above-mentioned changes, ELC Broward has updated the policy related to the level of background screenings for each staff role and created a CJIS Policy & Procedure Compliance document to clearly identify and limit those who can access background screening information. Additionally, all screening information is now contained on a standalone computer system (not in the cloud), with limited staff access to those that have passed the training required by CJIS (per the CJIS compliance document). See Attached Policy & Procedure Manual.

On March 21, 2024, CJIS conducted an on-site review of our facilities and Policies & Procedures. We have yet to receive the formal written report with the results of the review, however, we were informed at the time that everything was in order and there were no findings to follow up with.

All Policies & Procedures presented have been reviewed by General Counsel Julie Klahr prior to presentation to the Governance Committee.

Recommendations

Governance Committee Recommend the Board

1. Approve updates to the Employment Application, Background Checks, Drug Testing and Employee Arrest Policy
2. Approve the CJIS Policy & Procedure

Supporting Documents

- Background Screenings Job Description – Level of Screening Required
- Employment Application, Background Screening, Drug Testing and Employee Arrest Policy
- CJIS Policy & Procedure Manual

Department	Level I	Level II	Justification
C-Suite Executives <ul style="list-style-type: none"> • Chief Executive Officer • Chief Administrative Officer • Chief Operating Officer • Chief Program Officer • Chief Information Officer 		x	Direct contact with children at outreach events and child care settings.
Communications <ul style="list-style-type: none"> • Senior Director • Communications Manager • Outreach Specialist 		x	Direct contact with children at outreach evens and child care settings
Customer Service <ul style="list-style-type: none"> • Customer Service Manager • Customer Service Supervisor • Customer Service Specialist 		x	Direct contact with children at the office site as part of conducting child placements.
Education <ul style="list-style-type: none"> • Senior Director of Education Programs • Director of Education Program Assessment • Quality and Education & Inclusion Managers • Inclusion Coordinators & Specialist • Quality and Education Coaching Coordinators & Specialist 		x	Direct contact with children at child care centers conducting CLASS Observations or training & coaching educators onsite
Family Services <ul style="list-style-type: none"> • Senior Director • Family Services Manager • Family Services Line Supervisors & Specialists • Family Services Assistant 		x	Direct contact with children at the office site conducting child placements
Provider Relations <ul style="list-style-type: none"> • Director of Provider Relations • Provider Relations Supervisor • Provider Relations Specialists 		x	Direct contact with children at Child Care centers conducting on-site monitoring reviews.
Education <ul style="list-style-type: none"> • Quality Education Manager – stipends • Education Stipend Specialist 	x		No direct contact with children.
Executive / Operations <ul style="list-style-type: none"> • Executive Administrative Assistant 	x		No direct contact with children.

<ul style="list-style-type: none"> Executive Administrative Assistant & Special Projects Coordinator 			
<p>Family Services</p> <ul style="list-style-type: none"> Family Services Manager-Trainer Family Services Specialists II-Training 	x		No direct contact with children.
<p>Finance</p> <ul style="list-style-type: none"> Controller Accounting Specialist Accountant Payroll Specialist Vendor Maintenance Specialist Purchasing and Procurement Specialist Contract Administration Manager Contract Specialist Office Specialist 	x		No direct contact with children
<p>Provider Reimbursement</p> <ul style="list-style-type: none"> Senior Director of Provider Reimbursement Provider Reimbursement Manager Provider Reimbursement Specialists 	x		No direct contact with children
<p>Human Resources</p> <ul style="list-style-type: none"> Director of Human Resources Human Resources Specialist 	x		No direct contact with children
<p>Information Technology</p> <ul style="list-style-type: none"> Software Support Engineer System Administrator Data Analysts Application Support Specialist IT Support Specialist 	x		No direct contact with children
<p>Quality Assurance</p> <ul style="list-style-type: none"> Quality Assurance Manager Quality Assurance Specialists 	x		No direct contact with children

02.01.005 Employment Application, Background Checks and Drug Testing

This policy and procedure establishes guidelines for recruitment and employment at the ELCBC.

It is the policy of the ELCBC to screen all potential employees as part of the recruitment program in an effort to establish and maintain an effective work force. The ELCBC relies on the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. All job offers extended and if applicable, payments of any relocation expenses to new applicants are contingent upon successful completion of a background check. After an applicant has successfully completed a background check and screening, the new employee may begin work as long as the applicant has met all of the ELCBC's requirements for employment for the contemplated job position. Background screening is part of the ELCBC's overall employment screening process and does not alone guarantee direct employment or a contractual relationship with the ELCBC. For purposes of this policy, a background screening is "completed" when a person has finished the background screening process and is found upon completion of the screening process to be eligible for employment pursuant to applicable Florida statutes. Employees will be expected to undergo a drug test as part of their employment screening. A "Level I or II" or other ~~state required~~ state-required background screening shall be as defined by Florida Statutes and shall be done in accordance with applicable Florida Statutes which include but are not limited to Section 943.0542 and Chapter 435, Florida Statutes. Employees who are changing positions within the organization and such new positions ~~require supervision of employees or have a special fiduciary responsibility because of their position (finance, information technology, and Human Resources Department staff)~~ requires a Level II screening and their current position requires a Level I screening they will be required to update their background screening status with the ELCBC to finalize the offer.

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Any misrepresentations, falsifications, incomplete or material omissions in any of this information or data may result in the individual's exclusion or disqualification from further consideration for employment or separation from current employment. If the person has been hired, immediate termination of employment will occur. Copies of background check consent forms and background reports will be maintained in a separate and confidential file. No results of a background screening will be released by the ELCBC to a third party unless authorized by applicable Florida or federal law, and/or by the Florida Department of Law Enforcement ("FDLE"). The ELCBC understands that all background checks and screenings done pursuant to applicable laws are confidential and will not be shared or released to third parties that are not ~~authorized~~ authorized to have such information in accordance with applicable law.

All employees will have criminal and other background information verified as a condition of employment and periodically thereafter if they remain employed with the ELCBC. ~~Employees are required to undergo a Credit History Check if they are to be issued a ELCBC credit card. Additionally, employees who are deemed by the ELCBC to have a special fiduciary responsibility because of their position (finance, information technology, and Human Resources Department staff) will also be required to undergo a criminal background screen on an annual basis.~~ Background checks and screenings are conducted to verify the accuracy of the information provided and determine an individual's suitability for employment. Background verification may include, but is not limited to criminal, education, employment history, credit, and professional and personal references. All employees will undergo a Level I or II background screening as required by applicable Florida Statutes, which include but is not limited to Section 943.0542, Florida Statutes and the ELCBC's most current funding agreement with the ~~Office of Early Learning~~ State of Florida, Department of Education, Division of Early Learning (DEL, the Division) ("Grant Agreement").

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~~The ELCBC shall require any sub recipient, contractor or subcontractor it retains that also meets the definition of qualified entity to likewise register and have all of the employees it assigns to work under the terms of this agreement screened in a manner consistent with s. 943.0542, F.S.~~

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~~To be in compliance, employee background screenings must be from no earlier than five years before this agreement's effective date.~~

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~~• The ELCBC shall update the background screening every five years before the anniversary date of the prior background screening check, and thereafter if the individual continues performing under this agreement.~~

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~~• The ELCBC shall arrange for and pay all the costs for background screenings and will be done by a provider that has been licensed by the state of Florida to administer background screenings if such screenings are not done by the ELCBC. If the background screening is done by a state-licensed provider, the results of a background screening for an employee, or applicant shall be forwarded directly to the ELCBC by the licensed, state-approved provider that performed the screening.~~

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~~• Former employees who are re-hired by the ELCBC after more than ninety (90) days of separation of employment with the ELCBC will be required to undergo background screening and checks.~~

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The ELCBC shall comply with and have written policies including the items listed in this section. An ELC with more restrictive background screening policies shall include the items listed in this section as a minimum standard.

1. ~~The ELCBC shall conduct employee background screening in accordance with the requirements in this section.~~

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2. ~~"Qualified entity," as defined in s. 943.0542, F.S., means a business or organization, whether public, private, operated for profit, operated not for profit, or voluntary, which provides care or care placement services, including a business or organization that licenses or certifies others to provide care or care placement services. "Covered individual", as defined in 34 U.S.C. § 40104, means an individual who has, seeks to have, or may have access to children, the elderly, or individuals with disabilities, served by a qualified entity; and who is employed by or volunteers with, or seeks to be employed by or volunteer with, a qualified entity; or owns or operates, or seeks to own or operate a qualified entity.~~

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3. ~~An ELCBC may be considered a qualified entity and therefore, shall register with the Florida Department of Law Enforcement (FDLE). The ELCBC shall have all employees assigned to work on this agreement screened in a manner consistent with s. 943.0542, F.S.~~

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1. ~~For an ELCBC that meets the definition of a "qualified entity" and has staff that meet the definition of a "covered individual," those ELCBC staff shall receive a level 2 background screening, per s. 435.04, F.S., that requires fingerprinting for statewide criminal history records checks through FDLE, and national criminal history records checks through the Federal Bureau of Investigation and may include local criminal records checks through local law enforcement agencies.~~

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2. ~~For an ELCBC that meets the definition of "qualified entity" but determines that certain ELCBC employee(s) do not meet the definition of a "covered individual", while having access to confidential information, those ELCBC staff shall receive a level 1 background screening, per s. 435.03, F.S., that requires screening for employment history, statewide criminal correspondence checks through FDLE, a check of the Dru Sjodin National Sex Offender Public Website, and a local criminal records check through local law enforcement agencies~~

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4. The ELCBC shall require any subrecipient, contractor, or subcontractor it retains that also meets either of the criteria set forth in sub-paragraphs 3.1 and 3.2 above to be screened accordingly. The ELCBC shall ensure that background screening of subrecipient, contractor, and subcontractor staff is complete prior to providing services under the agreement.

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5. The ELCBC shall obtain and maintain on file the following documentation for all employees prior to their first day of employment and subrecipient, contractor, and subcontractor staff prior to their first day of work associated with this agreement:

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1.5. Documentation that the individual complies with the background screening standards set forth in s.435.03, F.S or 435.04, F.S. as applicable.

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1.6. The highest level of education claimed if the position requires.

1.7. All applicable professional licenses claimed if the position requires.

1.8. Applicable employment history if the position requires.

6. Employee background screenings must be from no earlier than five (5) years before the employee's ELCBC employment date.

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7. The ELCBC shall update an individual's background screening every five (5) years on or before the anniversary date of the prior background screening check and thereafter if the individual continues performing under this agreement.

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8. The ELCBC shall repeat the background screening if there is a 90-day lapse in employment from working on this agreement. The ELCBC shall rescreen the person before assigning the person to this agreement.

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9. The ELCBC shall arrange for and pay all costs for employee background screenings and will be done by the ELCBC through the CJIS system. Please refer to the **ELC Broward Policy and Procedures for CJIS Compliance**. If the background screening is done by a state-licensed provider, the results of a background screening for an employee, or applicant shall be forwarded directly to the ELCBC by the licensed, state-approved provider that performed the screening

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10. The ELCBC shall require each employee it assigns to this agreement to notify the ELCBC within forty-eight (48) hours of being arrested for any criminal offense.

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11. The ELCBC shall review the alleged offense within forty-eight (48) hours of notification, determine if the offense is one that would exclude the employee under a level 2 background screening and, if so, remove the employee from work on this agreement. If the 48-hour period falls on a Saturday, Sunday, or federal holiday, the determination shall occur the next business day.

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12. The ELCBC shall not allow the employee to return to work on this agreement until cleared of all charges that would exclude the employee under a level 2 background screening.

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13. As defined in 402.302, F.S., "A volunteer who assists on an intermittent basis for less than 10 hours per month is not included in the term 'personnel' for the purposes of screening and training if a person who meets the screening requirement of s. 402.305(2) is always present and has the volunteer in his or her line of sight." Background screening costs for ELCBC board members and volunteers are allowable ELCBC expenditures.

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14. The ELCBC shall require, if applicable, its subrecipient, contractor, or subcontractor to:

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1. Notify the ELCBC within forty-eight (48) hours of an employee being arrested or removed from working on the agreement for any criminal offense.

2. Review the alleged offense within forty-eight (48) hours, determine if the offense is one that would exclude the employee under a level two background screening and, if so, remove the employee from work on the agreement. If the forty-eight-hour period falls on a Saturday, Sunday, or federal holiday, the determination shall occur the next business day.

3. Not permit the employee to return to work on the agreement until cleared of all charges that would exclude the employee under a level two background screening.

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The ELCBC shall require any sub recipient, contractor or subcontractor it retains that also meets the definition of qualified entity to likewise register and have all of the employees it assigns to work under the terms of this agreement screened in a manner consistent with s. 943.0542, F.S.

~~• To be in compliance, employee background screenings must be from no earlier than five years before this agreement's effective date:~~

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~~• The ELCBC shall update the background screening every five years before the anniversary date of the prior background screening check, and thereafter if the individual continues performing under this agreement:~~

~~• The ELCBC shall arrange for and pay all the costs for background screenings and will be done by the ELCBC through the CJIS system. Please refer to the ELC Broward Policy and Procedures for CJIS Compliance, a provider that has been licensed by the state of Florida to administer background screenings if such screenings are not done by the ELCBC. If the background screening is done by a state-licensed provider, the results of a background screening for an employee, or applicant shall be forwarded directly to the ELCBC by the licensed, state-approved provider that performed the screening.~~

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~~• Former employees who are re-hired by the ELCBC after more than ninety (90) days of separation of employment with the ELCBC will be required to undergo background screening and checks:~~

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~~Any subrecipient, contractor, or subcontractor who does not meet the definition of "Qualified Entity" or who FDLE has determined does not meet the definition of "Qualified Entity" or whose employee(s) does not meet the definition but that employee(s) will perform duties under contract with the ELCBC and are permitted unsupervised access to ELCBC or DEL confidential information (about the children in care or their family and child care providers) shall comply with all requirements listed in Section E above. However, the screening shall only include the equivalent of a level 1 background screening that requires screening for employment history, statewide criminal correspondence checks through FDLE, a check of the Dru Sjodin National Sex Offender Public Website, and local criminal records check through local law enforcement agencies. For subrecipients, contractors, or subcontractors that have staff residing out of the State of Florida, the ELCBC's agreement with the subrecipient, contractor, or subcontractor shall include a requirement for the subrecipient, contractor, or subcontractor employees assigned to the agreement to receive the equivalent of a level 1 screening in the state in which the employee resides.~~

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~~• Any subrecipient, contractor, or subcontractor who does not meet the definition of "qualified entity" and who has staff that will perform duties under this agreement, but will have absolutely no interaction with nor be present around a child in care nor will they have access to any confidential information about either a child in care or that child's family is not required to submit its employees to a background screening.~~

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~~• Written policies may exclude reference to a subrecipient, contractor, or subcontractor if not applicable. However, if an ELC contracts with a subrecipient, contractor, or subcontractor during the term of this agreement, the ELC must update the policies to include reference, and these requirements must be included in the agreement with the subrecipient, contractor, or subcontractor.~~

If an applicant or employee disputes the accuracy of any information obtained in a background screening, the applicant or employee should be referred to the agency that provided the information to the Coalition. The only basis for dispute of the results of a background screening for employment at the ELCBC is mistaken identity

~~• There is no background screening requirement for employees of any contractor or subcontractor that does not meet the definition of "qualified entity" and who will perform duties under this contract but will have absolutely no interaction with nor be in the presence of a child in care nor have access to confidential information about either a child in care or his family:~~

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- ~~Any sub recipient, contractor or subcontractor who does not meet the definition of "qualified entity" but who will perform duties under contract with the ELCBC and who has access to a child care location while children are present, or who will have access to confidential information about the children in care of their family shall comply with all of the above:~~

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An employee who is arrested on any criminal or civil violation of the law is responsible for notifying his/her immediate supervisor and Human Resources immediately. When an employee is arrested or convicted of violating the law, a determination to continue employment will be made subject to Florida Statute Ch. 435.04. The ELCBC shall not allow the employee to return to work until cleared of all charges.

The requirements set forth in this policy as it pertains to employees and applicants shall also apply to interns and volunteers of the ELCBC.

Refer to ELCBC's Employee Arrests and Criminal Charges Policy.

02.01.063 Employee Arrests and Criminal Charges

~~The ELCBC ensures all employees can be entrusted with the safety of the population the ELCBC serves. This policy provides the foundation for this requirement.~~

~~All ELCBC employees are required to pass a level II background screening; a Level I or 2 background screening. An employee who has been arrested or charged with any criminal offense while employed with the ELCBC is required to notify the ELCBC within 48 hours of being arrested.~~

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~~Employees are required to personally notify their immediate supervisor and the HR Manager of any arrest or charge for a criminal offense. Upon the ELCBC's notification of the arrest or charge for a criminal offense by the employee, the offense would be reviewed by Human Resources and an executive team designee to make a determination as to the status of continued employment with the ELCBC and whether or not to place the employee on unpaid leave. If any employee has been placed on unpaid leave by the ELCBC as set forth in this policy, the employee will not access or attempt to access any of the ELCBC internal IT, business or operational systems, or contact or attempt to contact any clients, board members, providers or other persons or entities supported by or doing business with the ELCBC during such period of leave unless such access or contact has been approved by the ELCBC. In addition, if any employee has been placed on unpaid leave by the ELCBC as set forth in this policy, the employee will not attend, participate or present themselves as a representative of the ELCBC at any ELCBC-sponsored events, programs or functions during such period of leave unless such attendance, participation or representation has been authorized by the ELCBC. Any approval or authorization as stated above shall come from the designee of the executive team of the ELCBC. Notwithstanding the foregoing, any approval by the ELCBC of leave for an employee that is due to an arrest or charge for a criminal offense shall not limit or prevent the ELCBC from terminating an employee while on leave if the ELCBC believes it is in the best interest of the organization.~~

~~If it is determined the offense would pass a level I or II background screening required by the terms of the OEL grant agreement, the employee may be returned to his or her position and may be reimbursed for up to 10 days of unpaid leave, however, this reimbursement will be the sole determination of the ELCBC based on a case-by-case basis and in conjunction with all applicable laws. If the determination is the offense would not pass a level I or II background screen required by the terms of the OEL grant agreement, the employee will be terminated immediately unless the employee is eligible and the ELCBC chooses to seek a statutory exemption on behalf of the employee in accordance with Florida statutes, rules and regulations. Other than the aforementioned scenarios, in no event shall the ELCBC be required to seek or grant a statutorily-based exemption for an employee under this policy and procedure.~~

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~~An employee's failure to notify the ELCBC within 5 calendar days 48 hours of being arrested or charged with a criminal offense may lead to disciplinary action up to and including termination.~~

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The employee will be responsible for providing the ELCBC with all the necessary official and/or certified documentation from any governmental charging and/or arresting authority regarding any dismissal of charges, expungement of any arrests or exoneration from any charges by a court or authority of competent jurisdiction in order to reinstate an employee to their current position provided the employee has not been terminated from employment with the ELCBC. Other than the aforementioned scenarios, an employee will not have an automatic right of reinstatement of employment with the ELCBC if an employee is terminated from employment and said arrest or charges against the employee are later dismissed by any governmental charging and/or arresting authority or the employee is exonerated by a court or authority of competent jurisdiction.



ELC Broward Policy and Procedures for CJIS Compliance

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PURPOSE

The Early Learning Coalition of Broward County, Inc. (ELC) shall adhere at a minimum to the CJIS Security Policy, the ELC may augment or increase the standards, but will not detract from the CJIS Security Policy Standards.

The HR Department will retain the CJIS Security Policy and will notify and disseminate updates and changes when needed.

PERSONALLY IDENTIFIABLE INFORMATION (PII)

PII is information which can be used to distinguish or trace an individual's identity such, but not limited to, name, social security number, or biometric records, alone or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, or mother's maiden name.

PII will not be extracted from criminal justice information (CJI). In circumstances where it may need to be extracted, personnel must have written consent from the Director of Human Resources. All electronic files that contain PII will only be available to ELC personnel who have the proper level of security awareness training. PII will not be sent through any form of insecure electronic communication as significant security risks emerge when PII is transferred from a secure location to a less secure location or is disposed of improperly. All physical files that contain PII will reside within a locked file cabinet or room when not being actively viewed or modified. PII is not to be downloaded to workstations or mobile devices (such as laptops, personal digital assistants, mobile phones, tablets or removable media) or to systems outside the protection of the ELC. When disposing of PII the physical or electronic file should be shredded or securely deleted. All disposal of PII will be done by authorized ELC personnel. PII shall not be stored or transmitted via personally owned devices. PII may not be taken home by any ELC member. PII must not be disseminated to other agencies.

INFORMATION EXCHANGE

Before disseminating criminal justice information (CJI) the ELC will contact FDLE Criminal History Services at (850) 410-8161 for written authorization to release the information to the requesting Agency. The ELC will verify the receiver of the information. ELC does not have a list of current authorized individuals/agencies but will validate the receiver upon request. The ELC will put forth formal agreements with other agencies when information is requested prior to sharing criminal justice information as well as use of secondary dissemination.

All CJI released to other agencies shall be documented in the dissemination log including date, subject's name, SID or FBI number, requestor, requestor agency, reason disseminated, and purpose code.

INFORMATION HANDLING

Information obtained from the Florida Department of Law Enforcement Secure Mail application, must only be used for statute mandated purposes only. Personnel must follow all CJIS Security Policy, state and federal rules and regulations, and User Agreement regarding CJI information. The ELC will not store CJI information outside the state of Florida.

All personnel with access to CJI, audio as well as visual, shall receive the proper training within 30 days of hire. CJI or PII will not be transmitted via email unless encrypted. All information outlined in the information exchange and disposal of physical media shall be followed.

The ELC utilizes a password encrypted external hard drive and a standalone laptop for storage of criminal justice information. The laptops and external Hard Drive are kept in a physically secured building inaccessible to non-authorized individuals. The doors have key locks that are only accessible by ELC HR employees. The laptop is encrypted with BitLocker, which is FIPS 140-2 certified encryption.

Physical information, such as reports and criminal histories that contain criminal justice information are stored in the HR Personnel office that is only accessible to ELC HR personnel. The documents are stored in a locked filing cabinet and are only removed when needed for operational purposes. When removed, the information is kept by an authorized individual and then returned. The removal is documented in a log.

All computers within the facility are positioned in such a way to prevent unintentional viewing or shoulder surfing.

INCIDENT RESPONSE

Should an incident occur involving the CJIS stand-alone laptops, the LASO shall be contacted immediately. If it is deemed by the LASO to be a security breach of confidential information, a Security Incident Response Form will be filled out and submitted to FDLE ISO at fdleciisiso@flcjin.net.

All users are responsible for reporting known or suspected information or information technology security incidents. All incidents must be reported immediately to the ELC LASO. The LASO will inform a member of IT and document the incident.

If a suspected incident occurs on a user's laptop, the user shall not turn off the device. The user will leave the device on and report the incident. A member of IT will look over the device and determine if the incident is contained to the one device or if it is within the ELC system.

The ELC will employ Malwarebytes on all desktop and laptop devices and will ensure that the antivirus software is up to date.

Incident response will be managed based on the level of severity of the incident. The level is a measure of its impact or threat on the operation or integrity of the ELC and its' information. High Level (potential to impact the network or criminal justice information), Medium Level (potential to impact one system or non-critical system), and Low Level (has little or no risk of infecting a criminal justice system).

The ELC will identify the security breach by conducting the following:

1. Confirm the discovery of a compromised resource(s).
2. Evaluate the security incident.
3. Identify the system(s) of information affected.
4. Review all preliminary details.
5. Characterize the impact on the ELC as: minimal, serious, or critical.
6. Determine where and how the breach occurred.
 - a. Identify the source of compromise and the time frame involved. Review the network to identify all compromised or affected systems.
7. Examine appropriate system and audit logs for further irregularities.
 - a. Document all internet protocol (IP) addresses, operating systems, domain system names and other pertinent system information.
8. Initiate measures to contain and control the incident to prevent further unauthorized access.
9. Document actions throughout the process from initial detection to final resolution.

If the incident is in physical form (copy of CJi in paper format), the individual must notify the expected breach to the ELC's LASO immediately and provide specific details regarding the loss of the CJi (where it occurred, who was involved, the possible liability anticipated by the loss of information).

ACCOUNT MANAGEMENT

The management of CJi system/file accounts shall be conducted by Information Technology personnel at the direction of the LASO in accordance with all policies and CJIS Security Policy requirements. New HR personnel will gain access to all systems/files upon start date but will lose access to CJi systems if training courses are not completed or passed within 30 days. All user accounts of retired, terminated or otherwise former and non-working employees shall be disabled and revoked immediately or as soon as practicable. User accounts suspected of compromise shall be immediately disabled upon first discovery of compromise. Logs of access privilege changes shall be maintained for a minimum of one year and the validation process documented.

The ELC LASO (Director of Human Resources) is the point of contact for all accounts. The LASO shall manage information system accounts to include establishing, activating, modifying, reviewing, disabling, and removing user accounts on all Criminal Justice Information Systems.

Account Creation (for all applicants):

1. Upon completion of appropriate state and national fingerprint-based records check, the ELC will notify the LASO and provide the following information regarding the user:
 - A. Applicant full name
 - B. Applicant date of birth
 - C. Applicant social security number
 - D. Applicant start date
 - E. Applicant assigned MDT (laptop)
 - F. Applicant system(s) access
 - G. Applicant system(s) permissions
2. The ELC IT Dept will create and establish a local account for the applicant. Each account is uniquely identified by a username derived from the first initial followed by last name. All accounts are created to ensure a unique username for every individual.
3. The LASO will identify the level of authority for the user for each application.
 - A. Admin
 - B. User
 - C. Records
 - D. Human Resources
4. The ELC IT Dept will provide the initial credentials and temporary password to the user.
5. Upon completion of paperwork, the user will be issued ELC equipment delegated to the users' position within the ELC.
6. The LASO and ELC IT Dept will meet with the new user upon starting to ensure proper access to each information system is granted.

Account Modification/Termination (for users with CJIS laptop access):

In the event of a status change for those staff with access to the stand-alone laptops such as promotion, demotion, suspension, leave or voluntary or involuntary termination, HR staff will immediately notify the LASO and IT of the change of status to ensure appropriate access changes are made to systems and applications.

Account Validation (for users with CJIS laptop access):

- The LASO will validate ELC User Accounts and Access Privilege Levels annually.
- The LASO will document the date and time of the validation on the ELC Validation Form.
- The LASO will verify that all active accounts are current and up to date.
- Any changes made by the LASO involving an account will be documented.

SYSTEM ACCESS CONTROL

The ELC does not allow multiple concurrent sessions.

REMOTE ACCESS

The ELC does not utilize remote access to the CJIS laptops.

PERSONALLY OWNED INFORMATION SYSTEMS

Personally owned devices include cell phones, tablets or any other device that is owned and maintained by the user, not the ELC.

Personally owned devices are not allowed to access the ELC's network. Therefore, a device that is not owned by ELC Broward, shall not access, process, transmit and/or store CJI. Under no circumstance are users allowed to connect their personal device to the ELC network or any ELC owned devices, applications or systems.

AUTHENTICATION STRATEGY

The ELC uses two stand-alone laptops to complete the process of sending and retrieving information. The main computer is used to send criminal justice information, and the other is used to save the results that are retrieved. Both computers require a password for use. Both laptops are behind locked doors and are accessible only to HR and IT personnel who have completed the CJIS training.

MEDIA PROTECTION

Media in all forms (electronic and physical) shall be protected at all times. Media is restricted to authorized individuals. Only those users of the ELC who have appropriate security awareness training will be allowed to handle criminal justice information in any form.

Electronic media (i.e. hard drives, disks, flash drives, servers, etc.) shall be behind locked doors at all times with access granted only to authorized personnel only. Any computer that accesses criminal justice information within the facility will have a screen cover to ensure that information is not viewable by any unauthorized individual. CJI shall be destroyed when not in use by procedures notated in the disposal of electronic media sanitization and disposal policy.

Physical media (i.e. physical documents) shall only be stored until it is retained electronically. The ELC will ensure that only authorized individuals will be granted access to media containing criminal justice information. The media will be stored within the HR Office room and kept behind locked doors and locked cabinets.

When no longer needed, the electronic media will be disposed of by authorized ELC personnel. Hard copies will be shredded by authorized personnel by using a crosscut shredder.

Any media that is transported outside the physically secure location will at no time be released to an unauthorized person or left without proper documentation. Any physical media that is transported outside the physically secure location will be kept in a sealed envelope with evidence tape to ensure that the chain of custody is kept. All electronic media transported will be encrypted using an application that is FIPS 140-2 certified and employs at least 128-bit encryption. When the media is released to another user, the user will document the transaction in a secondary dissemination log for validation purposes.

ELECTRONIC MEDIA SANITIZATION AND DISPOSAL

Electronic media that has reached the end of its lifecycle must be sanitized and disposed of to ensure that criminal justice information is not viewed or accessed by unauthorized individuals. Electronic media is defined as any electronic storage device that is designed to store data in a digital format. This includes, but is not limited to: memory device in laptops, computers, and mobile devices; and any removable, transportable electronic media, such as magnetic tape or disk, optical disk, flash drives, external hard drives, or digital memory card.

All electronic media no longer in use will be sanitized prior to disposal or release for use to unauthorized individuals. The device will be overwritten at least three times by using *CCleaner*. The sanitization of the hard drive is not complete until the third wipe passes, and a verification pass is complete. Once overwritten, the device shall be stored behind a locked door until disposed of by ITAMG. Electronic media unable to be sanitized or inoperable will be shredded and destroyed. All forms of destruction of electronic media will be witnessed or carried out by authorized ELC personnel.

DISPOSAL OF PHYSICAL MEDIA

Disposal and destruction of physical media will minimize the risk of sensitive information compromise by unauthorized individuals. Physical media refers to media in printed form. This includes printed documents, printed imagery, and printed faxes.

When no longer needed, all physical media will be disposed of using a cross shredder by ELC HR Personnel and document it in ELC Physical Media Destruction Log.

PHYSICAL PROTECTION

The purpose of this policy is to provide guidance for all ELC personnel, support personnel and private contractors and vendors for the physical, logical, and electronic protection of criminal justice information.

Only authorized personnel have access to the building where criminal justice information systems and components are located. The building is equipped with badge swipe access for ELC personnel.

The ELC does not allow unescorted access by any non-ELC member.

All computer screens will be turned away from public view.

All physical media containing CJJ will be locked in filing cabinet in a locked office. Only authorized personnel will have a key to the cabinet.

All computer components will be locked in the secure server room. Only IT will have access to the server room.

Any transportation of CJJ will be done so securely. Only authorized personnel can transport CJJ. It will physically be with the personnel or, if electronic, will be done so encrypted meeting the FIPS 140-2 standard.

All ELC CJIS stand-alone laptops will be equipped with boundary protection tools and spam and spy ware to avoid any intrusion attacks.

ENCRYPTION

When CJJ is transmitted outside the physically secure location, the ELC will encrypt all data with at least 128-bit encryption. The encryption mechanism shall meet FIPS 140-2 requirements, and the certificate shall be kept on file at all times.

VOICE OVER INTERNET PROTOCOL

The ELC does utilize a Voice over Internet Protocol (VoIP) for the telephone system but not to discuss CJJ.

PATCH MANAGEMENT

All workstations, mobile devices and servers owned by the ELC must have up-to-date operating system security patches installed to protect the device and network from known vulnerabilities.

Workstations, desktops and laptops have automatic updates enabled for the operating system patches. Current ELC servers have the minimum baseline requirements that define the default operating system level, service pack, hotfix, and patch level required to ensure the security of the ELC's data and network.

IT will manage the patching needs for the servers on the network. In addition, they will manage the patching needs for all workstations on the network. IT will routinely assess the compliance of the patching policy and will provide guidance to all personnel of any security and patch management issues. IT also approves monthly and emergency patch deployments if necessary.

IT will monitor and report the outcome of each patching cycle to the ELC LASO. This will enable the LASO to assess the current level of risk. If a patch is causing vulnerability on the network or appliance, IT will roll the patch back to lessen the chance of vulnerabilities on the network.

The ELC's IT department shall review all security relevant patches, service packs, and hot fixes from the vendors. Once reviewed, the patches will be fixed promptly.

SECURITY ALERTS AND ADVISORIES

Security alerts and advisories will be subscribed to and released by the ELC IT Department to ensure knowledge of newly discovered threats that may affect ELC Information Systems. ELC IT personnel shall evaluate each security alert to determine its urgency and relevance to the ELC. If an alert is determined to be critical or pertinent to ELC infrastructure, the appropriate personnel will be notified.

The ELC IT department has signed up for alerts and advisories from the following sites:

www.us-cert.gov/ncas/current-activity

<https://tools.cisco.com/security/center/publication>

<https://technet.microsoft.com/en-us/security>

1. The ELC IT Dept will receive information system security alerts and advisories from the above sites.
2. Once an alert has been received or detected and has been determined to be a credible threat, the ELC IT will notify the ELC LASO.
3. ELC IT will take appropriate action depending on the alert. This could include updating security settings and/or issuing information to all relevant ELC personnel with directions to ensure proper handling of the issue.
4. ELC IT will document the details of the alert. The log will remain with the ELC IT for a period of four years.

WIRELESS ACCESS RESTRICTIONS

Currently, the ELC does not utilize Wireless access on CJIS devices.

BLUETOOTH

Currently, the ELC does not utilize Bluetooth Technology on CJIS devices.

PERSONNEL SANCTIONS

All personnel with the ELC shall adhere to all information security topics outlined in this policy. Failure to do so will require review by the ELC head. Once reviewed personnel may receive disciplinary actions, up to and including termination and/or criminal prosecution.



MEETING	B252GOV3 / Board
DATE:	October 14, 2024
SUBJECT:	Updated 5 Year Strategic Plan
FOR ACTION:	Yes
RECOMMENDED ACTION:	Adopt the changes to the 5 Year Strategic Plan
FINANCIAL IMPACT:	No
ELC STAFF LEAD	J. Merritt

Background:

Following the close of the FY23/24 year on June 30, 2024, ELC staff compiled year-end Strategic Plan data for Year 2 of the plan, which was also included in the FY23/24 CEO Performance Evaluation in the Goals section.

ELC staff determined during the year-end review that all goals were still relevant. However, minor adjustments were needed to some objectives and outcomes due to changes in budget, programming changes, and other DEL shifts in priorities.

Current Status:

ELC staff reviewed each of the goals, objectives, and outcomes included in Year 2 of the Strategic Plan and determined that minor language updates/changes were needed to a few objectives and outcomes for the majority of the plan items. Staff felt the updates did not have a significant impact on the overall 5 Year Strategic Plan Goals and Objectives.

However, ELC staff recommend the following more substantive revisions be considered for approval:

Goal 7:

- Objective 5: small verbiage changes to better reflect what the board survey is trying to capture
 - Outcome 2 – Remove, not necessary to achieve the goals in the Strategic Plan
 - Outcome 3 – Remove, not necessary to achieve the goals in the Strategic Plan (Evidenced by attached Board Individual Engagement Report).

- Objective 6: Remove, this metric already included within the Board Survey Results in Objective 5, Outcome 1.

These changes can be seen in document 5.1 Revised 5 Year Strat Plan Revisions.

Recommended action:

Governance Committee recommend the Board Adopt the updated 5-year Strategic Plan.

Supporting Documents

- Strategic Plan with track changes.
- Strategic Plan with revisions accepted.
- Individual Board Engagement Report.

5 Year Strategic Plan

Vision

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

Mission

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

Core Values

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

5 Year Strategic Plan

2022-2027 GOALS

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

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

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

Reported: Quarterly

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

Reported: Quarterly

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

Outcome 1: The overall retention rates for potentially SR eligible families will ~~increase from 80% to 85%~~ stabilize at 80%

Reported: Semi-annual

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

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

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

Reported: Semi-annually

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

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

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

Reported: Annually

5 Year Strategic Plan

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

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

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

Reported: Annually

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

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

Outcome 1: 65% of families with children ages 0-2 who have received a referral, will follow through with their referrals to Early Steps ~~(current rate is 47 percent, 387 of 833 families)~~.

Outcome 2: 75% of families with children ages 3-5 who have received a referral, will follow through with their referrals to FDLRS ~~(current rate is 63 percent, 364 of 580 families)~~.

Reported: Quarterly

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

Reported: Annually

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

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

Reported: Quarterly

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

Reported: Quarterly

5 Year Strategic Plan

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

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

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

Reported: Semi-annual

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

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

Reported: Semi-annual

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

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

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

Reported: Semi-annual

Outcome 2: ELC annual staff turnover will be ~~5% below the National turnover average for similar organizations at or below 15%.~~

Reported: Semi-annual

Outcome 3: ~~2535%~~ of ~~promotional~~ advancement opportunities are filled internally.

Reported: Semi-annual

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

Reported: Annually

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

5 Year Strategic Plan

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

Reported: Annually

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

Reported: Annually

~~Outcome 3: A minimum of 95% of ELC staff will continually pass ELC quarterly security testing.~~

Reported: Annually

Objective 3: ~~A mechanism exists to bring in a regular stream of funding to address an annual structural deficit and an annual process to gradually build a reserve. End each year with a net positive in reserves~~

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

Reported: Annually

Objective 4: ~~Strategy will be in place to~~ obtain dedicated funding for specific unallowable expenses.

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

Reported: Annually

Objective 5: The ELC board is ~~engaged energized, enthusiastic, educated, participates, and works well with partners effectively~~ with staff.

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

Reported: Annually

~~Outcome 2: 100% of the ELC Board will complete and return the Annual Board Survey, which will be conducted prior to the Annual Board Retreat.~~

Reported: Annually

~~Outcome 3: ELC will track the activity of Board members and report on that engagement.~~

Reported: Annually

~~Objective 6: The ELC will have a cohesive board where every member has a voice.~~

~~Outcome 1: Results of the annual board self-survey will show that 90% of board report they feel they have a voice in meetings.~~

Reported: Annually

5 Year Strategic Plan

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Mission

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

Core Values

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

5 Year Strategic Plan

2022-2027 GOALS

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

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

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

Reported: Quarterly

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

Reported: Quarterly

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

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

Reported: Semi-annual

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

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

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

Reported: Semi-annually

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

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

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

Reported: Annually

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

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

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

Reported: Annually

5 Year Strategic Plan

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

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

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

Reported: Quarterly

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

Reported: Quarterly

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

Reported: Annually

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

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

Reported: Quarterly

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

Reported: Quarterly

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

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

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

Reported: Semi-annual

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

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

Reported: Semi-annual

5 Year Strategic Plan

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

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

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

Reported: Semi-annual

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

Reported: Semi-annual

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

Reported: Semi-annual

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

Reported: Annually

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

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

Reported: Annually

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

Reported: Annually

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

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

Reported: Annually

Objective 4: Obtain dedicated funding for specific unallowable expenses.

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

Reported: Annually

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

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

Reported: Annually

FY 23/24 Board Engagement Report

Laurie Sallarulo

Name	Laurie Sallarulo		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	7	7	100%
Exec Committee Meetings Attended	6	7	86%
Finance Committee Meetings Attended	6	7	86%
Governance Committee Meetings Attended	0	1	0%
Nominating Committee Meetings Attended	0	3	0%
PRC Committee Meetings Attended	0	4	0%
Meet & Greets Attended	2	5	40%
Lunch & Learns Attended	0	3	0%
Wine & Cheese Fundraiser Attended		1	
Chancellor Dinner Event Attended		1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC	Yes		\$40

Dawn Liberta

Name	Dawn L.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	6	6	100%
Audit Committee Meetings Attended	2	2	100%
Exec Committee Meetings Attended	5	6	83%
Finance Committee Meetings Attended	5	7	71%
Governance Committee Meetings Attended	1	1	100%
PRC Committee Meetings Attended	3	4	75%
Ad Hoc Fundraising Committee Meetings Attended	1	2	50%
Meet & Greets Attended	4	4	100%
Lunch & Learns Attended	2	3	67%
Wine & Cheese Fundraiser Attended	Yes	1	
Chancellor Dinner Event Attended		1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC	Yes		\$40

Twan Russell

Name	Twan R.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	3	7	43%
Exec Committee Meetings Attended	6	7	86%
Finance Committee Meetings Attended	5	7	71%
Nominating Committee Meetings Attended	3	3	100%
Meet & Greets Attended	0	5	0%
Lunch & Learns Attended	0	3	0%
Wine & Cheese Fundraiser Attended		1	
Chancellor Dinner Event Attended	Yes	1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC	Yes		\$300

FY 23/24 Board Engagement Report

Monica King

Name	Monica K.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	7	7	100%
Audit Committee Meetings Attended	3	3	100%
Exec Committee Meetings Attended	7	7	100%
PRC Committee Meetings Attended	4	4	100%
Meet & Greets Attended	3	5	60%
Lunch & Learns Attended	1	3	33%
Wine & Cheese Fundraiser Attended		1	
Chancellor Dinner Event Attended		1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC	Yes		\$40

Cindy A. Seltzer

Name	Cindy A.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	6	7	86%
Exec Committee Meetings Attended	6	7	86%
Finance Committee Meetings Attended	6	7	86%
PRC Committee Meetings Attended	4	4	100%
Meet & Greets Attended	1	5	20%
Lunch & Learns Attended	0	3	0%
Wine & Cheese Fundraiser Attended		1	
Chancellor Dinner Event Attended		1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC	Yes		\$52.34

Michael Asseff

Name	Michael A.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	6	7	86%
Audit Committee Meetings Attended	3	3	100%
Exec Committee Meetings Attended	7	7	100%
Governance Committee Meetings Attended	0	1	0%
Nominating Committee Meetings Attended	3	3	100%
Ad Hoc Fundraising Committee Meetings Attended	2	3	67%
Meet & Greets Attended	1	5	20%
Lunch & Learns Attended	0	3	0%
Wine & Cheese Fundraiser Attended	Yes	1	
Chancellor Dinner Event Attended	Yes	1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC			

Daniel Foganholi

Name	Daniel F.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	2	4	50%
Meet & Greets Attended	0	2	0%
Lunch & Learns Attended	0	1	0%
Wine & Cheese Fundraiser Attended		1	
Chancellor Dinner Event Attended		1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC			

FY 23/24 Board Engagement Report

Sharonda Bailey

Name	Sharonda B.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	7	7	100%
Nominating Committee Meetings Attended	3	3	100%
Meet & Greets Attended	3	5	60%
Lunch & Learns Attended	1	3	33%
Wine & Cheese Fundraiser Attended		1	
Chancellor Dinner Event Attended		1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC	Yes		\$50

Richard Campillo

Name	Richard C.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	7	7	100%
Audit Committee Meetings Attended	2	2	100%
PRC Committee Meetings Attended	4	4	100%
Meet & Greets Attended	2	5	40%
Lunch & Learns Attended	1	3	33%
Wine & Cheese Fundraiser Attended		1	
Chancellor Dinner Event Attended		1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC	Yes		\$250

Krystie Castillo

Name	Krystie C.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	4	5	80%
PRC Committee Meetings Attended	2	2	100%
Ad Hoc Fundraising Committee Meetings Attended	1	1	100%
Meet & Greets Attended	0	3	0%
Lunch & Learns Attended	1	2	50%
Wine & Cheese Fundraiser Attended		1	
Chancellor Dinner Event Attended		1	
Chancellor Boot Camp Grad Attended		1	
Donation to ELC	Yes		\$40

Kirk Englehardt

Name	Kirk E.		
Engagement Activities	# Attended	# Held	Percent Participation
Board Meetings Attended	6	7	86%
Governance Committee Meetings Attended	1	1	100%
Ad Hoc Fundraising Committee Meetings Attended	3	3	100%
Meet & Greets Attended	1	5	20%
Lunch & Learns Attended	0	3	0%
Wine & Cheese Fundraiser Attended	Yes	1	
Chancellor Dinner Event Attended	Yes	1	
Chancellor Boot Camp Grad Attended	Yes	1	
Donation to ELC			

ELC Broward Contract List 2024-2025

Funder or Vendor Name	Amount	Purpose	Type	Term	Status	Contract Number
Division of Early Learning	\$147,105,326	School Readiness, VPK, PDG & Stimulus	Revenue	7/1/24-6/30/25	Active	EL095
A.D. Henderson Foundation	\$289,103	Peer Support Specialists	Revenue	8/15/24-8/15/26	Active	224007
Broward County	\$3,242,795	SR Match & Special Needs	Revenue	10/1/23- 9/30/24	Active	23-CP-CSA-3516-01
Broward County	\$2,342,795	SR Match & Special Needs	Revenue	10/1/24-9/30/25	Pending	23-CP-CSA-3516-01
Children's Services Council	\$3,503,028	Financially Assisted Child Care	Revenue	10/1/23-9/30/24	Active	23-2580
Children's Services Council	\$3,503,028	Financially Assisted Child Care	Revenue	10/1/24-9/30/25	Pending	23-2580
Children's Services Council	\$4,258,171	Vulnerable Populations	Revenue	10/1/23-9/30/24	Active	23-2581
Children's Services Council	\$4,151,717	Vulnerable Populations	Revenue	10/1/24-9/30/25	Pending	23-2581
City of Fort Lauderdale	\$75,000	SR Match Funds	Revenue	10/1/23-9/30/24	Active	-----
City of Hollywood	\$10,000	SR Match Funds	Revenue	10/1/23-9/30/24	Active	-----
City of Pompano Beach	\$21,500	SR Match Funds	Revenue	10/1/23-9/30/24	Active	-----
City of Deerfield Beach	\$30,000	SR Match Funds	Revenue	10/1/23-9/30/24	Active	-----
United Way	\$136,500	SR Match Funds	Revenue	7/1/24-6/30/25	Active	1718-04-06-01
Children's Forum	\$958,974	INCENTIVE\$® Program	Subrecipient	7/1/24-6/30/25	Active	ELCB1-FY25
First Call for Help/211 Broward	\$230,546	Community Referral Services	Subrecipient	7/1/23-12/31/24	Active	ELCB2
AT&T	\$95,000	Cell Phones and Hot Spots	State Term PO	7/1/24-6/30/25	Ongoing	-----
BlueJean Software, Inc.	\$15,000	Hosting and Support Services	Vendor	7/1/24-6/30/26	Active	ELCB23
Bryan, Miller, Olive, Attorneys	\$25,000	Labor and employment legal services	Vendor	7/1/24-6/30/25	Active	ELCB4-R1
Causetech DBA Achieve	\$10,448	Website Hosting	Vendor	7/1/24-6/30/26	Active	ELCB25
Comcast	\$4,583.64	Internet Services	Vendor	7/1/24-6/30/25	Active	-----
Corporate Translation Services	\$4,000	Interpretation Services	State Term PO	4/6/20-11/3/24	Active	-----
CPR954 LLC	\$15,000	CPR Training for Providers	Vendor	8/15/24-6/30/26	Active	ELCB30
Crown Center	\$416,078	Office Lease (est. annual cost)	Lease	2/1/19-1/31/29	Active	4852-0671-1913.3
FL Dept of Law Enforcement	\$1,556/yr	LiveScan Service (est. annual cost)	Vendor	10/29/18-Ongoing	Active	-----
Goren, Cherof, Doody, Ezrol, PA	\$75,000	Legal Services	Vendor	7/1/24-6/30/25	Active	POC 22-5024-00-FY25
Intermedia	\$61,542.96	Cloud Base Communication Services	Vendor	9/16/24-9/15/27	Active	ELCB31
Keefe McCullough, LLP/ Citrin Cooperman	\$43,100	External Audit Preparation	Vendor	7/1/23-12/31/24	Active	POC-21-0003-006
Klausner, Kaufman, Jensen, Levinson	\$25,000	Retirement Plan legal services	Vendor	7/11/24-6/30/25	Active	ELCB3-R1
One Beat	\$12,000	CPR Training for Providers	Vendor	8/1/24-7/31/26	Active	ELCB29
Revation Systems, Inc.	\$261,113.04	Telecommunication Services	Vendor	9/15/21-9/30/24	Active	MSA
School Board Broward County	\$12,605.51/yr	Gulfstream Early Learning Ctr	Lease	9/5/22-9/4/25	Active	MOU

Scholastic	\$200,000	<i>Supply and Distribution of Children's Books</i>	Vendor	7/1/24-6/30/26	Pending	ELCB27
Sharp	\$35,000	<i>Copier and Printer Rental</i>	State Term PO	11/1/20-9/1/25	Active	101-0018142
Sorensen Consulting	\$29,000	<i>Professional Development Training</i>	Vendor	8/15/24-6/30/25	Active	ELCB19-R1
Vantiv Health	\$10,231.25	<i>Appointment setting software</i>	Vendor	7/1/24-6/30/26	Active	ELCB26
Webauthor	\$169,992	<i>CRM Software</i>	Vendor	7/1/24-6/30/26	Active	ELCB24
Brown & Brown	\$0	<i>Information Sharing Agreement</i>	MOU	8/1/20-7/31/26	Active	-----
Broward County	\$0	<i>Crisis Intervention & Support</i>	MOU	11/18/20-11/17/25	Active	-----
Child Abuse Prevention -CAPTA	\$0	<i>Interagency Referrals Cooperation</i>	MOU	9/1/21-8/31/26	Active	-----
School Board Broward County	\$0	<i>Community Partnership</i>	MOU	1/20/21-6/1/45	Active	Lease Agreement
Seventeenth Circuit Court	\$0	<i>Cooperation Agreement</i>	MOU	6/23/20-Ongoing	Active	-----
University of Florida	\$0	<i>Data Use Agreement</i>	MOU	1/1/19-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 August 2024

Vendor Name	Amount	Purpose
211 Of Broward	27,020.89	July 2024 Invoice
ADP, Inc.	1,367.40	July 2024 Processing Charges from 07/20/24-08/03/24
ADP, Inc.	2,831.40	July 2024 Time & Attendance
AT&T Mobility	7,365.82	August 2024 Cell phone and Data Charges
Blue Jean Software, Inc.	1,050.00	July 2024 Cloud Hosting & Maintenance & Support
Business Card	4,905.59	Bank of America Ops Purchases C. Klima (No individual items > \$1,000)
Business Card-Survey Monkey	2,400.00	ELC Internal & External Surveys 08.2.24-8.1.25
Business Card- Bumblebee Mart	1,229.00	Sensory Play Wall Panel
Citrin Cooperman & Company LLP	2,750.00	ELC 2022 Form 990 Series For year ended June 30,2023
Citrin Cooperman & Company LLP	5,450.00	2023 403B Audit Services
Colonial Life & Accident Insurance	3,334.54	July 2024 Employee Benefits
Dell Marketing L.P.	11,625.00	August 2024 Dell Latitude 5540 BTX Base
FPL	1,145.45	July 2024 Services at Crown Center Ste 309
Goren, Cherof, Doody, & Ezrol, PA	3,725.00	July 2024 Services at Crown Center Ste 309
Indeed	12,024.32	July 2024 Job Posting
Intermedia.net	1,975.18	August 2024 Efax
Intermedia.net	1,144.00	August 24 Microsoft Defender
KnowBe4, Inc.	4,199.00	Sec. Awa. Train. for 216 Emp. 08/08/24-08/07/25
Lakeshore Parent LLC	2,763.65	Model Classroom Design and Installation Services
Lehtinen Schultz PLLC	1,200.00	July 2024 Legal Services
Revation Systems, Inc	7,335.68	July 2024 Services
Sharp Electronics Corporation	2,382.28	July & August 2024 Services for Color
Staples, Inc	1,128.43	July 2024 Office supplies
Sun Life Assurance Company	26,393.63	August 2024 Employee Benefits
The School Board of Broward County	1,030.00	August 2024 Gulfstream Lease Custodial Fees
Vantiv Health, LLC.	4,200.00	ELC Appt Sys Annual Software Licensing Jul24-Jun25
Western NRG, Inc.	1,140.00	SGMS SonicWall TZ670 24x7 Support 08/01/24-07/31/25
Zoom Video Communications, Inc.	2,490.00	Webinar 5000 Monthly Proration for 08/10/24 - 09/9/24
Constant Contact Inc	7,145.40	Email Marketing Mgmt Software for 100,00-105,000 Contacts
Council for Professional Recognition	1,980.00	J.Sanchez/Washington DC/ EELC/10.16-10.19.24



FY25 Match Fundraising Report

Funder	Status	Amount
Coconut Creek	Approved	29,000
Cooper City	Pending Response	5,024
Coral Springs (Community Chest)	Pending Response	2,000
Dania Beach	Pending Response	14,954
Davie	Pending Response	30,263
Deerfield Beach	Pending Response	25,000
Ft. Lauderdale	Approved	100,000
Hallandale Beach	Pending Response	14,954
Hollywood	Pending Response	20,000
Lauderdale By The Sea	Approved	1,000
Lighthouse Point	Pending Response	1,714
Lauderdale Lakes	Pending Response	42,322
Lauderhill	Approved	10,000
Margate	Pending Response	1,000
Miramar	Pending Response	5,000
North Lauderdale	Pending Response	10,000
Oakland Park	Pending Response	10,000
Parkland	Pending Response	3,000
Pembroke Park (Town)	Pending Response	2,186
Pembroke Pines	Approved	35,000
Plantation	Approved	21,900
Pompano Beach	Approved	20,000
Tamarac	Pending Response	34,225
Sunrise	Approved	60,000
Southwest Ranches	Pending Response	1,950
West Park	Pending Response	14,126
Weston	Pending Response	3,725
Wilton Manors	Pending Response	4,240
		522,583
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	3,244,164
CSC	Committed as of July 1	1,482,102
	Total SR Match	5,985,349



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

Board Engagement Calendar FY 24-25

Childcare Small Business Site Visits

***Please Reach out to Lizbeth DelVecchio at Ldelvecchio@elcbroward.org if you would like to RSVP for a site visit.**

Date	Childcare Center Name	Address	Time
<i>Sep. 17, 2024</i>	<i>My First Learning Center</i>	<i>2116 Garfield St., Hollywood, FL 33020</i>	<i>9:30 AM – 11:00 AM</i>
Oct. 8, 2024	Kinder Clues Academy	11880 W State Rd. 84 Suite D1 & D2, Davie, FL 33325	9:30 AM - 11:00 AM
Nov. 19, 2024	Hollywood Preschool	6523 Taft St. Hollywood, FL 33024	9:30 AM - 11:00 AM
Dec. 17, 2024	Eco Kids Bilingual Preschool	10387 Royal Palm Blvd. Coral Springs, FL 33065	9:30 AM - 11:00 AM
Jan. 14, 2025	International Montessori Kids	602 Anderson Cir., Deerfield Beach, FL 33441	9:30 AM - 11:00 AM
Feb. 11, 2025	Craft Learning Center	4000 N. State Rd. 7 Ste. 106, Lauderdale Lakes, FL 33319	9:30 AM - 11:00 AM
Mar. 11, 2025	Creative Child Learning Center III – Nob Hill	1305 SW 101 st . Rd, Davie, FL 33324	9:30 AM - 11:00 AM
Apr. 22, 2025	St. Maximilian Kolbe Catholic Preschool	601 N Hiatus Rd. Pembroke Pines, FL 33026	9:30 AM - 11:00 AM
May 20, 2025	Sunny Seeds Preschool	13750 W. State Rd. 84, Davie, FL 33325	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>Aug. 21, 2024</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM - 12:00 PM</i>
<i>Sep. 18, 2024</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM - 12:00 PM</i>
Oct. 16, 2024	ELC Broward, Training Room	10:00 AM - 12:00 PM
Nov. 20, 2024	ELC Broward, Training Room	10:00 AM - 12:00 PM
Dec. 18, 2024	ELC Broward, Training Room	10:00 AM - 12:00 PM
Jan. 15, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
Feb. 19, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
Mar. 19, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
Apr. 16, 2025	ELC Broward, Training Room	10:00 AM - 12:00 PM
<i>May 21, 2025</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM - 12:00 PM</i>
<i>Jun. 18, 2025</i>	<i>ELC Broward, Training Room</i>	<i>10:00 AM - 12:00 PM</i>

Read For the Record/ Model Classroom Ribbon Cutting

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

Date	Location	Time
TBA	ELC Broward, Model Classroom	TBA

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>Sep. 17-20, 2024</i>	<i>Division for Early Childhood's 39th Annual International Conference on Young Children with Disabilities and their Families</i>	<i>Hilton Riverside New Orleans, LA</i>	<u>Click to Register</u>
Oct. 16-19, 2024	Council for Professional Recognition CDA - Early Educators Leadership Conference (Leading Career Pathways to Equity)	The Capital Hilton, Washington D.C.	<u>Click to Register</u>
Oct. 16-20, 2024	Florida Association for the Education of Young Children (FLAEYC)	Omni Orlando Resort- Orlando, FL	<u>Click to Register</u>
Nov. 6-9, 2024	NAEYC Annual Conference	Anaheim, CA	<u>Click to Register</u>
Jan. 27-30, 2025	National Head Start Winter Leadership Institute	Washington DC	TBA
TBD	Southern Early Childhood Association Conference	Houston, TX	<u>Click to Register</u>
Mar. 6-7, 2025	Rocky Mountain Early Childhood Conference	Denver Marriott Tech Center – Denver, CO	<u>Click to Register</u>
Mar. 13-16, 2025	American Montessori Society – The Montessori Event	Gaylord Palms Resort Orlando, FL	TBA
Apr. 3-5, 2025	Virginia Association for the Education of Young Children (vaeayc)	Richmond, VA	TBA
Apr. 7-9, 2025	InterAct CLASS Summit	New Orleans, LA	TBA
Apr. 21-25, 2025	National Training Institute on Effective Practices: Addressing Challenging Behavior (NTI) Conference	Tampa, FL	TBA
May 19-22, 2025	National Head Start Conference	Columbus, OH	TBA
TBD	Childcare Aware 2025 Symposium	TBA	TBA
TBD	2025 FL Prosperity & Economic Opportunity Solution Summit	TBA	TBA
Jun. 25-29, 2025	FL Family Childcare Home Association Annual Conference	Clearwater Beach, FL	TBA
TBD	2025 FL Learners to Earners Workforce Solution Summit	TBA	TBA
Aug. 30-31, 2025	International Conference on Play-Based Learning and Early Childhood Curriculum	Sydney, Australia	<u>Click to Register</u>

BOARD MEMBER SPONSORSHIP FORM



ELC Board Donations and Sponsorship Opportunities
Please indicate the areas and amount you would like to sponsor below.

Board/Committee Refreshments

- Meet & Greet (Avg. Per Event: **\$80**)
- Lunch & Learn (Avg. Per Event: **\$50**)
- Committee Meetings (Avg. Per Event: **\$40**)
- Board Retreat (Avg. Per Event: **\$300**)
- General Board Engagement Activities (Avg. Per Event: **\$50**)

ELC Unfunded Events

- Table Sponsorships for Award Ceremonies (Annual Avg: **\$3000**)
- Staff Recognition: Awards, Staff Appreciation, & Birthdays (Annual Avg: **\$2500**)
- Provider/Staff Training Food and Refreshments
(Annual Avg. is dependent on amount of trainings: **\$5,000-\$16,000**)
- ELC Promotional/ Giveaways for Outreach Events (Annual Avg: **\$500**)

General Donation to ELC Broward

- Unrestricted Funding

Name/Org:

Please enter the total amount of donations:

How will you be paying? *For Cash/Check Donations, please see Lizbeth DeVecchio after the meeting. Checks can also be mailed to ELC Broward. Attn: Christine Klima*

Cash

Check

Card Payment

All donations are appreciated!

TO DONATE PLEASE SCAN THE QR CODE OR VISIT:

www.donate.elcbroward.org



ELC of Broward County

Committee Members 2024-2025

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 Monica King	Secretary/PRC Chair	effective July 2024 (3 year term)
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>4 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 Maria Hernandez	Member	effective 06/14/23
	3 Dawn Liberta	Member (Officer)	effective 02/12/24
	4 Renee Podolsky	Member	
	5 Twan Russell	Member	
	6 Laurie Sallarulo	Member (Board Chair)	
	7 Zachary Talbot	Member	effective June 2020
PROGRAM REVIEW <i>5 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 Monica King	Chair	effective 07/13/22
	2 Cindy Arenberg-Seltzer	Member (Officer)	effective 07/01/22
	3 Richard Campillo	Member	effective 07/01/18
	4 Krystie Castillo	Member	effective 02/12/24
	5 Dawn Liberta	Member (Officer)	effective 02/12/24
	6 Renee Podolsky	Member	effective 05/10/23
	7 Laurie Salarullo	Member (Board Chair)	effective 07/01/18
	8 Ellie Schrot	Member	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 Ellie Schrot	Member	effective September 2024
	3 Richard Campillo	Member	effective 10/16/23
	4 Monica King	Member	effective 04/07/17
	5 Michael Asseff	Member (Officer)	effective 02/12/24
	6 Traci Schweitzer	Member	effective 02/12/24
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 Sharonda Davis-Bailey	Member	effective 04/27/22
	3 VACANT	Member	
	4 Michael Asseff	Member (Officer)	effective 7/1/24
	5 Twan Russell	Member	
	6 Laurie Salarullo	Member (Board Chair)	
	7 Julie Winburn	Member	effective 05/2022
AD HOC FUNDRAISING <i>4 needed for a Quorum</i> Re-established 8/2022 Report to Executive Comm	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 Zachary Talbot	Member	effective 08/30/22



Early Learning Coalition of Broward County
Board Attendance Chart FY 24-25

QUORUM # NEEDED: 10

Board Members	Seat	Date commenced on Board	1st 'Sept 16	2nd 'Oct 14	3rd 'Dec 16	4th 'Feb 10	5th 'Mar 10	6th 'May 12	7th 'Jun 16	TOTAL FY ABSENCES
1 Laurie Sallarulo	Chair	4.2014	X							0
2 Dawn Liberta	First Vice Chair	10.16.23	V							0
3 Michael Asseff	Second Vice Chair	5.7.2013	V							0
4 Monica King	Secretary	5.12.17	X							0
5 Cindy Arenberg Seltzer	Treasurer	1999	X							0
6 Sharonda Bailey	Member	10.1.21	X							0
7 Richard Campillo	Member	5.12.17	X							0
8 Krystie Castillo	Member	10.16.23	V							0
9 Kirk J. Englehardt	Member	4.2021	V							0
10 Daniel Foganholi	Member	12.15.23	ABS							1
11 Maria Hernandez	Member	11.14.22	X							0
12 Carol Hylton	Member	9.2020	X							0
13 Renee Podolsky	Member	6.2014	X							0
14 Dr. Amoy Reid	Member	9.2019	X							0
15 Twan Russell	Member	2.2016	ABS							1
16 Ellie Schrot	Member	6.2014	X							0
17 Traci Schweitzer	Member	10.16.23	X							0
18 Zachary Talbot	Member	2.2020	X							0
19 Julie Winburn	Member	4.1.22	ABS							1
VACANT - Gub. Private Sector										
VACANT - Private Sector										
Honorary Board Members		Start Date	1st 'Sept 16	2nd 'Oct 14	3rd 'Dec 16	4th 'Feb 10	5th 'Mar 10	6th 'May 12	7th 'Jun 16	TOTAL FY ABSENCES
1 Beverly Batson		06/17/24	X							

Members who left During FY 24-25 Term	Seat	1st Term Started	1st 'Sept 16	2nd 'Oct 14	3rd 'Dec 16	4th 'Feb 10	5th 'Mar 10	6th 'May 12	7th 'Jun 16	TOTAL FY ABSENCES	Last Date
1 Melody McDonald	Member	06.13.22								0	09.09.24
2											
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 2024-2025 Board/Committee Meetings Calendar

July 2024							August 2024							September 2024							October 2024							November 2024							December 2024						
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
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28	29	30	31				25	26	27	28	29	30	31	29	30						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				
January 2025							February 2025							March 2025							April 2025							May 2025							June 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
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| <p><u>Board</u>
 <u>Mon. at 9:30 am</u></p> <ul style="list-style-type: none"> • Sep 16, 24 at 3p (rescheduled) • Oct 14, 24 • Dec 16, 24 • Feb 10, 25 • Mar 10, 25 • May 12, 25 • Jun 16, 25 | <p><u>Finance/ Exec</u>
 <u>Tues. at 1:30 pm</u></p> <ul style="list-style-type: none"> • Aug 27, 24 • Oct 1, 24 • Dec 10, 24 • Jan 28, 25 • Mar 4, 25 • Apr 29, 25 • Jun 3, 25 | <p><u>Governance</u>
 <u>Mon. at 1:00 pm</u></p> <ul style="list-style-type: none"> • Oct 7, 24 • Dec 3, 24 at 11:30am • Feb 3, 25 • Jun 9, 25 | <p><u>Nominating</u>
 <u>Wed. at 1:00 pm</u></p> <ul style="list-style-type: none"> • Jan 29, 25 • Apr 30, 25 • Jun 4, 25 | <p><u>Audit</u>
 <u>Tues. at 3:30 pm</u></p> <ul style="list-style-type: none"> • July 29, 24 at 11am RFP Appl. • Aug 27, 24 • Mar 4, 25 | <p><u>Program Review</u></p> <ul style="list-style-type: none"> • Aug 28, 24 at 11am • Dec 5, 24 at 10am | <p><u>Ad-Hoc Fundraising</u>
 <u>Wed. at 10:30 am</u></p> <ul style="list-style-type: none"> • Sep 3, 24 at 12:30p • Nov 20, 24 • Feb 5, 25 • May 7, 25 |
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ELC offices closed for holidays on:

July 4 Independence; Sep 2 Labor; Nov 11 Veterans; Nov 28 Thanksgiving; Nov 29 Day after Thanksgiving; Dec 25 Christmas; Dec 31 New Years Eve; Jan 1 New Year's Day; Jan 20 MLK; Feb 17 President; May 26 Memorial;

Federal Holidays:

Oct 14 Columbus; Jun 19 Juneteenth;

Holidays:

Oct 2 – Oct 4 Rosh Hashanah; Oct 11 Yom Kippur; Oct 16 – Oct 23 Sukkot; Dec 25 – Jan 2 Hannukah; Mar 5 Ash Wed/Lent; Mar 24 – 28 Spring Break; Apr 18 Good Friday;

FYI 9 - ELC Broward Glossary of Terms (August 2019)

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

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

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

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

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