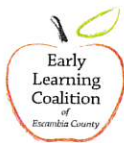


# **Executive Committee Meeting**

## **April 24, 2025**

### **Consent Agenda**

- |                                   |                 |
|-----------------------------------|-----------------|
| <b>1. Agenda</b>                  | <b>CA 1</b>     |
| <b>2. Public Announcements</b>    | <b>CA 2-3</b>   |
| <b>3. Financials</b>              | <b>CA 4-12</b>  |
| <b>4. Minutes: March 27, 2025</b> | <b>CA 13-16</b> |



## Executive/Finance Committee Meeting

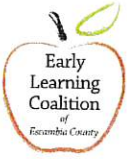
April 24, at 9:00 a.m.  
Agenda

- I. Welcome and Introduction
  - a. Notification of the Executive/Finance Committee Meeting scheduled for April 24, 2025, was sent to the Pensacola News Journal and posted to the Coalition Public Calendar Board on April 3, 2025.
- II. Public Comments **(EA)**
- III. Consent Agenda **(EA)**
  - a. Approval of the Consent Agenda: Agenda, Financial Reports for March 2025, and Minutes of March 27, 2025.
- IV. Coalition Status Reports: Financial Update, SR/VPK Status Report, and Contracting Summary **(D)**
- V. Committee Recommendations  
None.
- VI. Old Business
  - a. SR Fiscal Year 2024-25 Funding – Update **(D)**
  - b. Provider Arrest, SR Contract Termination and Impact on Families **(I)**
  - c. Farewell Presentation to Former Board Chair, Van Mansker **(I)**
- VII. New Business
  - a. DOE Single Sign On Transition **(I)**
  - b. Legislative Session 2025 **(I)**
  - c. FY 25-26 Funding Projection **(D)**
  - d. Brian Wyer Board Member Approval **(CR)**
  - e. Warren Everett Resignation Letter **(I)**
  - f. Audit Services RFP – Draft **(CR)**
  - g. Staff Issues **(I)**
- VIII. Audits and Reviews In-Progress
  - a. A-133 Audit for Fiscal Year 2023-2024- Warren Averett Presentation **(CR)**
  - b. DEL Accountability Review – In Process, Exit Conference May 20, 2025 **(I)**
- IX. Adjourn

**Next Meeting: June 26, 2025, at 9:00 a.m. at the Early Learning Coalition  
1720 West Fairfield Dr., Suite 100/400, Pensacola, FL 32501**

**Key: (EA) = EXCOM Level Action/Approval, (CR) = EXCOM Recommendation for Board Action, (D) = Discussion, (I) = Information**

*The mission of the Early Learning Coalition of Escambia County is to identify and meet the needs of children and families to lay the foundation for lifetime success by: maximizing each child's potential, preparing children to enter school ready to learn, and helping families achieve economic self-sufficiency.*



## **Early Learning Coalition of Escambia County**

1720 West Fairfield Drive, Suite 100/400

Pensacola FL. 32501

DATE: April 3 2025

### **PUBLIC SERVICE ANNOUNCEMENT**

A meeting of the legislatively mandated Early Learning Coalition of Escambia County

### **Executive Committee Meeting will be held on Thursday, 24th of April 2025 at 9:00 a.m.**

Joyce Griffin Room for Professional Development and Testing

Early Learning Coalition of Escambia County

1720 West Fairfield Drive, Suite 100/400

Pensacola, FL. 32501

The agenda and meeting materials will be posted to [www.elcescambia.org](http://www.elcescambia.org)  
For more information, or to receive an invite to the full virtual meeting, call or email:  
Bruce Watson, Executive Director at (850) 607-7620 or [askelc@elcescambia.org](mailto:askelc@elcescambia.org).

The meeting may be accessed by:

Join Zoom Meeting

<https://us02web.zoom.us/j/82263199091?pwd=QVc0Pa0KSYgllKmiaZPAVVXhH5KPay.1>

Meeting ID: 822 6319 9091

Passcode: 909825



## Renee Maxwell

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**From:** Renee Maxwell  
**Sent:** Thursday, April 3, 2025 11:35 AM  
**To:** Pensacola News Journal (business@pnj.com)  
**Subject:** Public Service Announcements April 2025

Good afternoon,

Please post the following April 2025 meeting in your free government meeting calendar for the Early Learning Coalition of Escambia.

### **Executive Committee Meeting on Thursday, April 24, 2025, at 9:00am.**

The meeting will be held at the Early Learning Coalition of Escambia County at 1720 West Fairfield Drive Suite 100/400 Pensacola, FL. 32501

The meeting may be accessed by:

Joining the Zoom Meeting

<https://us02web.zoom.us/j/82263199091?pwd=QVc0Pa0KSYgllKmiaZPAVVXhH5KPay.1>

Meeting ID: 822 6319 9091

Passcode: 909825

Thank you.

*Renee Maxwell*

Administrative Aide

**Early Learning Coalition of Escambia County**

**1720 West Fairfield Dr.**

**Suite 100/400**

**Pensacola, FL 32501**

[rmaxwell@elcescambia.org](mailto:rmaxwell@elcescambia.org) [www.elcescambia.org](http://www.elcescambia.org)

**Main: 850-595-5400, Direct Office Line: 850-595-5402**

Sunshine Law and Public Records Caution: 1) The Florida Government in the Sunshine Law prohibits discussion outside of a duly noticed meeting between any two or more Early Learning Coalition of Escambia County board members regarding any matter that may come before the Board. This prohibition extends to discussions via email. 2) Furthermore, most email communications made or received by the Early Learning Coalition of Escambia County members or staff are considered public records that must be retained and, upon request, made available to the public and media.



FOR INTERNAL USE ONLY.  
THIS STATEMENT HAS  
NOT BEEN AUDITED OR  
REVIEWED.

Statement of Activity by Month  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
July 1, 2024-March 31, 2025

| DISTRIBUTION ACCOUNT                              | JULY 2024    | AUGUST 2024  | SEPTEMBER 2024 | OCTOBER 2024 | NOVEMBER 2024 | DECEMBER 2024 | JANUARY 2025 | FEBRUARY 2025 | MARCH 2025   | TOTAL           |
|---|--------------|--------------|----------------|--------------|---------------|---------------|--------------|---------------|--------------|-----------------|
| Income  |              |              |                |              |               |               |              |               |              |                 |
| 3300 REVENUES - STATE FUNDING                     |              |              |                |              |               |               |              |               |              | 0               |
| 33001 REVENUES - STATE FUNDING SR                 | 1,725,199.26 | 1,439,494.93 | 1,353,508.41   | 1,504,558.81 | 1,398,786.01  | 1,453,844.20  | 1,574,967.04 | 1,336,736.33  | 1,508,035.10 | 13,295,130.09   |
| 33002 REVENUES - STATE FUNDING VPK                | 15,147.85    | 220,346.75   | 591,041.78     | 675,282.95   | 430,233.58    | 428,599.99    | 543,750.98   | 553,973.29    | 471,590.87   | 3,929,968.04    |
| Total for 3300 REVENUES - STATE FUNDING           | 1,740,347.11 | 1,659,841.68 | 1,944,550.19   | 2,179,841.76 | 1,829,019.59  | 1,882,444.19  | 2,118,718.02 | 1,890,709.62  | 1,979,625.97 | \$17,225,098.13 |
| 3340 REVENUES - UNIV of FL                        |              |              |                |              |               | 140.00        |              |               |              | 140.00          |
| 3350 Prior Period Income/Expense                  | 13,915.29    |              |                |              |               |               |              |               | -8,801.00    | 5,114.29        |
| 3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST      | 19,906.17    | 19,906.29    | 9,090.01       | 19,906.24    | 19,906.25     | 19,906.26     | 19,906.31    | 19,906.28     | 19,906.25    | 168,340.06      |
| 3465 UNRESTRUCTURED INCOME                        |              | 330.00       |                |              | 2,500.00      | 568.00        | 1,200.00     | 1,500.00      |              | 6,121.94        |
| 3466 Restricted Income                            |              |              |                |              |               |               |              |               |              | 12,500.00       |
| Total for Income                                  | 1,774,168.57 | 1,680,077.97 | 1,953,640.20   | 2,199,748.00 | 1,851,425.84  | 1,903,058.45  | 2,139,824.33 | 1,912,115.90  | 2,003,255.16 | \$17,417,314.42 |
| Cost of Goods Sold                                |              |              |                |              |               |               |              |               |              |                 |
| 4000 (6501) DIRECT PROVIDER PAYMENTS              | 1,475,243.00 | 1,408,149.73 | 1,693,432.26   | 1,896,305.91 | 1,593,044.28  | 1,638,469.71  |              |               |              | \$9,704,644.89  |
| 4001 SR Provider Payments                         |              |              |                |              |               |               | 1,321,336.60 | 1,120,111.09  | 1,287,181.25 | 3,728,628.94    |
| 4002 VPK Provider Payments                        | 9,017.61     |              |                |              |               |               | 530,534.06   | 538,348.96    | 456,423.99   | 1,534,324.62    |
| 4003 SR PLUS Provider                             |              |              |                |              |               |               |              | 1,770.79      | 2,855.50     | 4,626.29        |
| Total for 4000 (6501) DIRECT PROVIDER PAYMENTS    | 1,484,260.61 | 1,408,149.73 | 1,693,432.26   | 1,896,305.91 | 1,593,044.28  | 1,638,469.71  | 1,851,870.66 | 1,660,230.84  | 1,746,460.74 | \$14,972,224.74 |
| Total for Cost of Goods Sold                      | 1,484,260.61 | 1,408,149.73 | 1,693,432.26   | 1,896,305.91 | 1,593,044.28  | 1,638,469.71  | 1,851,870.66 | 1,660,230.84  | 1,746,460.74 | \$14,972,224.74 |
| Gross Profit                                      | 289,907.96   | 271,928.24   | 260,207.94     | 303,442.09   | 258,381.56    | 264,588.74    | 287,953.67   | 251,885.06    | 256,794.42   | \$2,445,089.68  |
| Expenses  |              |              |                |              |               |               |              |               |              |                 |
| 41111 Payroll expenses                            |              |              |                |              |               |               |              |               |              | 0               |
| 4110 (5001) SALARIES                              | 181,241.62   | 164,281.21   | 162,147.99     | 180,384.24   | 152,120.20    | 162,408.01    | 167,827.57   | 154,924.40    | 164,367.40   | 1,489,702.64    |
| 4111 Payroll Fees                                 | 2,364.15     | 2,446.30     | 2,442.00       | 2,380.95     | 2,324.20      | 2,324.20      | 2,202.10     | 2,496.65      | 2,142.25     | 21,122.80       |
| 4120 (5005) EMPLOYER TAX & WORKMEN'S COMP         | 13,783.02    | 12,485.55    | 12,314.82      | 13,214.36    | 11,540.16     | 19,308.17     | 13,865.03    | 12,328.20     | 12,566.21    | 121,405.52      |
| 4210 (5020) BENEFITS - RETIREMENT                 |              |              |                |              |               |               |              |               |              |                 |
| 4212 (5020) Payroll Expenditures                  | 897.12       | 908.35       | 899.85         | 901.23       | 911.64        | 903.24        | 914.51       | 927.29        | 916.41       | 8,179.64        |
| 4213 401K Match                                   | 3,014.44     | 3,069.40     | 3,006.07       | 3,394.67     | 2,944.89      | 3,137.26      | 3,268.94     | 2,943.71      | 3,079.68     | 27,859.06       |
| Total for 41111 Payroll expenses                  | 201,300.35   | 183,190.81   | 180,810.73     | 200,275.45   | 169,941.09    | 188,080.88    | 188,078.15   | 173,620.25    | 183,071.95   | \$1,668,269.66  |
| 4150 (5007) STAFF RECRUIT / SCRNNING, ETC.        | 65.74        | 25.00        | 25.00          |              |               |               |              |               |              |                 |
| 4220 (5010) INSURANCE - VISION & DENTAL           | 1,934.34     | 1,893.74     | 1,751.67       | 1,910.46     | 1,923.73      | 1,842.30      | 1,801.20     | 1,842.31      | 64.49        | 427.21          |
| 4221 Dental & Vision EE Portion                   |              |              | 1,751.67       | 1,910.46     | 1,923.73      | 1,842.30      | 1,801.20     | 1,842.31      | 1,842.30     | \$16,742.05     |
| Total for 4220 (5010) INSURANCE - VISION & DENTAL | 1,934.34     | 1,893.74     | 1,751.67       | 1,910.46     | 1,923.73      | 1,842.30      | 1,801.20     | 1,842.31      | 1,842.30     | \$16,742.05     |
| 4230 (5010) BENEFITS - HEALTH INSURANCE           | 36,320.91    | 35,335.12    | 38,960.03      | 38,917.46    | 35,644.85     | 35,644.85     | 35,644.85    | 35,644.85     | 35,644.85    | \$327,757.77    |
| 4231 (5011) Health Insurance - EE Portion         |              |              |                |              |               |               |              |               |              |                 |
| Total for 4230 (5010) BENEFITS - HEALTH INSURANCE | 36,320.91    | 35,335.12    | 38,960.03      | 38,917.46    | 35,644.85     | 35,644.85     | 35,644.85    | 35,644.85     | 35,644.85    | \$327,757.77    |
| 4240 (5030) BENEFITS - LIFE INSURANCE             |              |              |                |              |               |               |              |               |              | 0               |
| 4241 Voluntary Insurance                          |              |              |                |              |               |               |              |               |              |                 |
| Total for 4240 (5030) BENEFITS - LIFE INSURANCE   | 0            | 0            | 0              | 0            | 0             | 0             | 0            | 0             | 0            | 0               |
| 4251 Insurance-STD-100% ER                        | 998.09       | 1,048.78     | 992.62         | 1,173.37     | 1,072.90      | 1,046.75      | 998.68       | 1,039.15      | 1,039.14     | 9,409.48        |

CA4

Statement of Activity by Month  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
July 1, 2024-March 31, 2025

| DISTRIBUTION ACCOUNT                              | JULY 2024         | AUGUST 2024       | SEPTEMBER 2024    | OCTOBER 2024      | NOVEMBER 2024     | DECEMBER 2024     | JANUARY 2025      | FEBRUARY 2025     | MARCH 2025        | TOTAL                 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|
| 4271 Basic Term Life-100% ER                      | 254.72            | 254.72            | 254.72            | 259.74            | 239.72            | 230.68            | 221.57            | 230.67            | 230.69            | 2,164.48              |
| 4310 (6002) PROF. & TECH. SERV. - AUDIT           | 614.75            |                   |                   |                   | 21,660.00         |                   | 34,300.00         | 1,000.00          |                   | 57,574.75             |
| 4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT | 4,313.44          | 6,912.45          | 4,001.69          | 3,890.88          | 3,889.22          | 13,150.22         | 3,010.98          | 3,004.66          | 3,047.11          | 45,220.65             |
| 4320 (7260) INSURANCE - GEN. LIABILITY            |                   |                   | 8,091.32          |                   |                   |                   |                   |                   |                   | 8,091.32              |
| 4330 (7501) TRAVEL - OUT OF TOWN                  | 11,243.40         | 199.00            | 760.17            |                   |                   |                   |                   |                   |                   | 13,034.90             |
| 4340 (7510) TRAVEL - LOCAL                        | 1,019.92          |                   | 1,380.76          | 503.77            | 411.65            | 391.09            | 480.73            | 334.26            | 98.07             | 5,509.43              |
| 4355 (7001) DOCUMENT STORAGE                      | 121.03            | 125.07            | 125.07            | 121.03            | 125.07            | 121.03            | 125.07            | 125.07            | 112.96            | 1,101.40              |
| 4360 (7001) RENT                                  | 11,652.48         | 11,652.48         | 11,652.48         | 11,652.48         | 11,652.48         | 11,652.48         | 11,652.48         | 11,885.53         | 11,885.53         | 105,338.42            |
| 4365 (7101) EQUIPMENT LEASES                      | 600.63            | 708.31            | 600.64            | 600.64            | 938.52            | 1,602.48          | 794.97            | 600.64            | 600.64            | 7,007.48              |
| 4370 (7201) COMMUNICATIONS, PHONE & INTERNE       | 2,822.16          | 2,831.94          | 2,822.98          | 11,223.23         | 2,823.23          | 2,833.03          | 2,944.17          | 2,940.07          | 2,930.99          | 34,171.80             |
| 4375 (7051) POSTAGE                               | 11.70             | 30.75             | 45.75             | 825.27            | 95.22             | 196.53            | 191.01            | 277.26            | 138.61            | 1,812.10              |
| 4450 (7420) NON-EMP TRAINING                      | -273.48           | 459.04            | 475.81            | 379.31            |                   | 4.80              | -302.63           | -169.06           | 1,533.83          | 2,107.62              |
| 4500 (7415) QUALITY INITIATIVES                   |                   | 11,750.00         |                   | 20,000.00         |                   |                   |                   |                   |                   | 31,750.00             |
| 4510 (7151) OFFICE SUPPLIES                       | 650.34            | 2,877.85          | 1,682.13          | 387.31            | 887.52            | 1,490.79          | 332.42            | 356.15            | 1,205.33          | 9,849.84              |
| 4515 Event Costs                                  |                   |                   |                   |                   |                   |                   |                   |                   |                   | 804.57                |
| 4520 (7401/7405) PROGRAM SUPPLIES                 | 4,698.49          | 5,684.76          | 6,115.72          | 5,704.02          | 53.73             | 751.93            | 2,150.46          | 9,845.11          | 7,894.69          | 42,898.91             |
| 4525 (7410) OUTREACH ACTIVITIES & MATERIALS       |                   |                   |                   | 3,220.43          | 3,286.65          | 3,637.22          | 1,976.97          | 2,707.45          | 4,281.60          | 19,110.32             |
| 4530 (6025) PRINTING                              |                   |                   |                   | 109.95            | 109.95            |                   |                   |                   | 595.80            | 815.50                |
| 4550 (7620) DUES, FEES & SUBSCRIPTIONS            | 8,558.74          | 15.00             | 200.00            | 450.00            | 435.00            | 1,405.00          | 705.57            | 235.00            | 421.25            | 12,425.56             |
| 4640 (7302) FURNITURE & EQUIP (UNDER \$1K)        |                   |                   | -59.10            |                   |                   | -798.25           |                   |                   |                   | 590.65                |
| 4645 (7302) REPAIRS & MAINTENANCE - EQUIP         | 356.51            | 1,572.58          | 827.83            | 209.76            | 356.51            | 356.51            | 506.51            | 356.51            | 428.60            | 4,971.32              |
| 4690 (7605) COMPUTER SOFTWARE & SUPPLIES          | 8,566.16          | 1,750.00          | 625.00            | 1,737.48          | 38.99             | 21.19             | 657.00            | 3,157.00          | 1,709.18          | 18,262.00             |
| 4760 (7601) BankFee Bank Fees                     |                   | 36.00             |                   |                   | 36.00             |                   | -36.00            |                   |                   | 36.00                 |
| 5200 5200 Employee Appreciation                   |                   | 483.74            |                   |                   |                   |                   |                   |                   |                   | 483.74                |
| 7900 Individuals Restitution                      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                       |
| <b>Total for Expenses</b>                         | <b>295,830.42</b> | <b>268,837.14</b> | <b>262,110.27</b> | <b>303,552.04</b> | <b>255,522.03</b> | <b>263,661.52</b> | <b>286,900.54</b> | <b>250,318.78</b> | <b>259,928.23</b> | <b>\$2,446,660.97</b> |
| <b>Net Operating Income</b>                       | <b>-5,922.46</b>  | <b>3,091.10</b>   | <b>-1,902.33</b>  | <b>-109.95</b>    | <b>2,859.53</b>   | <b>927.22</b>     | <b>1,053.13</b>   | <b>1,566.28</b>   | <b>-3,133.81</b>  | <b>-\$1,571.29</b>    |
| Other Income                                      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                       |
| Other Expenses                                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                       |
| 4800 Fees and Penalties                           | 38.46             |                   |                   |                   |                   |                   |                   |                   |                   | 38.46                 |
| 4810 Other Miscellaneous Expenditure              | 116.62            |                   | -20.17            |                   |                   |                   |                   |                   |                   | 96.45                 |
| <b>Total for Other Expenses</b>                   | <b>155.08</b>     | <b>0</b>          | <b>-20.17</b>     | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>\$134.91</b>       |
| <b>Net Other Income</b>                           | <b>-155.08</b>    | <b>0</b>          | <b>20.17</b>      | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>-\$134.91</b>      |
| <b>Net Income</b>                                 | <b>-6,077.54</b>  | <b>3,091.10</b>   | <b>-1,882.16</b>  | <b>-109.95</b>    | <b>2,859.53</b>   | <b>927.22</b>     | <b>1,053.13</b>   | <b>1,566.28</b>   | <b>-3,133.81</b>  | <b>-\$1,706.20</b>    |

CA5

Statement of Activity by Month  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
January 1-March 31, 2025

| DISTRIBUTION ACCOUNT   | JANUARY 2025        | FEBRUARY 2025       | MARCH 2025          | TOTAL                 |
|--|---------------------|---------------------|---------------------|-----------------------|
| <b>Income</b>  |                     |                     |                     |                       |
| 3300 REVENUES - STATE FUNDING                                |                     |                     |                     | 0                     |
| 33001 REVENUES - STATE FUNDING SR                            | 1,574,967.04        | 1,336,736.33        | 1,508,035.10        | 4,419,738.47          |
| 33002 REVENUES - STATE FUNDING VPK                           | 543,750.98          | 553,973.29          | 471,590.87          | 1,569,315.14          |
| <b>Total for 3300 REVENUES - STATE FUNDING</b>               | <b>2,118,718.02</b> | <b>1,890,709.62</b> | <b>1,979,625.97</b> | <b>\$5,989,053.61</b> |
| 3350 Prior Period Income/Expense                             |                     |                     | -8,801.00           | -8,801.00             |
| 3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST                 | 19,906.31           | 19,906.28           | 19,906.25           | 59,718.84             |
| 3465 UNRESTRICTED INCOME                                     | 1,200.00            | 1,500.00            | 23.94               | 2,723.94              |
| 3466 Restricted Income                                       |                     |                     | 12,500.00           | 12,500.00             |
| <b>Total for Income</b>                                      | <b>2,139,824.33</b> | <b>1,912,115.90</b> | <b>2,003,255.16</b> | <b>\$6,055,195.39</b> |
| <b>Cost of Goods Sold</b>                                    |                     |                     |                     |                       |
| 4000 (6501) DIRECT PROVIDER PAYMENTS                         |                     |                     |                     | 0                     |
| 4001 SR Provider Payments                                    | 1,321,336.60        | 1,120,111.09        | 1,287,181.25        | 3,728,628.94          |
| 4002 VPK Provider Payments                                   | 530,534.06          | 538,348.96          | 456,423.99          | 1,525,307.01          |
| 4003 SR PLUS Provider  |                     | 1,770.79            | 2,855.50            | 4,626.29              |
| <b>Total for 4000 (6501) DIRECT PROVIDER PAYMENTS</b>        | <b>1,851,870.66</b> | <b>1,660,230.84</b> | <b>1,746,460.74</b> | <b>\$5,258,562.24</b> |
| <b>Total for Cost of Goods Sold</b>                          | <b>1,851,870.66</b> | <b>1,660,230.84</b> | <b>1,746,460.74</b> | <b>\$5,258,562.24</b> |
| <b>Gross Profit</b>  | <b>287,953.67</b>   | <b>251,885.06</b>   | <b>256,794.42</b>   | <b>\$796,633.15</b>   |
| <b>Expenses</b>  |                     |                     |                     |                       |
| 41111 Payroll expenses                                       |                     |                     |                     | 0                     |
| 4110 (5001) SALARIES   | 167,827.57          | 154,924.40          | 164,367.40          | 487,119.37            |
| 4111 Payroll Fees  | 2,202.10            | 2,496.65            | 2,142.25            | 6,841.00              |
| 4120 (5005) EMPLOYER TAX & WORKMEN'S COMP                    | 13,865.03           | 12,328.20           | 12,566.21           | 38,759.44             |
| 4210 (5020) BENEFITS - RETIREMENT                            |                     |                     |                     |                       |
| 4212 (5020) Payroll Expenditures                             | 914.51              | 927.29              | 916.41              | 2,758.21              |
| 4213 401K Match  | 3,268.94            | 2,943.71            | 3,079.68            | 9,292.33              |
| <b>Total for 41111 Payroll expenses</b>                      | <b>188,078.15</b>   | <b>173,620.25</b>   | <b>183,071.95</b>   | <b>\$544,770.35</b>   |
| 4150 (5007) STAFF RECRUIT / SCRNNING, ETC.                   | 123.49              | 123.49              | 64.49               | 311.47                |
| 4220 (5010) INSURANCE - VISION & DENTAL                      | 1,801.20            | 1,842.31            | 1,842.30            | \$5,485.81            |
| 4221 Dental & Vision EE Portion                              |                     |                     |                     |                       |
| <b>Total for 4220 (5010) INSURANCE - VISION &amp; DENTAL</b> | <b>1,801.20</b>     | <b>1,842.31</b>     | <b>1,842.30</b>     | <b>\$5,485.81</b>     |
| 4230 (5010) BENEFITS - HEALTH INSURANCE                      | 35,644.85           | 35,644.85           | 35,644.85           | \$106,934.55          |
| 4231 (5011) Health Insurance - EE Portion                    |                     |                     |                     |                       |
| <b>Total for 4230 (5010) BENEFITS - HEALTH INSURANCE</b>     | <b>35,644.85</b>    | <b>35,644.85</b>    | <b>35,644.85</b>    | <b>\$106,934.55</b>   |
| 4240 (5030) BENEFITS - LIFE INSURANCE                        |                     |                     |                     | 0                     |
| 4241 Voluntary Insurance                                     |                     |                     |                     |                       |
| <b>Total for 4240 (5030) BENEFITS - LIFE INSURANCE</b>       | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>              |
| 4251 Insurance-STD-100% ER                                   | 998.68              | 1,039.15            | 1,039.14            | 3,076.97              |
| 4271 Basic Term Life-100% ER                                 | 221.57              | 230.67              | 230.69              | 682.93                |
| 4310 (6002) PROF. & TECH. SERV. - AUDIT                      | 34,300.00           | 1,000.00            |                     | 35,300.00             |

**Statement of Activity by Month**  
**EARLY LEARNING COALITION OF ESCAMBIA COUNTY**  
January 1-March 31, 2025

| DISTRIBUTION ACCOUNT                              | JANUARY 2025      | FEBRUARY 2025     | MARCH 2025        | TOTAL               |
|---|-------------------|-------------------|-------------------|---------------------|
| 4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT | 3,010.98          | 3,004.66          | 3,047.11          | 9,062.75            |
| 4330 (7501) TRAVEL - OUT OF TOWN                  | 400.00            | 334.26            | 98.07             | 832.33              |
| 4340 (7510) TRAVEL - LOCAL                        | 480.73            | 540.73            | 780.78            | 1,802.24            |
| 4355 (7001) DOCUMENT STORAGE                      | 125.07            | 125.07            | 112.96            | 363.10              |
| 4360 (7001) RENT                                  | 11,652.48         | 11,885.53         | 11,885.53         | 35,423.54           |
| 4365 (7101) EQUIPMENT LEASES                      | 754.97            | 600.64            | 600.64            | 1,956.25            |
| 4370 (7201) COMMUNICATIONS, PHONE & INTERNE       | 2,944.17          | 2,940.07          | 2,930.99          | 8,815.23            |
| 4375 (7051) POSTAGE                               | 191.01            | 277.26            | 138.61            | 606.88              |
| 4450 (7420) NON-EMP TRAINING                      | -302.63           | -169.06           | 1,533.83          | 1,062.14            |
| 4510 (7151) OFFICE SUPPLIES                       | 332.42            | 356.15            | 1,205.33          | 1,893.90            |
| 4515 Event Costs                                  | 182.89            | 621.68            |                   | 804.57              |
| 4520 (7401/7405) PROGRAM SUPPLIES                 | 2,150.46          | 9,845.11          | 7,894.69          | 19,890.26           |
| 4525 (7410) OUTREACH ACTIVITIES & MATERIALS       | 1,976.97          | 2,707.45          | 4,281.60          | 8,966.02            |
| 4530 (6025) PRINTING                              |                   |                   | 595.60            | 595.60              |
| 4550 (7620) DUES, FEES & SUBSCRIPTIONS            | 705.57            | 235.00            | 421.25            | 1,361.82            |
| 4640 (7302) FURNITURE & EQUIP (UNDER \$1K)        |                   |                   | 1,448.00          | 1,448.00            |
| 4645 (7302) REPAIRS & MAINTENANCE - EQUIP         | 506.51            | 356.51            | 428.60            | 1,291.62            |
| 4690 (7605) COMPUTER SOFTWARE & SUPPLIES          | 657.00            | 3,157.00          | 1,709.18          | 5,523.18            |
| 4760 (7601) BankFee Bank Fees                     | -36.00            |                   |                   | -36.00              |
| 7900 Individuals Restitution                      |                   |                   | -1,077.96         | -1,077.96           |
| <b>Total for Expenses</b>                         | <b>286,900.54</b> | <b>250,318.78</b> | <b>259,928.23</b> | <b>\$797,147.55</b> |
| <b>Net Operating Income</b>                       | <b>1,053.13</b>   | <b>1,566.28</b>   | <b>-3,133.81</b>  | <b>-\$514.40</b>    |
| Other Income                                      |                   |                   |                   |                     |
| Other Expenses                                    |                   |                   |                   |                     |
| <b>Net Other Income</b>                           | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>            |
| <b>Net Income</b>                                 | <b>1,053.13</b>   | <b>1,566.28</b>   | <b>-3,133.81</b>  | <b>-\$514.40</b>    |



Statement of Activity by Month  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
March 1-31, 2025

| DISTRIBUTION ACCOUNT   | MARCH 2025          | TOTAL                 |
|--|---------------------|-----------------------|
| <b>Income</b>  |                     |                       |
| 3300 REVENUES - STATE FUNDING                                |                     | 0                     |
| 33001 REVENUES - STATE FUNDING SR                            | 1,508,035.10        | 1,508,035.10          |
| 33002 REVENUES - STATE FUNDING VPK                           | 471,590.87          | 471,590.87            |
| <b>Total for 3300 REVENUES - STATE FUNDING</b>               | <b>1,979,625.97</b> | <b>\$1,979,625.97</b> |
| 3350 Prior Period Income/Expense                             | -8,801.00           | -8,801.00             |
| 3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST                 | 19,906.25           | 19,906.25             |
| 3465 UNRESTRICTED INCOME                                     | 23.94               | 23.94                 |
| 3466 Restricted Income                                       | 12,500.00           | 12,500.00             |
| <b>Total for Income</b>                                      | <b>2,003,255.16</b> | <b>\$2,003,255.16</b> |
| <b>Cost of Goods Sold</b>                                    |                     |                       |
| 4000 (6501) DIRECT PROVIDER PAYMENTS                         |                     | 0                     |
| 4001 SR Provider Payments                                    | 1,287,181.25        | 1,287,181.25          |
| 4002 VPK Provider Payments                                   | 456,423.99          | 456,423.99            |
| 4003 SR PLUS Provider  | 2,855.50            | 2,855.50              |
| <b>Total for 4000 (6501) DIRECT PROVIDER PAYMENTS</b>        | <b>1,746,460.74</b> | <b>\$1,746,460.74</b> |
| <b>Total for Cost of Goods Sold</b>                          | <b>1,746,460.74</b> | <b>\$1,746,460.74</b> |
| <b>Gross Profit</b>  | <b>256,794.42</b>   | <b>\$256,794.42</b>   |
| <b>Expenses</b>  |                     |                       |
| 41111 Payroll expenses                                       |                     | 0                     |
| 4110 (5001) SALARIES   | 164,367.40          | 164,367.40            |
| 4111 Payroll Fees  | 2,142.25            | 2,142.25              |
| 4120 (5005) EMPLOYER TAX & WORKMEN'S COMP                    | 12,566.21           | 12,566.21             |
| 4210 (5020) BENEFITS - RETIREMENT                            |                     |                       |
| 4212 (5020) Payroll Expenditures                             | 916.41              | 916.41                |
| 4213 401K Match  | 3,079.68            | 3,079.68              |
| <b>Total for 41111 Payroll expenses</b>                      | <b>183,071.95</b>   | <b>\$183,071.95</b>   |
| 4150 (5007) STAFF RECRUIT / SCREENING, ETC.                  | 64.49               | 64.49                 |
| 4220 (5010) INSURANCE - VISION & DENTAL                      | 1,842.30            | \$1,842.30            |
| 4221 Dental & Vision EE Portion                              |                     |                       |
| <b>Total for 4220 (5010) INSURANCE - VISION &amp; DENTAL</b> | <b>1,842.30</b>     | <b>\$1,842.30</b>     |
| 4230 (5010) BENEFITS - HEALTH INSURANCE                      | 35,644.85           | \$35,644.85           |
| 4231 (5011) Health Insurance - EE Portion                    |                     |                       |
| <b>Total for 4230 (5010) BENEFITS - HEALTH INSURANCE</b>     | <b>35,644.85</b>    | <b>\$35,644.85</b>    |
| 4240 (5030) BENEFITS - LIFE INSURANCE                        |                     | 0                     |
| 4241 Voluntary Insurance                                     |                     |                       |
| <b>Total for 4240 (5030) BENEFITS - LIFE INSURANCE</b>       | <b>0</b>            | <b>0</b>              |
| 4251 Insurance-STD-100% ER                                   | 1,039.14            | 1,039.14              |
| 4271 Basic Term Life-100% ER                                 | 230.69              | 230.69                |
| 4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT            | 3,047.11            | 3,047.11              |

Statement of Activity by Month  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
March 1-31, 2025

| DISTRIBUTION ACCOUNT                        | MARCH 2025        | TOTAL               |
|---|-------------------|---------------------|
| 4330 (7501) TRAVEL - OUT OF TOWN            | 98.07             | 98.07               |
| 4340 (7510) TRAVEL - LOCAL                  | 780.78            | 780.78              |
| 4355 (7001) DOCUMENT STORAGE                | 112.96            | 112.96              |
| 4360 (7001) RENT                            | 11,885.53         | 11,885.53           |
| 4365 (7101) EQUIPMENT LEASES                | 600.64            | 600.64              |
| 4370 (7201) COMMUNICATIONS, PHONE & INTERNE | 2,930.99          | 2,930.99            |
| 4375 (7051) POSTAGE                         | 138.61            | 138.61              |
| 4450 (7420) NON-EMP TRAINING                | 1,533.83          | 1,533.83            |
| 4510 (7151) OFFICE SUPPLIES                 | 1,205.33          | 1,205.33            |
| 4520 (7401/7405) PROGRAM SUPPLIES           | 7,894.69          | 7,894.69            |
| 4525 (7410) OUTREACH ACTIVITIES & MATERIALS | 4,281.60          | 4,281.60            |
| 4530 (6025) PRINTING                        | 595.60            | 595.60              |
| 4550 (7620) DUES, FEES & SUBSCRIPTIONS      | 421.25            | 421.25              |
| 4640 (7302) FURNITURE & EQUIP (UNDER \$1K)  | 1,448.00          | 1,448.00            |
| 4645 (7302) REPAIRS & MAINTENANCE - EQUIP   | 428.60            | 428.60              |
| 4690 (7605) COMPUTER SOFTWARE & SUPPLIES    | 1,709.18          | 1,709.18            |
| 7900 Individuals Restitution                | -1,077.96         | -1,077.96           |
| <b>Total for Expenses</b>                   | <b>259,928.23</b> | <b>\$259,928.23</b> |
| <b>Net Operating Income</b>                 | <b>-3,133.81</b>  | <b>-\$3,133.81</b>  |
| Other Income                                |                   |                     |
| Other Expenses                              |                   |                     |
| <b>Net Other Income</b>                     | <b>0</b>          | <b>0</b>            |
| <b>Net Income</b>                           | <b>-3,133.81</b>  | <b>-\$3,133.81</b>  |

# Statement of Financial Position

## EARLY LEARNING COALITION OF ESCAMBIA COUNTY

As of March 31, 2025

| DISTRIBUTION ACCOUNT                                | TOTAL                 |
|---|-----------------------|
| <b>Assets</b>                                       |                       |
| Current Assets                                      |                       |
| Bank Accounts                                       |                       |
| 1114 THE FIRST - CHECKING                           | 2,349,115.36          |
| 1115 PETTY CASH                                     | 100.00                |
| <b>Total for Bank Accounts</b>                      | <b>\$2,349,215.36</b> |
| Accounts Receivable                                 |                       |
| 1100 *Accounts Receivable                           | 0                     |
| 11001 Accounts Receivable - SR                      |                       |
| 11002 Accounts Receivable - VPK                     |                       |
| 11003 Accounts Receivable - CRRSA                   |                       |
| 11004 Accounts Receivable - ARPA                    |                       |
| 11005 Accounts Receivable - CARES                   |                       |
| 11006 Accounts Receivable - ESSER                   |                       |
| 11022 Grants Receivable - Children's Trust          |                       |
| 1102 Grants Receivable                              | 1,875,947.51          |
| <b>Total for 1100 *Accounts Receivable</b>          | <b>\$1,875,947.51</b> |
| <b>Total for Accounts Receivable</b>                | <b>\$1,875,947.51</b> |
| Other Current Assets                                |                       |
| 1151 PREPAID  | 0                     |
| 1152 PREPAID -POSTAGE                               | 1,462.59              |
| <b>Total for 1151 PREPAID</b>                       | <b>\$1,462.59</b>     |
| 1153 Other Current Assets                           | 0                     |
| 1197 Accrued Revenue                                |                       |
| 1210 Due From Others-Providers                      |                       |
| <b>Total for 1153 Other Current Assets</b>          | <b>0</b>              |
| 1200 DEPOSITS                                       | 8,850.00              |
| <b>Total for Other Current Assets</b>               | <b>\$10,312.59</b>    |
| <b>Total for Current Assets</b>                     | <b>\$4,235,475.46</b> |
| Fixed Assets  |                       |
| 1330 F.A. - Computers & Equipment                   |                       |
| 1340 F.A. - FURNITURE & EQUIPMENT                   | 218,949.73            |
| 1349 ACCUMULATED DEPRECIATION 1349                  | -\$199,705.20         |
| 13491 Accumulated depreciation                      | -19,244.53            |
| <b>Total for 1349 ACCUMULATED DEPRECIATION 1349</b> | <b>-\$218,949.73</b>  |
| <b>Total for Fixed Assets</b>                       | <b>0</b>              |

Statement of Financial Position  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
As of March 31, 2025

| DISTRIBUTION ACCOUNT                                    | TOTAL                 |
|---|-----------------------|
| Other Assets  |                       |
| 1370 Right of Use Asset                                 | \$602,861.00          |
| 1371 ROU Asset Accumulated Amortization                 | -253,313.22           |
| <b>Total for 1370 Right of Use Asset</b>                | <b>\$349,547.78</b>   |
| <b>Total for Other Assets</b>                           | <b>\$349,547.78</b>   |
| <b>Total for Assets</b>                                 | <b>\$4,585,023.24</b> |
| Liabilities and Equity                                  |                       |
| Liabilities   |                       |
| Current Liabilities                                     |                       |
| Accounts Payable  |                       |
| 2120 ACCOUNTS PAYABLE                                   | \$92,175.71           |
| 21201 Accounts Payable (A/P)                            | 1,682,501.65          |
| <b>Total for 2120 ACCOUNTS PAYABLE</b>                  | <b>\$1,774,677.36</b> |
| 2150 GARNISHMENTS PAYABLE                               |                       |
| 2151 401K Loans Payable                                 |                       |
| <b>Total for Accounts Payable</b>                       | <b>\$1,774,677.36</b> |
| Credit Cards  |                       |
| 1143 Credit Card - WW                                   |                       |
| 1146 2787 - WW - THE FIRST CC                           |                       |
| 11461 2787 - WW - THE FIRST CC                          | \$2,325.74            |
| 11462 2787 - DE - THE FIRST CC                          |                       |
| <b>Total for 1146 2787 - WW - THE FIRST CC</b>          | <b>\$2,325.74</b>     |
| <b>Total for Credit Cards</b>                           | <b>\$2,325.74</b>     |
| Other Current Liabilities                               |                       |
| 2124 Garnishments                                       |                       |
| 2199-wa Due to Service Providers                        |                       |
| 2210 Payroll wages and tax to pay                       | 0                     |
| 2211 Payroll tax to pay                                 |                       |
| 29981 Accrued Payroll                                   | 67,596.73             |
| 2998-wa Accrued Payroll Liability                       |                       |
| <b>Total for 2210 Payroll wages and tax to pay</b>      | <b>\$67,596.73</b>    |
| 2220 BENEFITS PAYABLE - VIS & DENT                      | 0                     |
| 22202 Vision & Dental Employee Contribution hold        |                       |
| <b>Total for 2220 BENEFITS PAYABLE - VIS &amp; DENT</b> | <b>0</b>              |
| 2225 BENEFITS PAYABLE - 401K                            | 0                     |
| 22251 401K Employee Contribution hold                   |                       |
| <b>Total for 2225 BENEFITS PAYABLE - 401K</b>           | <b>0</b>              |
| 2230 BENEFITS PAYABLE - HEALTH INS                      | 0                     |
| 22303 Health Insurance Employee Contribution hold       |                       |



Statement of Financial Position  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
As of March 31, 2025

| DISTRIBUTION ACCOUNT  | TOTAL                 |
|---|-----------------------|
| <b>Total for 2230 BENEFITS PAYABLE - HEALTH INS</b>                     | <b>0</b>              |
| 2250 Interest-Due to State of FL  |                       |
| 23000 Prior Year Adjustments to Receipts                                | 1,671.15              |
| 23001 PE 6 30 23 Adjustment   | 0                     |
| <b>Total for 23000 Prior Year Adjustments to Receipts</b>               | <b>0</b>              |
| 2400 SUSPENSE ACCT - INTEREST PTS                                       |                       |
| 2401 SUSPENSE - PROV PT FL TREA HUNT                                    |                       |
| 2402 SUSPENSE - FRAUD & RESTITUTION                                     | 75.00                 |
| 2404 SUSPENSE - OTHER   |                       |
| 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD                  |                       |
| 24054 United Way Employee Contribution hold                             | 0                     |
| 24055 EMPLOYEE TAX LIABILITY HOLDING Account                            |                       |
| <b>Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD</b> | <b>0</b>              |
| 2410 ADVANCES FROM OEL  |                       |
| 24101 Advances Form OEL - SR  | 0                     |
| 24102 Advances from OEL - VPK   | 1,550,000.00          |
| 24103 Advances from OEL - CRRSA   | 500,000.00            |
| 24104 Advances from OEL - ARPA  |                       |
| <b>Total for 2410 ADVANCES FROM OEL</b>                                 | <b>\$2,050,000.00</b> |
| 2420 Deferred Revenue   |                       |
| 2500 ST Lease Liability ROU Asset                                       | 132,781.08            |
| 2600 FIRE INSURANCE CLAIM SUSPENSE                                      | 95,224.17             |
| <b>Total for Other Current Liabilities</b>                              | <b>\$2,347,348.13</b> |
| <b>Total for Current Liabilities</b>                                    | <b>\$4,124,351.23</b> |
| Long-term Liabilities   |                       |
| 2650 LT Lease Liability ROU Asset                                       |                       |
| <b>Total for Long-term Liabilities</b>                                  | <b>223,782.72</b>     |
| <b>Total for Liabilities</b>  | <b>\$4,348,133.95</b> |
| Equity  |                       |
| Retained Earnings   | 109,557.55            |
| Net Income  | -1,706.20             |
| 2700 OPENING EQUITY   | 0                     |
| 2701 FY 0708 OPENING EQUITY ITEMS (deleted)                             |                       |
| <b>Total for 2700 OPENING EQUITY</b>                                    | <b>0</b>              |
| 2705 UNRESTRICTED - NET ASSETS  |                       |
| 3000 Opening balance equity   |                       |
| 3200 Unrestricted Net Assets  | 129,037.94            |
| <b>Total for Equity</b>   | <b>\$236,889.29</b>   |
| <b>Total for Liabilities and Equity</b>                                 | <b>\$4,585,023.24</b> |



Early Learning Coalition of Escambia County

**Executive/Finance Committee Meeting Minutes**

March 27, 2025, 8:30 a.m.

**Members Present**

Shannon Nickinson (Interim Chair) Roger Thompson

Mona Jackson

**Members Absent**

None

**Staff**

Bruce Watson

Melissa Jennings

Nina Daniels

Bess Abernathy

Dawn Engel

**Public**

None

**I. Welcome and Introductions**

Notification of the Executive Finance Committee Meeting scheduled for March 27, 2025, was sent to the Pensacola News Journal, and posted to the Coalition Public Calendar Board on March 6, 2025. The meeting was called to order by Ms. Nickinson.

**II. Public Comments**

None.

**III. Consent Agenda**

Upon a motion by Mr. Thompson and seconded by Ms. Jackson, the Consent Agenda, consisting of the Agenda, Financial Reports for January and February 2025 and Minutes of January 30, 2025, was approved without objection.

**IV. Coalition Status Reports**

a. Financial Update

Through February the Coalition has spent \$10.8 million of the \$17.9 million SR grant which is 60.7% of the grant. SR Admin was 3.07%, Non-Direct Services was 18.9% and Quality was 9.6%. VPK Services was \$3.4 million of \$5.0 which is 68.5%. VPK Admin spending was 2.2%.

b. Enrollment/Wait List Status Report

There are 2,520 children enrolled in the School Readiness Program of which 53 are SRMAT and 980 are school-age children. There are 271 children on the Wait List. The Wait List has been pulled through the first week of March. There are 2,113 children approved for VPK, and 1,596 children are currently enrolled.

c. Contracting and Fraud Summary Report



## Early Learning Coalition of Escambia County

There are 81 SR providers and 71 VPK providers.

### **V. Committee Recommendations**

None

### **VI. Old Business**

#### **a. New DEL NOA March 10, 2025**

The new NOA was released on March 10, 2025. An additional \$537,130 was awarded for basic SR. This was given with the intentions to pay for QPI. An additional \$25,000 was granted for Gold Seal.

#### **b. SR Fiscal Year 2024-25 Funding – Update**

The Coalition currently has 2,520 children enrolled, and with the March 10, 2025, NOA, this leaves the Coalition a surplus of \$937,710. To use up all the funding, the Coalition would need to have 2,892 children in care. Even if all the children were pulled from the wait list, the Coalition would not reach the number of children to use up all of the funding. If the Coalition could manage to have an enrollment of 2,892 children, it is not guaranteed that the Coalition would receive enough funding at the beginning of FY 25-26 to accommodate that many children.

### **VII. New Business**

#### **a. Provider Arrest, SR Contract Termination and Impact on Families**

An Owner of two facilities, Blessed Our Children and Me and All My Children, has been arrested for money laundering. Law Enforcement confiscated all computers and paper records from both facilities. All bank accounts associated with the facilities have been frozen. Due to the timing and nature of the arrest, February reimbursements have been rejected. Ms. Hill will have to resubmit at such time the Coalition gets approval from the DEL to pay this provider. The provider self-suspended her DCF licenses and terminated her SR contracts for both facilities. This sudden action left many parents looking for a new childcare facility for their children.

#### **b. By-Laws and Board Member Attendance**

The DEL has brought to the Coalition's attention that there are several Board members who are in violation of the Coalition's By-Laws by not meeting requirements for Board meeting attendance. The DEL had a list of four members, two of which were at the February Board meeting, which made their attendance acceptable. One member is a Statutory member, and the other is a Private Sector member. There is nothing in the By-Laws that differentiate between private sector and statutory member attendance. The ED is going to contact the Statutory member to see if they want to remain a member of the board, if not, the ED will contact the Organization to have them appoint a new designee.

#### **c. Edna Williams Board Member Status**



## Early Learning Coalition of Escambia County

Ms. Williams is the private sector member in question. She has not been to any of the board meetings in over a year. It was discussed to have her removed from the Board.

d. Richard Wright Rolled off the Board

Mr. Wright has rolled off the Board. Mr. Wright decided not to be reappointed for a new term.

e. Tammy Hicks Nomination for Vice Chair and Faith-based Rep Status

Ms. Hicks is resigning as the Director of her facility but still has a year left as the Faith Based Provider Representative. The ED has suggested asking the Faith Based Providers if they have any issues with Ms. Hicks remaining as their representative. There is nothing in rule or guidance stating that Ms. Hicks cannot remain as the representative.

Ms. Hicks has also volunteered to be the Board Vice-Chair. Upon a motion made by Mr. Thompson and seconded by Ms. Nickinson, it was approved to take the nomination of Ms. Hicks as Vice-Chair to the Board for final approval in May.

f. Legislative Session 2025

Legislative Session is currently underway. There is a chance that there will be a change in SR eligibility for the SR Program. It has been said that eligibility will go from 150% FPL to 65% SMI. This will be beneficial for parents who are now making \$15 per hour that became ineligible due to the pay increase putting them over 150% FPL.

g. ED Travel 14-17 April (AELC/DEL ED) and 20-23 May (AELC Annual Mtg)

The ED will be traveling from April 14-17 for the AELC/DEL-ED meetings and again May 20-23 for the AELC Annual Meeting.

h. Bank Account – Update

In order to have Ms. Nickinson added to the bank account, the motion must be brought to the Board for approval.

### **VIII. Audits and Reviews - In Progress**

a. 2023-2024 A-133 Audit Complete

Presentation for EXCOM will be in April, and Board in May.

b. DEL Accountability Review

Still in process.

c. DEL Desk Review

Completed, waiting review.

### **IX. Additional Discussions**





Early Learning Coalition of Escambia County

a. Building Lease – Update

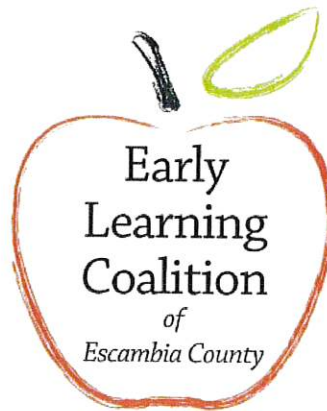
The Landlord has turned discussions over to his attorney. The Landlord's attorney is now in talks with the Coalition's workers compensation company, Amtrust. The Landlord's attorney has proposed a 60/40 split. The ED has recommended to Amtrust that the owner pays 100%. As of today, the owner stands firm that Coalition's lease will not be renewed when it ends in 2026. If this decision does not change, actions will be taken to find a new location to move to. The fact that the Landlord apparently does not have liability insurance coverage on the building, it might not be in the best interest of the Coalition to remain at this location.

b. Audit RFP – Update

An RFP for new Audit services is being drafted.

**X. Adjourn: The Meeting was adjourned at 10:26 a.m.**

**Next Meeting: April 24, 2025, at 9:00 a.m. at the Early Learning Coalition Office, 1720 West Fairfield Dr., Suite 100/400, Pensacola, Florida 32501**



# **Executive Committee Meeting**

## **April 24, 2025**

### **Meeting Package**

|   |              |
|---|--------------|
| <b>1. Agenda</b>                              | <b>1</b>     |
| <b>2. Financial Update</b>                    | <b>2</b>     |
| <b>3. SR/VPK Status Report</b>                | <b>3-5</b>   |
| <b>4. Contracting and Fraud Summary</b>       | <b>6-7</b>   |
| <b>5. SR Financial FY 2024-25 Update</b>      | <b>8-9</b>   |
| <b>6. FY 25-26 Funding Projection</b>         | <b>10-12</b> |
| <b>7. Warren Everett Resignation Letter</b>   | <b>13</b>    |
| <b>8. Audit Services RFP – Draft</b>          | <b>14-23</b> |
| <b>9. A-133 Audit FY 2023-24 Presentation</b> | <b>Att</b>   |



## Executive/Finance Committee Meeting

April 24, at 9:00 a.m.  
Agenda

- I. Welcome and Introduction
  - a. Notification of the Executive/Finance Committee Meeting scheduled for April 24, 2025, was sent to the Pensacola News Journal and posted to the Coalition Public Calendar Board on April 3, 2025.
- II. Public Comments **(EA)**
- III. Consent Agenda **(EA)**
  - a. Approval of the Consent Agenda: Agenda, Financial Reports for March 2025, and Minutes of March 27, 2025.
- IV. Coalition Status Reports: Financial Update, SR/VPK Status Report, and Contracting Summary **(D)**
- V. Committee Recommendations  
None.
- VI. Old Business
  - a. SR Fiscal Year 2024-25 Funding – Update **(D)**
  - b. Provider Arrest, SR Contract Termination and Impact on Families **(I)**
  - c. Farewell Presentation to Former Board Chair, Van Mansker **(I)**
- VII. New Business
  - a. DOE Single Sign On Transition **(I)**
  - b. Legislative Session 2025 **(I)**
  - c. FY 25-26 Funding Projection **(D)**
  - d. Brian Wyer Board Member Approval **(CR)**
  - e. Warren Everett Resignation Letter **(I)**
  - f. Audit Services RFP – Draft **(CR)**
  - g. Staff Issues **(I)**
- VIII. Audits and Reviews In-Progress
  - a. A-133 Audit for Fiscal Year 2023-2024- Warren Averett Presentation **(CR)**
  - b. DEL Accountability Review – In Process, Exit Conference May 20, 2025 **(I)**
- IX. Adjourn

**Next Meeting: June 26, 2025, at 9:00 a.m. at the Early Learning Coalition  
1720 West Fairfield Dr., Suite 100/400, Pensacola, FL 32501**

**Key: (EA) = EXCOM Level Action/Approval, (CR) = EXCOM Recommendation for Board Action, (D) = Discussion, (I) = Information**

*The mission of the Early Learning Coalition of Escambia County is to identify and meet the needs of children and families to lay the foundation for lifetime success by: maximizing each child's potential, preparing children to enter school ready to learn, and helping families achieve economic self-sufficiency.*

ELC Escambia March 2025 Invoice Dashboard

# ELC OF ESCAMBIA COUNTY EXECUTIVE SUMMARY

Version: 24.12.5.1

| TARGETS AND RESTRICTIONS                            |                                   | PROGRAM TOTALS |             |           |                   |
|---|-----------------------------------|----------------|-------------|-----------|-------------------|
|   |                                   | Budget         | Expenditure | Balance   | % of Budget Spent |
| SR Direct Services Min: 78%                         | 9,956,133 + 168,340<br>12,448,024 |                |             |           |                   |
|   | 81.3%                             |                |             |           |                   |
| SR Admin Max: 5%                                    | 374,853 +<br>12,448,024           | 17,907,173     | 12,279,684  | 5,627,489 | 68.6%             |
|   | 3.011%                            | SR             | 539,956     | 165,103   | 69.4%             |
|   |                                   | SR             | 1,082,089   | 319,610   | 70.5%             |
|   |                                   | SR             | 1,667,352   | 481,134   | 71.1%             |
|   |                                   | SR             | 14,617,775  | 4,661,642 | 68.1%             |
|   |                                   | Qu             | 708,991     | 708,991   | 100%              |
|   |                                   | Op             | 405,000     | 352,116   | 13.1%             |
| SR Admin/NonDirect/Quality Max: 22%                 | 2,323,551 +<br>12,448,024         | 179,449        | 141,653     | 37,796    | 78.9%             |
|   | 18.7%                             | SR             |             |           |                   |
| SR Quality Min: 4%                                  | 1,186,219 +<br>12,448,024         |                |             |           |                   |
|   | 9.5%                              | Sp             | 94,374      | 94,374    | 0                 |
|   |                                   | Go             | 394,810     | 101,494   | 74.3%             |
|   |                                   | SR             | 195,172     | 4,934     | 2.5%              |
|   |                                   | VPI            | 5,017,033   | 3,900,995 | 77.8%             |
|   |                                   | VPI            | 192,963     | 82,811    | 42.9%             |
|   |                                   | VPI            | 4,824,070   | 3,618,183 | 79.1%             |
| RR Match Max: \$179,449<br>Dollar-for-Dollar Match: | 141,652.76<br>141,652.76          |                |             |           |                   |
|   | 0.00                              |                |             |           |                   |
| VPK Admin Max: 5%                                   | 82,811<br>3,818,183               |                |             |           |                   |
|   | 2.169%                            | VPI            | 43,048      | 28,958    | 67.3%             |
| SR Plus Admin Max: 5%                               | 0.8%                              | * If           |             | 14,090    |                   |

| YTD MATCH SUMMARY |              |                  |            |              | NOTES         |
|-------------------|--------------|------------------|------------|--------------|---------------|
| Cost Type         | Cash in EFSM | Cash not in EFSM | Total Cash | Public Funds | Private Funds |
| Direct Service    | 168,340.06   | .00              | 168,340.06 |              |               |
| Admin             | .00          | .00              | 0.00       |              |               |
| All Non Direct    | .00          | .00              | 0.00       |              |               |
| Quality           | .00          | .00              | 0.00       |              |               |



SR/VPK Status Report as of 4/21/2025

| SR Children Currently Enrolled by Age by Funding as of 4/21/2025 |       |         |         |  |         |
|--|-------|---------|---------|--|---------|
|  | Pri 1 | Pri 2/3 | Pri 4/5 |  | Pri 6/7 |

| FUNDER          | TANF | TANF WKG | PS  | PS-RCG | TCC | ECON | TOTALS LESS SRMAT | SRMAT | TOTALS WITH SRMAT | MISSING | GRAND TOTALS | SR PLUS |
|-----------------|------|----------|-----|--------|-----|------|-------------------|-------|-------------------|---------|--------------|---------|
| BILLING CODE    | BG3  | BG3W     | BG1 | BG3R   | BG5 | BG8  |                   |       |                   |         |              |         |
| INFANT          | 2    | 0        | 16  | 0      | 2   | 89   | 109               | 0     | 109               | 2       | 111          | 0       |
| TODDLER         | 2    | 0        | 33  | 0      | 1   | 167  | 203               | 16    | 219               | 1       | 220          | 1       |
| 2YR             | 3    | 0        | 58  | 1      | 0   | 231  | 293               | 11    | 304               | 4       | 308          | 3       |
| PR3             | 5    | 0        | 44  | 3      | 1   | 300  | 353               | 7     | 360               | 3       | 363          | 1       |
| PR4             | 3    | 0        | 39  | 2      | 0   | 299  | 343               | 5     | 348               | 3       | 351          | 1       |
| PR5             | 1    | 0        | 25  | 0      | 0   | 183  | 209               | 3     | 212               | 3       | 215          | 0       |
| SCHOOL AGE      | 6    | 0        | 65  | 7      | 1   | 837  | 916               | 16    | 932               | 16      | 948          | 0       |
| TOTAL BY FUNDER | 22   | 0        | 280 | 13     | 5   | 2106 | 2426              | 58    | 2484              | 32      | 2516         | 6       |

## Wait List Update as of 4/21/2025

| Wait List Activity Update |          |        |         |          |        |
|---------------------------|----------|--------|---------|----------|--------|
| Applied                   | Children | Notice | Applied | Children | Notice |

| ***Information by Child***                  |     |              | 10/28-11/03 | 0          | 10            | Econ 01/14/25 | 04/14-04/21 | 16       | 4 |
|---|-----|--------------|-------------|------------|---------------|---------------|-------------|----------|---|
| Pri 6: Birth to Sch Age                     | 15  | 11/04-11/10  | 0           | 7          | Econ 01/14/25 |               |             |          |   |
| Pri 7a: 5-9 Children with Pri 6 Siblings    | 0   | 11/11-11/17  | 0           | 4          | Econ 01/29/25 |               |             |          |   |
| Pri 7b: 5-9 Children w/ No Pri 6 Siblings   | 0   | 11/18-11/24  | 0           | 10         | Econ 02/06/25 |               |             |          |   |
| Pri 7c: 10-12 Other Children                | 1   | 11/25-12/01  | 0           | 1          | Econ 02/24/25 |               |             |          |   |
| SRMT  | 124 | 12/02-12/08  | 0           | 6          | Econ 02/24/25 |               |             |          |   |
|   |     | 12/09-12/15  | 0           | 6          | Econ 02/24/25 |               |             |          |   |
| Total on Wait List                          | 140 | 12/16-12/22  | 0           | 3          | Econ 02/24/25 |               |             |          |   |
|   |     | 12/23-12/29  | 0           | 3          | Econ 02/24/25 |               |             |          |   |
|   |     | 01/06-01/12  | 0           | 4          | Econ 02/24/25 |               |             |          |   |
| <b>Week of 4/14/25-4/20/25</b>              |     | 01/13-01/19  | 0           | 9          | Econ 02/24/25 |               |             |          |   |
| Total New Enrollments                       | 25  | 01/20-01/26  | 0           | 2          | Econ 02/24/25 |               |             |          |   |
| Total Redeterminations                      | 29  | 01/27-02/02  | 0           | 10         | Econ 02/26/25 |               |             |          |   |
| Total Re-Enrollments                        | 10  | 02/03-02/09  | 0           | 5          | Econ 02/26/25 |               |             |          |   |
| Total Terminations                          | 26  | 02/10-02/16  | 0           | 1          | Econ 02/26/25 |               |             |          |   |
|   |     | 02/17-02/23  | 0           | 4          | Econ 04/15/25 |               |             |          |   |
|   |     | 02/24-03/02  | 0           | 6          | Econ 04/15/25 |               |             |          |   |
|   |     | 03/03-03/09  | 0           | 7          | Econ 04/16/25 |               |             |          |   |
|   |     | 03/10-03/16  | 0           | 0          | Econ 04/16/25 |               |             |          |   |
|   |     | 03/17-03/24  | 0           | 3          | Econ 04/16/25 |               |             |          |   |
|   |     | 03/25-03/30  | 0           | 4          | Econ 04/16/25 |               |             |          |   |
|   |     | 03/31-04/06  | 0           | 8          | Econ 04/16/25 |               |             |          |   |
|   |     | 04/07-04/13  | 0           | 7          | Econ 04/16/25 |               |             |          |   |
|   |     |              |             |            |               |               |             |          |   |
|   |     |              |             |            |               |               |             |          |   |
|   |     |              |             |            |               |               |             |          |   |
|   |     |              |             |            |               |               |             |          |   |
| <b>School Readiness Data by Fiscal Year</b> |     | <b>Total</b> | <b>0</b>    | <b>120</b> |               | <b>Total</b>  | <b>16</b>   | <b>4</b> |   |

| School Readiness Data by Fiscal Year |     |     |     |     |         |
|--------------------------------------|-----|-----|-----|-----|---------|
| FY 24/25                             | JUL | AUG | SEP | OCT | NOV DEC |

|                  |     |     |     |     |     |    |     |     |     |  |
|------------------|-----|-----|-----|-----|-----|----|-----|-----|-----|--|
| New Enrollments  | 92  | 66  | 54  | 105 | 92  | 65 | 143 | 119 | 133 |  |
| Redeterminations | 178 | 131 | 155 | 150 | 119 | 99 | 161 | 126 | 108 |  |
| Re-Enrollments   | 39  | 48  | 9   | 14  | 8   | 10 | 12  | 4   | 53  |  |
| Terminations     | 151 | 154 | 87  | 85  | 64  | 37 | 65  | 67  | 177 |  |

|                  |       |          |
|------------------|-------|----------|
| Total Less SRMAT | SRMAT | Total WL |
| 16               | 124   | 140      |

\_\_\_\_\_

| VPK 24/25 Program Year |        |          |          |          |
|------------------------|--------|----------|----------|----------|
| Adhoc Reports          | Submtd | Approved | Enrolled | Rejected |

|             |   |      |      |    |
|-------------|---|------|------|----|
| School Year | 0 | 2117 | 1572 | 66 |
| Summer      | 0 | 9    | NA   | 2  |

| VPK 25/26 Program Year |        |          |          |          |
|------------------------|--------|----------|----------|----------|
| Adhoc Reports          | Submtd | Approved | Enrolled | Rejected |

|             |    |     |    |    |
|-------------|----|-----|----|----|
| School Year | 12 | 996 | NA | 72 |
| Summer      | 0  | 4   | NA | 1  |

**ELC ESCAMBIA FY24/25 WAIT LIST PULL RESULTS SUMMARY**

| Pull Date  | Applied Range     | Family/Parent Data  |                     |             |                   |                    |                           |             |                   | Transition Data (Waiting for Provider) - Note 1 |                        |  |   |   |    |   |   |     |  | Child Data         |                     |                     |
|--|-------------------|---|---------------------|-------------|-------------------|--------------------|---------------------------|-------------|-------------------|---|------------------------|--|---|---|----|---|---|-----|--|--------------------|---------------------|---------------------|
|  |                   | Families In Pull  | No Purpose for Care | Over Income | Declined Services | No Provider Chosen | Elig Started Not Complete | No Response | Families Enrolled | Families Wtg Provider                           | Child Wtg for Provider | Children Waiting for Provider by Age Group |   |   |    |   |   |     |  | # Children In Pull | # Children Enrolled | % Children Enrolled |
|  |                   |   |                     |             |                   |                    |                           |             |                   |   |                        | Inf  | 1 | 2 | 3  | 4 | 5 | Sch |  |                    |                     |                     |
| Wait List Pulls Greater Than 60 Days                   |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
| 10/16/24   | 01/8/24-02/18/24  | 25  | 0                   | 4           | 0                 | 0                  | 4                         | 0           | 17                |   |                        |  |   |   |    |   |   |     |  | 45                 | 26                  | 58%                 |
| 11/06/24   | 02/19/24-04/14/24 | 27  | 0                   | 1           | 1                 | 0                  | 7                         | 4           | 14                |   |                        |  |   |   |    |   |   |     |  | 47                 | 22                  | 47%                 |
| 11/13/24   | 04/15/24-06/02/24 | 37  | 0                   | 2           | 1                 | 0                  | 8                         | 2           | 19                | 5   | 7                      | 0  | 0 | 1 | 0  | 0 | 0 | 6   |  | 65                 | 31                  | 48%                 |
| 11/19/24   | 06/03/24-06/16/24 | 23  | 0                   | 3           | 0                 | 0                  | 4                         | 5           | 11                |   |                        |  |   |   |    |   |   |     |  | 44                 | 17                  | 39%                 |
| 11/20/24   | 06/17/24-08/04/24 | 91  | 0                   | 5           | 4                 | 0                  | 22                        | 13          | 41                | 6   | 15                     | 0  | 2 | 0 | 4  | 2 | 0 | 7   |  | 166                | 70                  | 42%                 |
| 12/30/24   | 8/5/24-9/1/24     | 66  | 1                   | 0           | 0                 | 0                  | 23                        | 9           | 32                | 1   | 1                      | 0  | 0 | 1 | 0  | 0 | 0 | 0   |  | 114                | 61                  | 54%                 |
| 1/7/2025   | 9/2/25-9/15/25    | 23  | 0                   | 0           | 0                 | 0                  | 8                         | 2           | 11                | 2   | 2                      | 0  | 0 | 0 | 1  | 1 | 0 | 0   |  | 34                 | 14                  | 41%                 |
| 01/14/25   | 09/16/24-9/29/24  | 31  | 0                   | 0           | 0                 | 0                  | 10                        | 4           | 15                | 2   | 5                      | 0  | 0 | 1 | 0  | 0 | 1 | 3   |  | 53                 | 20                  | 38%                 |
| 01/23/25   | Srmt pull-Econ    | 3   | 0                   | 0           | 0                 | 0                  | 0                         | 0           | 3                 |   |                        |  |   |   |    |   |   |     |  | 5                  | 5                   | 100%                |
| 01/29/25   | 09/30/24-10/6/24  | 18  | 0                   | 0           | 0                 | 0                  | 7                         | 2           | 6                 | 3   | 8                      | 0  | 0 | 2 | 2  | 0 | 2 | 2   |  | 32                 | 8                   | 25%                 |
| 02/06/25   | 10/07/24-10/20/24 | 17  | 0                   | 0           | 0                 | 0                  | 6                         | 3           | 7                 | 1   | 2                      | 0  | 0 | 0 | 0  | 1 | 0 | 1   |  | 26                 | 12                  | 46%                 |
|  |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
| Wait List Pulls Greater Than 30 Days Less Than 60 Days |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
| 02/24/25   | 10/21/24-12/15/24 | 61  | 1                   | 0           | 4                 | 0                  | 22                        | 9           | 21                | 4   | 8                      | 0  | 1 | 0 | 4  | 1 | 0 | 2   |  | 108                | 40                  | 37%                 |
| 02/26/25   | 12/16/24-1/12/25  | 36  | 0                   | 0           | 1                 | 0                  | 6                         | 4           | 21                | 4   | 7                      | 1  | 0 | 2 | 0  | 2 | 0 | 2   |  | 55                 | 26                  | 47%                 |
| 03/05/25   | 1/13/25-2/2/25    | 27  | 1                   | 0           | 1                 | 0                  | 7                         | 7           | 9                 | 2   | 2                      | 1  | 1 | 0 | 0  | 0 | 0 | 0   |  | 52                 | 15                  | 29%                 |
|  |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
| Over 30 Response Totals                                |                   | 485   | 3                   | 15          | 12                | 0                  | 134                       | 64          | 227               | 30  | 57                     | 2  | 4 | 7 | 11 | 7 | 3 | 23  |  | 846                | 367                 | 43%                 |
| Family Response Percentage                             |                   | 47%   | 1%                  | 3%          | 2%                | 0%                 | 28%                       | 13%         | 47%               | 6%  |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
| Wait List Pulls Less Than 30 Days                      |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
| 03/25/25   | 02/03/25-02/16/25 | 32  | 0                   | 1           | 0                 | 0                  | 10                        | 10          | 8                 | 3   | 5                      | 0  | 1 | 0 | 1  | 0 | 0 | 3   |  | 49                 | 10                  | 20%                 |
| 04/15/25   | 02/17/25-03/02/25 | 22  | 0                   | 0           | 0                 | 0                  | 8                         | 12          | 2                 | 0   | 0                      | 0  | 0 | 0 | 0  | 0 | 0 | 0   |  | 45                 | 3                   | 7%                  |
| 04/16/25   | 03/03/25-04/13/25 | 65  | 0                   | 0           | 0                 | 0                  | 15                        | 45          | 1                 | 4   | 10                     | 0  | 2 | 2 | 1  | 1 | 1 | 3   |  | 114                | 2                   | 2%                  |
|  |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
| Under 30 Response Totals                               |                   | 119   | 0                   | 1           | 0                 | 0                  | 33                        | 67          | 11                | 7   | 15                     | 0  | 3 | 2 | 2  | 1 | 1 | 6   |  | 208                | 15                  | 7%                  |
| Family Response Percentage                             |                   | 85%   | 0%                  | 1%          | 0%                | 0%                 | 28%                       | 56%         | 9%                | 6%  |                        |  |   |   |    |   |   |     |  |                    |                     |                     |
| Report Date: 4/21/2025                                 |                   | Note 1: Transition data is not counted in Families or Child Data. |                     |             |                   |                    |                           |             |                   |   |                        |  |   |   |    |   |   |     |  |                    |                     |                     |

**PS CHILDREN PENDING PROVIDER**

| DATE     | COUNT | DATE     | COUNT | DATE     | COUNT | DATE     | COUNT | DATE     | COUNT | DATE     | COUNT |
|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| 02/10/25 | 86    | 02/24/25 | 83    | 03/10/25 | 83    | 03/24/25 | 91    | 04/07/25 | 90    | 04/21/25 | 90    |
| 02/17/25 | 83    | 03/03/25 | 79    | 03/17/25 | 87    | 03/31/25 | 91    | 04/14/25 | 96    |          |       |



ELC ESCAMBIA FY24/25 WAIT LIST PULL RESULTS SUMMARY - SRMT ONLY

|  |                   | Family/Parent Data  |                     |             |                   |                    |                           |             |                   | Transition Data (Waiting for Provider) - <b>Note 1</b> |                        |  |   |   |   |   |   |     |    | Child Data         |                     |                     |
|--|-------------------|---|---------------------|-------------|-------------------|--------------------|---------------------------|-------------|-------------------|--|------------------------|--|---|---|---|---|---|-----|----|--------------------|---------------------|---------------------|
| Pull Date  | Applied Range     | Families In Pull  | No Purpose for Care | Over Income | Declined Services | No Provider Chosen | Elig Started Not Complete | No Response | Families Enrolled | Families Wtg Provider                                  | Child Wtg for Provider | Children waiting for Provider by Age Group |   |   |   |   |   |     |    | # Children In Pull | # Children Enrolled | % Children Enrolled |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        | Inf  | 1 | 2 | 3 | 4 | 5 | Sch |    |                    |                     |                     |
| Wait List Pulls Greater Than 60 Days                   |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
| 01/23/25   | 1/8/24-2/18/24    | 8   | 0                   | 0           | 0                 | 0                  | 0                         | 1           | 6                 | 1  | 1                      | 0  | 0 | 1 | 0 | 0 | 0 | 10  | 7  | 70%                |                     |                     |
| 01/29/25   | 02/19/24-03/03/24 | 4   | 0                   | 0           | 0                 | 0                  | 0                         | 3           | 1                 |  |                        |  |   |   |   |   |   | 5   | 1  | 20%                |                     |                     |
| 02/06/25   | 03/04/24-04/07/24 | 3   | 0                   | 0           | 0                 | 0                  | 0                         | 1           | 0                 | 2  | 3                      | 0  | 0 | 1 | 0 | 2 | 0 | 4   | 0  | 0%                 |                     |                     |
| 02/11/25   | 04/08/24-05/05/24 | 5   | 0                   | 0           | 1                 | 0                  | 0                         | 2           | 2                 |  |                        |  |   |   |   |   |   | 6   | 2  | 33%                |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
| Wait List Pulls Greater Than 30 Days Less Than 60 Days |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
| 02/26/25   | 05/06/24-06/09/24 | 4   | 0                   | 0           | 0                 | 0                  | 1                         | 1           | 2                 |  |                        |  |   |   |   |   |   | 7   | 3  | 43%                |                     |                     |
| 03/05/25   | 6/10/24-7/7/24    | 6   | 0                   | 0           | 0                 | 0                  | 1                         | 1           | 3                 | 1  | 3                      | 0  | 1 | 0 | 1 | 0 | 0 | 1   | 12 | 5                  | 42%                 |                     |
| 03/11/25   | 7/8/24-8/4/24     | 5   | 0                   | 0           | 0                 | 0                  | 0                         | 1           | 3                 | 1  | 1                      | 0  | 0 | 1 | 0 | 0 | 0 | 8   | 4  | 50%                |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
| Over 30 Response Totals                                |                   | 35  | 0                   | 0           | 1                 | 0                  | 2                         | 10          | 17                | 5  | 8                      | 0  | 1 | 3 | 1 | 2 | 0 | 1   | 52 | 22                 | 42%                 |                     |
| Family Response Percentage                             |                   | 37%   | 0%                  | 0%          | 3%                | 0%                 | 6%                        | 29%         | 49%               | 14%  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
| Wait List Pulls Less Than 30 Days                      |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
| 03/25/25   | 08/05/24-9/15/24  | 13  | 0                   | 0           | 0                 | 0                  | 1                         | 7           | 4                 | 1  | 1                      | 0  | 0 | 0 | 0 | 1 | 0 | 18  | 4  | 22%                |                     |                     |
| 04/15/25   | 09/16/24-10/27/24 | 15  | 0                   | 0           | 0                 | 0                  | 1                         | 13          | 1                 | 0  | 0                      | 0  | 0 | 0 | 0 | 0 | 0 | 19  | 2  | 11%                |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
|  |                   |   |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
| Under 30 Response Totals                               |                   | 28  | 0                   | 0           | 0                 | 0                  | 2                         | 20          | 5                 | 1  | 1                      | 0  | 0 | 0 | 0 | 1 | 0 | 37  | 6  | 16%                |                     |                     |
| Family Response Percentage                             |                   | 79%   | 0%                  | 0%          | 0%                | 0%                 | 7%                        | 71%         | 18%               | 4%   |                        |  |   |   |   |   |   |     |    |                    |                     |                     |
| Report Date: 4/21/2025                                 |                   | Note 1: Transition data is not counted in Families or Child Data. |                     |             |                   |                    |                           |             |                   |  |                        |  |   |   |   |   |   |     |    |                    |                     |                     |



## Contract and Fraud Summary Report FY24-25 (9)

| ACTIVE SCHOOL READINESS PROVIDERS |           |           |                |                 |                   |               |
|-----------------------------------|-----------|-----------|----------------|-----------------|-------------------|---------------|
| Provider Type                     |           |           | FY 2024-2025   |                 |                   |               |
|                                   | FY 22-23  | FY 23-24  | Previous Total | Providers Added | Providers Removed | Current Total |
| LFCCH                             | 13        | 14        | 14             | 0               | 0                 | 14            |
| RFCCH                             | 5         | 4         | 5              | 0               | 0                 | 5             |
| Licensed Center                   | 54        | 56        | 54             | 0               | 2                 | 52            |
| Licensed Exempt Center            | 12        | 10        | 8              | 1               | 1                 | 8             |
| After School Only                 | 0         | 0         | 0              | 0               | 0                 | 0             |
| <b>Total Active SR Providers</b>  | <b>84</b> | <b>84</b> | <b>81</b>      | <b>1</b>        | <b>3</b>          | <b>79</b>     |

| NEW CONTRACTED SCHOOL READINESS PROVIDERS |          |          |                |               |                     |
|---|----------|----------|----------------|---------------|---------------------|
| Provider Type                             |          |          | FY 2024-2025   |               |                     |
|   | FY 22-23 | FY 23-24 | Previous Total | New Contracts | Total New Contracts |
| Homes (LFCCH & RFCCH)                     | 0        | 2        | 2              | 0             | 2                   |
| Licensed Center                           | 6        | 5        | 2              | 0             | 2                   |
| Licensed Exempt Center                    | 2        | 0        | 2              | 1             | 3                   |
| After School Only                         | 0        | 0        | 0              | 0             | 0                   |
| <b>Total New SR Contracts</b>             | <b>8</b> | <b>7</b> | <b>6</b>       | <b>1</b>      | <b>7</b>            |

| PROVIDER SR CONTRACT TERMINATIONS         |          |          |                |           |                     |               |
|---|----------|----------|----------------|-----------|---------------------|---------------|
| Provider Type                             |          |          | FY 2024-2025   |           |                     |               |
|   | FY 22-23 | FY 23-24 | Previous Total | New Terms | Termination Reasons | Current Total |
| LFCCH                                     | 0        | 0        | 1              | 0         |                     | 1             |
| RFCCH                                     | 0        | 2        | 0              | 0         |                     | 0             |
| Licensed Center                           | 7        | 2        | 4              | 2         | 3=2                 | 6             |
| Licensed Exempt Center                    | 0        | 2        | 4              | 0         |                     | 4             |
| <b>Total Provider Choice Terminations</b> | <b>7</b> | <b>6</b> | <b>9</b>       | <b>2</b>  |                     | <b>11</b>     |

| COALITION SR CONTRACT TERMINATIONS           |          |          |                |           |                     |               |
|--|----------|----------|----------------|-----------|---------------------|---------------|
| Provider Type                                |          |          | FY 2024-2025   |           |                     |               |
|  | FY 22-23 | FY 23-24 | Previous Total | New Terms | Termination Reasons | Current Total |
| Licensed                                     | 3        | 1        | 0              | 0         |                     | 0             |
| Exempt                                       | 0        | 0        | 0              | 1         | 4=1                 | 1             |
| Registered FCCH                              | 0        | 0        | 0              | 0         |                     | 0             |
| <b>Total Coalition Contract Terminations</b> | <b>3</b> | <b>1</b> | <b>0</b>       | <b>1</b>  |                     | <b>1</b>      |

|                                    |           |          |          |          |  |           |
|------------------------------------|-----------|----------|----------|----------|--|-----------|
| <b>TOTAL CONTRACT TERMINATIONS</b> | <b>10</b> | <b>7</b> | <b>9</b> | <b>3</b> |  | <b>12</b> |
|------------------------------------|-----------|----------|----------|----------|--|-----------|

| Termination Reason Key               |  |
|--------------------------------------|--|
| 1= Provider Choice - Retired         | 8= Insurance Non-Compliance            |
| 2= Provider Choice - Low enrollments | 9= VPK Improvement Plan Non-Compliance |
| 3= Provider Choice - No reason given | 10= Fraud Referral                     |
| 4= Change in status (i.e. Licensed)  | 11= VPK -No VPK Director               |
| 5= Contract Non-Compliance           | 12= Prior Year Contract Non-Renewal    |
| 6= DEL/ELC Policy Non-Compliance     | 13= Provider Required to Close         |
| 7= ASQ Non-Compliance                |  |



## Contract and Fraud Summary Report FY24-25 (9)

| ACTIVE VPK PROVIDERS                   |              |           |                |                 |                     |                |
|--|--------------|-----------|----------------|-----------------|---------------------|----------------|
|  |              |           | FY 2024-2025   |                 |                     |                |
| Provider Type                          | FY 22-23     | FY 23-24  | Previous Total | Providers Added | Providers Removed   | Current Total  |
| Licensed                               | 47           | 44        | 44             | 0               | 0                   | 44             |
| Licensed Exempt                        | 11           | 12        | 11             | 1               | 0                   | 12             |
| School District                        | 16           | 16        | 16             | 0               | 0                   | 16             |
| Total Active VPK Providers             | 74           | 72        | 71             | 1               | 0                   | 72             |
| NEW CONTRACTED VPK PROVIDERS           |              |           |                |                 |                     |                |
|  |              |           | FY 2024-2025   |                 |                     |                |
| Provider Type                          | FY 22-23     | FY 23-24  | Previous Total | New Contracts   | Total New Contracts |                |
| Licensed                               | 3            | 2         | 1              | 0               | 1                   |                |
| Licensed Exempt                        | 0            | 1         | 0              | 1               | 1                   |                |
| Total New VPK Contracts                | 3            | 3         | 1              | 1               | 2                   |                |
| PROVIDER VPK CONTRACT TERMINATIONS     |              |           |                |                 |                     |                |
|  |              |           | FY 2024-2025   |                 |                     |                |
| Provider Type                          | FY 22-23     | FY 23-24  | Previous Total | New Terms       | Termination Reasons | Current Total  |
| Licensed Center                        | 4            | 4         | 1              | 0               |                     | 1              |
| Licensed Exempt Center                 | 0            | 0         | 1              | 0               |                     | 1              |
| Total Provider Choice Terminations     | 4            | 4         | 2              | 0               |                     | 2              |
| COALITION CONTRACT TERMINATION         |              |           |                |                 |                     |                |
|  |              |           | FY 2024-2025   |                 |                     |                |
| Provider Type                          | FY 22-23     | FY 23-24  | Previous Total | New Terms       | Termination Reasons | Current Total  |
| Licensed                               | 1            | 1         | 0              | 0               |                     | 0              |
| Exempt                                 | 0            | 0         | 0              | 0               |                     | 0              |
| Total Coalition Contract Terminations  | 1            | 1         | 0              | 0               |                     | 0              |
| TOTAL CONTRACT TERMINATIONS            | 5            | 5         | 2              | 0               |                     | 2              |
| Total VPK Only Providers               | FY 19-20     | FY 20-21  | FY 21-22       | FY 22-23        | FY 23-24            | FY 24-25       |
|  | 41           | 34        | 37             | 39              | 35                  | 35             |
| Fraud Summary                          |              |           |                |                 |                     |                |
| Pending Action                         | 2019-2020    | 2020-2021 | 2021-2022      | 2022-2023       | 2023-2024           | 2024-2025      |
| Total Cases                            | 0            | 0         | 0              | 6               | 16                  | 21             |
| Active Client                          | 0            | 0         | 0              | 5               | 3                   | 2              |
| Active Provider                        | 0            | 0         | 0              | 0               | 0                   | 0              |
| Restitution Submitted                  | \$0.00       | \$0.00    | \$0.00         | \$154,280.00    | \$2,827,972.29      | \$2,607,730.86 |
| Pending Client                         | 3            | 3         | 0              | 5               | 14                  | 21             |
| Pending Provider                       | 0            | 0         | 0              | 0               | 1                   | 1              |
| Potential Restitution                  | \$0.00       | \$0.00    | \$0.00         | \$152,811.00    | \$2,827,972.29      | \$2,996,311.50 |
| Closed or Adjudicated                  | 2019-2020    | 2020-2021 | 2021-2022      | 2022-2023       | 2023-2024           | 2024-2025      |
| Client                                 | 0            | 0         | 0              | 1               | 3                   | 6              |
| Provider                               | 0            | 0         | 0              | 0               | 0                   | 0              |
| Restitution Ordered                    | \$0.00       | \$0.00    | \$0.00         | \$0.00          | \$0.00              | \$0.00         |
| Restitution Ordered Prior to July 2015 | \$174,566.00 |           |                |                 |                     |                |





## WAIT LIST FUNDING INCREASE ENROLLMENTS TO BALANCE

**Scenario: Increase children in all age groups from current enrollment to fully use NOA+Match**

Funding: Original NOA, plus amount from \$20M Wait List funding; (Does not include SR PLUS)

**Rates Center-Based Care Per Day Effective July 1, 2024 without Gold Seal Differential (see note \* below)**

| Age Group   | Care Code    | Description              | Base Rate | Number of Children        | Total Cost Per Day | Baseline: Children enrolled 22APR25  | Enrolled 28APR24 |
|---|--------------|--------------------------|-----------|---------------------------|--------------------|--|------------------|
| Infant  | INF          | <12 mth                  | \$ 48.60  | 141                       | \$ 6,852.60        | 111  | 109              |
| Toddler   | TOD          | 12 <24 mth               | \$ 39.79  | 250                       | \$ 9,947.50        | 220  | 222              |
| Two   | 2YR          | 24 <36 mth               | \$ 36.79  | 338                       | \$ 12,435.02       | 308  | 358              |
| Three   | PP3          | 36 <48 mth               | \$ 29.00  | 393                       | \$ 11,397.00       | 363  | 375              |
| Four  | PP4          | 48 <60 mth               | \$ 28.00  | 381                       | \$ 10,668.00       | 351  | 356              |
| Five  | PP5          | 60 <72 mth               | \$ 27.00  | 215                       | \$ 5,805.00        | 215  | 220              |
| School Age  | SCH          | In School-PT             | \$ 18.05  | 822                       | \$ 14,837.10       | 792  | 823              |
| Special Needs   | SPCR         | Special Needs            | \$ 58.32  |                           | \$ -               |  | 0                |
| School Age  | SCH          | Child count cost per day |           | 2540                      | \$ 71,942.22       | 2360   | 0                |
|   | In School-FT |                          | \$ 24.00  | 180                       | \$ 4,320.00        | 156  | 163              |
| School Age  | SCH          | Total Children           |           | 2720                      |                    | 2516   | 2626             |
| Child estimate as of April 22, 2025                   |              |                          |           | Work Days Left in Year    | 65                 |  |                  |
| Avg Work Days/Month                                   |              | 22                       |           | Hol/Brk Days Left in Year | 28                 |  |                  |
| Avg Hol/Brk Days/Month                                |              | 7.5                      |           | Avg Cost/Month            | \$ 1,615,128.84    | Action taken: Increase children served evenly by care level to balance budget.   |                  |
| Estimated Requirements                                |              |                          |           | Est. SR Serv APR-JUN      | \$ 4,797,204.30    | Increase per age group   | 30               |
| Reg Fee Est = \$74,000/year minus actual year to date |              |                          |           | SR Reg Fee/4 Mth Est.     | \$ 7,580.00        | Categories   | 8                |
| Parent fee Est. = Avg \$/person/day x days remaining  |              |                          |           | Parent Fee/4 Mth Est.     | \$ 473,368.00      | Total Children Added   | 240              |
| Parent fee average FT = \$2.80 per person per day     |              |                          |           | Total SR Serv Est. Left   | \$ 4,331,416.30    | Parent fee Est. = Avg/person/day x days remaining  |                  |
| Parent fee average PT = \$2.20 per person per day     |              |                          |           | SR Services to Date (FEB) | \$ 9,883,918.24    | Notes:   |                  |
| Non Direct 22% = (1)                                  |              | \$ 4,035,276.06          |           | Non Direct Use to Date    | \$ 2,323,551.15    | (1) Non Direct 22% amount is current NOA 22% limit. Non Direct Budget amount is current invoice workbook budget amount plus  |                  |
| Non Direct Budget = (1)                               |              | \$ 3,708,397.67          |           | Non Direct Remaining      | \$ 1,384,846.52    |  |                  |
|   |              |                          |           | Total Est. Requirements   | \$ 17,923,732.21   | \$435,000 for QPPS.  |                  |
| SR Funding Available                                  |              |                          |           | Current Grant w/Match (2) | \$ 18,342,473.00   | (2) Funding available includes \$1,059,443 Wait List allocation rec'd 12/5/2024 and \$537,130 SR REOB rec'd 6/7MAR25.  |                  |
| NOA Dated 29JAN25                                     |              |                          |           | Local Match Funding       | \$ 238,875.00      |  |                  |
|   |              |                          |           | Total SR Funding To Date  | \$ 18,581,048.00   |  |                  |
|   |              |                          |           | Estimated Balance (3)     | \$ 657,315.79      | (3) Balance at present enrollment level. No one pulled from Wait List MAY-SEP. 840 pulled OCT24-FEB25. 0 BOG remain as of 15APR25. Over 750 children have left the SR program this FY. |                  |
| Related Funding Impacts                               |              |                          |           |                           |                    |  |                  |
| QPI NOA =   |              | \$ 708,991.00            |           | Est. QPI Remaining (4)    | \$ 335,804.30      | (4) QPI estimates use average 7% for all providers.  |                  |
|   |              |                          |           | Actual QPI to Date        | \$ 708,991.00      | QPI Maxed out in MAR25.  |                  |
|   |              |                          |           | QPPS to Date              | \$ 52,883.86       | Shortfall charged to Nondirect quality (QPPS/QPICS) thru MAR25   |                  |
| QPI % to date   |              | 100%                     |           | QPI Est. Year Total (5)   | \$ 1,097,679.16    | (5) Note QPI est. is over \$400,000 more than allocation for 24/25.  |                  |
|   |              |                          |           | QPI Shortfall (5)         | \$ (388,688.16)    | Shortfall to be charged to Nondirect quality (QPPS/QPICS)  |                  |
| Gold Seal NOA =                                       |              | \$ 364,810.00            |           | AUG24 Gold Seal Est. (6)  | \$ 390,889.20      | (6) See Gold Seal Analysis Worksheet 1.  |                  |
| As of 7MAR25  |              |                          |           | Actual GS to Date         | \$ 293,315.87      |  |                  |
| GS % to date  |              | 80%                      |           | GS Est. Year Total (7)    | \$ 391,087.83      | (7) Actual to date divided by paid months times 12   |                  |
|   |              |                          |           | GS Shortfall (7)          | \$ (26,277.83)     | Shortfall to be charged to Nondirect quality (97GOV)   |                  |



| ELC Escambia Cost of Care Analysis FY 2025-2026  |           |               |           |                           |                    |  |                        |
|--|-----------|---------------|-----------|---------------------------|--------------------|--|------------------------|
| FY 2025-2026 Projections using 24-25 as of JAN25 (Anticipated Legislative Allocation)                    |           |               |           |                           |                    |  |                        |
| Scenario: Children that can be served with same funding level as FY 24-25 January 2025 NOA.              |           |               |           |                           |                    |  |                        |
| Funding: FY 24-25 JAN25 NOA  |           |               |           |                           |                    |  |                        |
| Rates Center-Based Care Per Day Effective July 1, 2024 without Gold Seal Differential (see note * below) |           |               |           |                           |                    |  |                        |
| Age Group  | Care Code | Description   | Base Rate | Number of Children        | Total Cost Per Day | Children Enrolled 21APR25                                      | Avg. Enrollments 23-24 |
| Infant   | INF       | <12 mth       | \$ 48.60  | 100                       | \$ 4,860.00        | 111  | 109                    |
| Toddler  | TOD       | 12 <24 mth    | \$ 39.79  | 220                       | \$ 8,753.80        | 220  | 222                    |
| Two  | 2YR       | 24 <36 mth    | \$ 36.79  | 320                       | \$ 11,772.80       | 308  | 358                    |
| Three  | PR3       | 36 <48 mth    | \$ 29.00  | 360                       | \$ 10,440.00       | 363  | 375                    |
| Four   | PR4       | 48 <60 mth    | \$ 28.00  | 330                       | \$ 9,240.00        | 351  | 356                    |
| Five   | PR5       | 60 <72 mth    | \$ 27.00  | 160                       | \$ 4,320.00        | 215  | 220                    |
| School Age   | SCH       | In School-PT  | \$ 18.05  | 820                       | \$ 14,801.00       | 792  | 823                    |
| Special Needs  | SPCR      | Special Needs | \$ 58.32  | 0                         | \$ -               | 0  | 0                      |
| Child count cost per day   |           |               |           | 2310                      | \$ 64,187.60       |  |                        |
| School Age   | SCH       | In School-FT  | \$ 24.00  | 160                       | \$ 3,840.00        | 156  | 163                    |
| Total Children   |           |               |           | 2470                      |                    | 2516   | 2626                   |
| Child count as funding allows  |           |               |           | Work Days Left in Year    | 260                | Monthly Impact as Currently Funded                             |                        |
| Avg Work Days/Month  |           | 22            |           | Hol/Brk Days Left in Year | 90                 | Funding Avail/Month  |                        |
| Avg Hol/Brk Days/Month   |           | 7.5           |           | Avg Cost/Month            | \$ 1,440,927.20    |  |                        |
| Estimated Requirements   |           |               |           | Total SR Services         | \$ 17,034,376.00   | Avg SR Cost/Month  | \$ 1,282,918.00        |
| Reg Fee Est = \$74,000/year minus actual year to date  |           |               |           | SR Reg Fee/12 Mth Est.    | \$ 74,000.00       | Avg Nondirect/Month  | \$ 266,666.67          |
| Parent fee Est. = Avg \$/person/day x days remaining   |           |               |           | Parent Fee/12 Mth Est.    | \$ 1,713,360.00    | Balance/Month  | \$ (1,164.00)          |
| Parent fee average FT = \$2.80 per person per day  |           |               |           | Services less Parent fees | \$ 15,395,016.00   | Balance/Work Day   | \$ (52.91)             |
| Parent fee average PT = \$2.20 per person per day  |           |               |           | SR Services to Date       | \$ -               | Notes:   |                        |
| Non Direct 22% =   |           |               |           | Non Direct to Date (1)    | \$ -               | (1) Used MAR25 NOA.  |                        |
| Non Direct Budget =  |           |               |           | Non Direct Remaining      | \$ 3,200,000.00    |  |                        |
|  |           |               |           | Total Est. Requirements   | \$ 18,595,016.00   |  |                        |
| Estimated and Actual Funding Available   |           |               |           |                           |                    |  |                        |
| NOA Dated 05DEC24  |           |               |           | FY 24-25 Grant Amount     | \$ 18,342,173.00   | (2) Funding available is FY 24-25 SR funding MAR25.            |                        |
|  |           |               |           | Local Match Funding       | \$ 238,875.00      | Includes MAR25 Reob to cover QPI, GS shortfalls.               |                        |
|  |           |               |           | Total SR Funding To Date  | \$ 18,581,048.00   |  |                        |
|  |           |               |           | Estimated Balance (3)     | \$ (13,968.00)     | (3) Enrollment adjusted to balance.                            |                        |
| Related Funding Impacts  |           |               |           |                           |                    |  |                        |
| QPI NOA =  |           |               |           |                           |                    |  |                        |
| FY24-25  |           |               |           | Est. QPI Remaining (4)    | \$ 1,192,406.32    | (4) QPI estimates use average 7% for all providers.            |                        |
|  |           |               |           | Total QPI to Date         | \$ -               |  |                        |
| QPI % to date  |           |               |           | Total QPI Estimate (5)    | \$ 1,192,406.32    | (5) Note QPI est. is \$400,000 more than allocation for 24/25. |                        |
|  |           |               |           | QPI Shortfall             | \$ (483,415.32)    |  |                        |
| Gold Seal NOA = FY 24-25   |           |               |           | FY24-25 Gold Seal Est (6) | \$ 391,087.83      | (6) FY 24-25 Gold Seal Estimate as of 22APR25                  |                        |
|  |           |               |           | Total GS to Date          | \$ -               |  |                        |
| GS % to date   |           |               |           | GS Estimate for Year (7)  | \$ 391,087.83      | (7) Actual to date divided by months paid times 12             |                        |
|  |           |               |           | Estimated GS Shortfall    | \$ (26,277.83)     |  |                        |

| ELC Escambia Cost of Care Analysis FY 2025-2026   |           |                          |           |                           |                    |  |                        |
|---|-----------|--------------------------|-----------|---------------------------|--------------------|--|------------------------|
| FY 2025-2026 Projections using 24-25 as of JAN25 (Anticipated Legislative Allocation)                         |           |                          |           |                           |                    |  |                        |
| Scenario: Children that can be served with same funding level as FY 24-25 January 2025 NOA, plus \$1,000,000. |           |                          |           |                           |                    |  |                        |
| Funding: FY 24-25 JAN25 NOA   |           |                          |           |                           |                    |  |                        |
| Rates Center-Based Care Per Day Effective July 1, 2024 without Gold Seal Differential (see note* below)       |           |                          |           |                           |                    |  |                        |
| Age Group   | Care Code | Description              | Base Rate | Number of Children        | Total Cost Per Day | Baseline Number of Children  | Avg. Enrollments 23-24 |
| Infant  | INF       | <12 mth                  | \$ 48.60  | 118                       | \$ 5,734.80        | 100  | 109                    |
| Toddler   | TOD       | 12 <24 mth               | \$ 39.79  | 238                       | \$ 9,470.02        | 220  | 222                    |
| Two   | 2YR       | 24 <36 mth               | \$ 36.79  | 338                       | \$ 12,435.02       | 320  | 358                    |
| Three   | PR3       | 36 <48 mth               | \$ 29.00  | 378                       | \$ 10,962.00       | 360  | 375                    |
| Four  | PR4       | 48 <60 mth               | \$ 28.00  | 348                       | \$ 9,744.00        | 330  | 356                    |
| Five  | PR5       | 60 <72 mth               | \$ 27.00  | 178                       | \$ 4,806.00        | 160  | 220                    |
| School Age  | SCH       | In School-PT             | \$ 18.05  | 838                       | \$ 15,125.90       | 820  | 823                    |
| Special Needs   | SPCR      | Special Needs            | \$ 58.32  | 0                         | \$ -               |  | 0                      |
| School Age  |           | Child count cost per day |           | 2436                      | \$ 68,277.74       | 2310   |                        |
|   | SCH       | In School-FT             | \$ 24.00  | 178                       | \$ 4,272.00        | 160  | 163                    |
|   |           | Total Children           |           | 2614                      |                    | 2470   | 2626                   |
| Child count as funding allows   |           |                          |           | Work Days Left in Year    | 260                |  |                        |
| Avg Work Days/Month   |           | 22                       |           | Hol/Brk Days Left in Year | 90                 | Action taken: Increase children served evenly by care level to use additional funding with a balanced budget                           |                        |
| Avg Hol/Brk Days/Month  |           | 7.5                      |           | Avg Cost/Month            | \$ 1,534,150.28    | Increase per age group   |                        |
|   |           |                          |           | Total SR Services         | \$ 18,136,692.40   | Categories   | 18                     |
| Estimated Requirements  |           |                          |           | SR Reg Fee/12 Mth Est.    | \$ 74,000.00       | Total Children Increase  | 8                      |
| Reg Fee Est = \$74,000/year minus actual year to date   |           |                          |           | Parent Fee/12 Mth Est.    | \$ 1,808,652.00    | Parent fee Est. = Avg/person/day x days remaining  |                        |
| Parent fee average FT = \$2.80 per person per day   |           |                          |           | Services less Parent fees | \$ 16,402,040.40   | Notes:   |                        |
| Parent fee average PT = \$2.20 per person per day   |           |                          |           | SR Services to Date       | \$ -               | (1) Used 29JAN25 NOA.  |                        |
| Nondirect 22% =   |           | \$ 4,035,278.06          |           | Non Direct to Date (1)    | \$ -               |  |                        |
| Nondirect Budget =  |           | \$ 3,200,000.00          |           | Non Direct Remaining      | \$ 3,200,000.00    |  |                        |
|   |           |                          |           | Total Est. Requirements   | \$ 19,602,040.40   |  |                        |
| Estimated and Actual Funding Available  |           |                          |           |                           |                    |  |                        |
| NOA Dated 05DEC24   |           |                          |           | FY 24-25 Grant Amount     | \$ 18,342,173.00   | (2) Funding available is FY 24-25 SR funding MAR25 plus \$1M.  |                        |
|   |           |                          |           | Local Match Funding       | \$ 238,875.00      | Includes MAR25 Reob to cover QPI, GS shortfalls.   |                        |
|   |           |                          |           | Total SR Funding To Date  | \$ 18,581,048.00   |  |                        |
|   |           |                          |           | Plus \$1M for SR Serv     | \$ 1,000,000.00    |  |                        |
|   |           |                          |           | Total SR Funding w/Wait   | \$ 19,581,048.00   |  |                        |
|   |           |                          |           | Estimated Balance (3)     | \$ (20,992.40)     | (3) Base = present enrollment level. Additional children to expend \$1M.   |                        |
|   |           |                          |           |                           |                    | No one pulled fromWait List MAY-SEP. 367 pulled OCT-DEC24. 365 BG8 remain 16DEC24. Over 550 children have left the SR program this FY. |                        |
| Related Funding Impacts   |           |                          |           |                           |                    |  |                        |
| QPI NOA =   |           | \$ 708,991.00            |           | Est. QPI Remaining (4)    | \$ 1,269,568.47    | (4) QPI estimates use average 7% for all providers.  |                        |
|   |           |                          |           | Actual QPI to Date        |                    |  |                        |
| QPI % to date   |           | 0%                       |           | Total QPI Estimate (5)    | \$ 1,269,568.47    | (5) Note QPI est. is over \$500,000 more than allocation for 24/25.  |                        |
|   |           |                          |           | QPI Shortfall             | \$ (560,577.47)    |  |                        |
| Gold Seal NOA =   |           | \$ 364,810.00            |           | FY24-25 Gold Seal Est (6) | \$ 391,087.83      | (6) FY 24-25 Gold Seal Estimate as of 22APR25  |                        |
|   |           |                          |           | Actual GS to Date         |                    |  |                        |
| GS % to date  |           | 0%                       |           | GS Estimate for Year (7)  | \$ 391,087.83      | (7) Actual to date/paid months times 12  |                        |
|   |           |                          |           | Estimated GS Shortfall    | \$ (26,277.83)     |  |                        |



**EIC Escambia SR Program Grant, Rate, QPI and Enrollment Comparison**

| Grant and Enrollment History |                   |                       |                  |              |                         |                      |                                 |   |  |
|------------------------------|-------------------|-----------------------|------------------|--------------|-------------------------|----------------------|---------------------------------|---|--|
| Fiscal Year                  | SR Grant Year End | September Enrollments | Stove piping Y/N | QPI Grant    | Gold Seal Grant         | Year End Enrollments | Total SR plus QPI and Gold Seal | Notes   |  |
| 2019-2020                    | \$17,466,211.00   | 3288 N                |                  | \$252,787.00 | Included in SR services | 3626                 | \$17,718,998.00                 | This is the year before everything changed. QPI was just beginning.   |  |
| 2020-2021                    | \$17,539,629.00   | 3465 N                |                  | \$297,580.00 | Included in SR services | 2952                 | \$17,837,209.00                 | COVID effectively froze enrollments. Little change in QPI as learning just beginning.   |  |
| 2021-2022                    | \$17,661,367.00   | 2969 N                |                  | \$693,124.00 | Included in SR services | 2731                 | \$18,344,491.00                 | DEL rate increase limited enrollments, and 100% enrollment payments ended, redeterminations resumed.  |  |
| 2022-2023                    | \$17,351,587.00   | 2670 Y                |                  | \$712,131.00 |                         | 2516                 | \$18,063,718.00                 | Enrollments/capacity restricted by limits on provider's ability to serve children.  |  |
| 2023-2024                    | \$17,324,851.00   | 2600 Y                |                  | \$756,699.00 |                         | 2500                 | \$18,081,550.00                 | Enrollments decreased JUL-NOV24 due to limits on initial SR funding, increased in DEC with increased funding. Totals include Wait List allocation \$1,059,443 received 12/5/2024, Rec'd SR \$537,130 & GS \$25,014 on 3/7/2024. |  |
| 2024-2025                    | \$18,342,173.00   | 2292 Y                |                  | \$708,991.00 |                         | 2503 (3MAR25)        | \$19,051,164.00                 |   |  |
| Projected for 2025-2026      |                   | ?                     |                  | ?            |                         | NA                   |                                 |   |  |

| Rate Change History |           |          |            |          |                        |            |                        |                            |                            |
|---------------------|-----------|----------|------------|----------|------------------------|------------|------------------------|----------------------------|----------------------------|
| Provider Rates -    |           |          |            |          |                        |            |                        |                            |                            |
| Care Level          | Rate      | Rate     | Rate       | Rate     | % Change from 21 to 22 | Rate       | % Change from 22 to 24 | % Change from 2021 to 2024 | % Change from 2017 to 2024 |
| Effective Date      | 12/1/2017 | 7/1/2020 | * 1/1/2021 | 6/1/2022 |                        | * 7/1/2024 |                        |                            |                            |
| Infant              | \$26.51   | \$35.00  | \$33.00    | \$36.72  | 11%                    | \$48.60    | 32%                    | 47%                        | 53%                        |
| Toddler             | \$24.42   | \$32.00  | \$25.50    | \$33.00  | 29%                    | \$39.79    | 21%                    | 58%                        | 61%                        |
| 2 yo                | \$22.33   | \$27.00  | \$24.65    | \$31.00  | 26%                    | \$36.79    | 19%                    | 49%                        | 61%                        |
| 3 yo                | \$21.00   | \$25.00  | \$21.00    | \$29.00  | 38%                    | \$29.00    | 0%                     | 38%                        | 72%                        |
| 4 yo                | \$20.43   | \$23.00  | \$20.43    | \$28.00  | 37%                    | \$28.00    | 0%                     | 37%                        | 73%                        |
| 5 yo                | \$20.43   | \$23.00  | \$20.43    | \$27.00  | 32%                    | \$27.00    | 0%                     | 32%                        | 76%                        |
| School age          | \$17.55   | \$20.00  | \$17.55    | \$24.00  | 37%                    | \$24.00    | 0%                     | 37%                        | 73%                        |
| Provider Rates -    |           |          |            |          |                        |            |                        |                            |                            |
| Care Level          | Rate      | Rate     | Rate       | Rate     | % Change from 21 to 22 | Rate       | % Change from 22 to 24 | % Change from 2021 to 2024 | % Change from 2017 to 2024 |
| Effective Date      | 12/1/2017 | 7/1/2020 | * 1/1/2021 | 6/1/2022 |                        | * 7/1/2024 |                        |                            |                            |
| Infant              | \$26.51   | \$35.00  | \$36.00    | \$36.00  | 0%                     | \$45.36    | 24%                    | 29%                        | 58%                        |
| Toddler             | \$24.42   | \$32.00  | \$27.20    | \$29.00  | 7%                     | \$37.03    | 12%                    | 36%                        | 66%                        |
| 2 yo                | \$23.47   | \$27.00  | \$26.35    | \$28.00  | 6%                     | \$36.79    | 19%                    | 40%                        | 64%                        |
| 3 yo                | \$22.14   | \$25.00  | \$22.50    | \$27.71  | 23%                    | \$27.71    | 0%                     | 23%                        | 80%                        |
| 4 yo                | \$21.38   | \$23.00  | \$22.50    | \$25.00  | 11%                    | \$27.39    | 10%                    | 22%                        | 78%                        |
| 5 yo                | \$21.38   | \$23.00  | \$21.38    | \$25.00  | 17%                    | \$26.83    | 7%                     | 25%                        | 80%                        |
| School age          | \$18.45   | \$20.00  | \$18.45    | \$20.79  | 13%                    | \$24.00    | 15%                    | 30%                        | 77%                        |



350 W Cedar Street, Suite 400  
Pensacola, FL 32502  
850.435.7400  
[warrenaverett.com](http://warrenaverett.com)

April 1, 2025

Walter B. Watson, Jr.  
Executive Director  
Early Learning Coalition of Escambia County  
1720 West Fairfield Dr., Suite 100/400  
Pensacola, FL 32501

From time to time all of us need to step back and evaluate our various business relationships to ensure that they are mutually rewarding. Our Firm is in the process of performing such an evaluation of each of our client relationships.

This decision was not made lightly, but after a review of your accounts, we recognize that it is not mutually beneficial for us to continue to handle your accounting needs. Now is the most appropriate time for you to begin the transition to a new accounting firm well in advance of fiscal year end. If you do not have anyone in mind, we will be happy to suggest a firm that we feel would be a good fit for you.

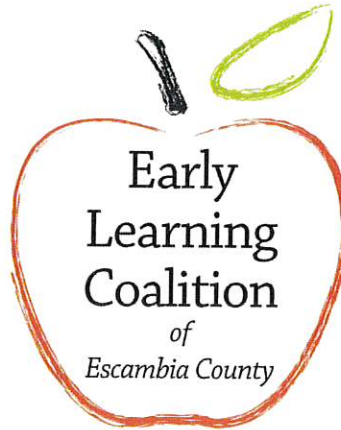
We are committed to ensuring a smooth transition and will be available to assist with any questions or concerns you may have during this period. Additionally, we will cooperate fully with the next accounting firm to ensure they have all the necessary information and support.

It has been our pleasure to serve you and we wish you much personal and professional success. Thank you for your understanding and cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kristen R. McAllister'.

Kristen R. McAllister, CPA, CGFM



**The Early Learning Coalition of Escambia County  
(ELCEC)**

1720 W. Fairfield Drive, Suite 100/400; Pensacola, FL 32501

Phone: 850-595-5400, Fax: 850-466-3783

Website: [www.elcescambia.org](http://www.elcescambia.org)

**Request for Proposal for Independent Audit of Financial  
Statements / Single Audit Services**

Date RFP Available: May 15, 2025

Closing Date and Time: June 26, 2025, 5:00 P.M. Central Standard Time

No. RFP 2025-01

## Table of Contents

|   |    |
|---|----|
| 1. GENERAL INFORMATION  |    |
| A. Introduction   | 4  |
| B. Background   | 4  |
| C. Statement Of Purpose   | 4  |
| D. Who May Respond  | 5  |
| E. Single Point Of Contact  | 5  |
| F. Cone Of Silence – Limitations On Contacting ELCEC Personnel And Others | 5  |
| G. Inquiries  | 5  |
| H. Bidder's Conference  | 5  |
| I. Addenda  | 5  |
| J. Right To Reject Proposals And Waive Non-Material Irregularities        | 6  |
| K. Conflict Of Interest   | 6  |
| L. Small And/Or Minority-Owned Businesses                                 | 6  |
| M. Prohibition Of Lobbying  | 6  |
| N. Public Record  | 6  |
| O. Trade Secret And Confidential Materials                                | 7  |
| P. Compliance With Laws, Rules And Regulations                            | 7  |
| Q. Disqualification   | 7  |
| R. Protests and Disputes  | 8  |
| S. Withdrawal Of Proposal   | 9  |
| T. Tied Bids  | 9  |
| U. Cost Of Preparation Of Proposal  | 9  |
| 2. SCOPE OF SERVICES  |    |
| A. Statement Of Work  | 10 |
| B. Description Of Entity  | 10 |
| C. Scope of Work  | 10 |
| D. Performance  | 10 |
| E. Delivery Schedule  | 10 |
| F. Price  | 11 |

|   |    |
|---|----|
| G. Invoicing And Payments                                   | 11 |
| H. Primary Point Of Contact                                 | 11 |
| I. Support Personnel  | 11 |
| J. Contractor(s) Responsibilities                           | 11 |
| <br>3. INSTRUCTIONS FOR PREPARING AND SUBMITTING A PROPOSAL |    |
| A. Proposal Format  | 12 |
| B. Submission Of Proposal                                   | 12 |
| C. Proposal Content   | 13 |
| D. Nonresponsive Proposals                                  | 14 |
| <br>4. PROPOSAL EVALUATION                                  |    |
| A. Selection Criteria                                       | 15 |
| B. Evaluation Process.                                      | 15 |
| C. Evaluation Criteria                                      | 15 |
| D. Review Process   | 16 |
| E. Notification Of Award                                    | 16 |
| F. Agreement  | 16 |
| G. Contract Period And Renewal                              | 17 |
| H. Cancellation Of Contract/Termination                     | 17 |
| I. Default  | 17 |
| 5. SAMPLE OF LETTER OF CERTIFICATION                        | 18 |
| 6. SAMPLE CERTIFICATION AFFIDAVIT                           | 20 |
| 7. SAMPLE STANDARD CONTRACT TERMS/CONDITIONS                | 24 |



## **REQUEST FOR PROPOSAL – May 2025**

### **Independent Audit of Financial Statements / Single Audit Services**

**The Early Learning Coalition of Escambia County (the “Coalition”)**, a Florida not-for-profit organization dedicated to quality early care and education in Escambia County - Florida, is seeking Independent Audit / Single Audit services. In order to select a **contractor (hereinafter referred to as the Proposer)** to deliver these services, **the Coalition requests a proposal for services based on the specifications listed below.**

Upon receipt of all the proposals, the Coalition will review and make a decision based on experience with non-profit and governmental audit regulations, cost, and other factors which would be appropriate for a review of proposal for the Audit services – example: responsiveness to the Request for Proposal, availability of staff with professional qualifications and technical abilities, the result of external quality control reviews, price etc.

The selected vendor will be required to enter into an agreement with the Coalition for the services listed below, and to ensure adherence to all applicable federal and / or state laws. Links to some of the federal and / or state laws:

Federal: [http://www.whitehouse.gov/omb/financial/fin\\_single\\_audit.html](http://www.whitehouse.gov/omb/financial/fin_single_audit.html)

Federal: <http://www.aicpa.org/interestareas/governmentauditquality/resources/auditpracticetoolsaids/pages/default.aspx>

Florida Single Audit Act: <http://www.myfloridacfo.com/Division/AA/Training/>

**Deadline for Questions: Thursday, May 29, 2025**

**Deadline for Response: Thursday, June 26, 2025**

**Final Award Decision: Thursday, July 31, 2025**

**Contract Period:** The contract is for a period of 3 years. Upon expiration, the Coalition has the discretion to renew the contract for a new period of 1-3 years.

Early Learning Coalition of Escambia Financial Statements for the period ending 6/30/2024 can be requested directly by sending an email to Bess Denny-Abernathy at [babernathy@elcescambia.org](mailto:babernathy@elcescambia.org)

### **REQUEST FOR THE COMPLETE BID INFORMATION AND ALL QUESTIONS MUST BE SENT IN WRITING OR VIA EMAIL TO:**

**Early Learning Coalition of Escambia County**

**Attn: Bess Denny-Abernathy, Finance Director**

**1720 W. Fairfield Dr., Suite 100/400**

**Pensacola, FL 32501**

**[babernathy@elcescambia.org](mailto:babernathy@elcescambia.org)**

The complete bid can be found on our website <http://elcescambia.org/about/rfps/>

## Audit Objectives

The Scope of the Audit will include tests of compliance and as such relate to the following sources:

| CFDA CSFA | Title of Program                             |
|-----------|--|
| 93.558    | School Readiness Services                    |
| 93.575    |  |
| 93.596    |  |
| 93.667    |  |
| 48.108    | Voluntary Pre-Kindergarten Education Program |

The objective of the Proposer's audit is the expression of an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U. S. Generally Accepted Accounting Principles, Government Auditing Standards for Agreed Upon Procedures, and to report on the fairness of the additional schedule of expenditures of federal programs and state projects when considered in relation to the financial statements taken as a whole.

### The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

This report is intended solely for the information and use of the Board of Directors (including committees thereof), the Coalition (with advance written approval from the Executive Director), specific legislative or regulatory bodies, federal and state awarding agencies (if applicable), and is not intended to be, and should not be, used by anyone other than these specified parties.

The audit will be conducted in accordance with U.S. Generally Accepted Auditing Standards, 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 Uniform guidance 2 CFR 200, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform guidance 2 CFR 200, and other procedures considered necessary by the Proposer to enable the Proposer to express such an opinion and to render the required reports.

If the Proposer compliance opinion is other than unqualified, the Proposer will discuss the reasons with the Coalition in advance. If, for any reason, the Proposer is unable to complete the audit or is unable to form or have not formed an opinion, the Proposer may decline to express an opinion or to issue a report as a result of this engagement.

### **Audit Procedures- General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested. The Proposer will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Coalition or to acts by the Coalition or employees acting on behalf of the Coalition.

As required by the Single Audit Act Amendments of 1996 and Uniform guidance 2 CFR 200, the audit will include tests of transactions related to major federal and state award programs for compliance with applicable laws and regulations and the provisions of contracts and agreements. Because an audit is designed to provide reasonable, but not absolute, assurance and because the Proposer will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by the Proposer. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct effect on the financial statements or major programs.

However, the Proposer will inform the Coalition of any material errors and any fraudulent financial reporting or misappropriation of assets that come to the Proposer's attention. The Proposer will also inform the Coalition of any violations of laws or governmental regulations that come to the Proposer's attention, unless clearly inconsequential. Proposer will include such matters in the reports required for a Single Audit. The Proposer's procedures will include documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. The Proposer will also request written representations from the Coalition's attorneys as part of the engagement, and may bill the Coalition for responding to this inquiry.

At the conclusion of the audit, the Proposer will require certain written representations from the Coalition about the financial statements and related matters.

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

In planning and performing the audit the Proposer will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of the auditing procedures compliance with requirements applicable to major programs.

The Proposer will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that the Proposer considers 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.

Tests of controls relative to the financial statements are required only if control risk is assessed below the maximum level. The 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 Uniform guidance 2 CFR 200, the Proposer will perform tests of controls to evaluate the effectiveness of the design and operation of controls that are considered relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, the 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 Uniform guidance 2 CFR 200.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, the Proposer will inform the governing body or audit committee of any matters involving internal control and its operation that are considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to the Proposer to significant deficiencies in the design or operation of the internal control that, in the Proposer and report financial data consistent with the assertions of the Coalition in the financial statements.

The Proposer will also inform the Coalition of any non-reportable conditions or other matters involving internal control, if any, as required by *Government Auditing Standards* and Uniform guidance 2 CFR 200.

### **Audit Procedures-Compliance**

The audit will be conducted in accordance with the standards referred to in the section titled statements are free of material misstatement, the Proposer compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and the Proposer will not express such an opinion in the report on compliance issued pursuant to *Government Auditing Standards*. Uniform guidance 2 CFR 200 requires that the Proposer also plans and performs the audit to obtain



reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and agreements applicable to major programs.

The procedures will consist of the applicable procedures described in the *Uniform guidance 2 CFR 200*

*Compliance Supplement* for the types of compliance requirements that could have a direct and its major programs in the Proposer compliance issued pursuant to Uniform guidance 2 CFR 200.

### **Audit Administration, Fees, and Other**

The Proposer understands that the Coalition's employees will prepare all cash, receivable, and other confirmations the Proposer requests and will locate any documents selected for testing.

At the conclusion of the engagement, the Proposer will summarize the audit findings, and provide copies of the reports to the Coalition; however it is the Coalition's responsibility to submit the reporting package (including financial statements, schedule of expenditures of reports, and corrective action plan) to pass-through entities.

At the conclusion of the engagement, the Proposer will provide information to the Coalition as to where the reporting packages should be submitted and the number to submit. The Proposer may be requested to make certain audit documentation available to the cognizant or oversight agency, other grantors or agencies providing direct or indirect funding (or their designees), or the U.S. General Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities,

The Proposer will notify the Coalition of any such request. If requested, access to such audit documentation will be provided under the supervision of the Proposer. Proposer 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.

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

The Proposer will prepare the federal information return, Form 990.

The Proposer needs to submit as part of the proposal estimates of the fees for these services. Estimated fees should be based on anticipated cooperation from Coalition personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, the Proposer will discuss it with the Coalition and arrive at a new fee estimate that is agreeable to both parties and an amendment to the contract will be executed before incurring the additional costs.

*Government Auditing Standards* requires that the Proposer provide the Coalition with a

copy of the most recent external peer review report amid any letter of comment and any subsequent peer review reports and letters of comment received during the period of the contract.

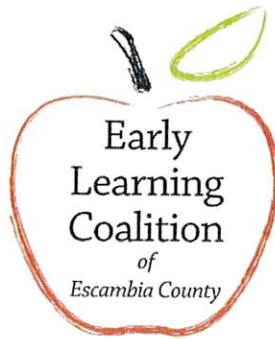
**RFP RESPONSE**  
**FORMAT**

**All responses to request for proposal must be in writing and should be sent via email and as hard copies (one original and three copies) to:**

**Early Learning Coalition of Escambia County**  
**Attn: Bess Denny-Abernathy, Finance Director**  
**1720 W. Fairfield Dr., Suite 100/400**  
**Pensacola, FL 32501**  
**[babernathy@elcescambia.org](mailto:babernathy@elcescambia.org)**

- I. Company Name**
- II. Contact Person**
  - A. Name**
  - B. Title**
  - C. Address**
  - D. Telephone, Fax, E-Mail**
- III. Company Incorporation date and taxpayer identification number**
- IV. Prior Relevant Experience**
- V. General plan for provision of Services**
- VI. Estimated cost for provision of services**

**Deadline for Questions: Thursday, March 31, 2022**  
**Deadline for Response: Thursday, April 28, 2022**  
**Final Award Decision: Tuesday, May 31, 2022**



# **A-133 Audit of FY 2023-2024**

## **Attachment**



February 4, 2025

Board of Directors  
Escambia County School Readiness Coalition, Inc.

We have audited the financial statements of Escambia County School Readiness Coalition, Inc. (the Coalition) for the year ended June 30, 2024 and have issued our report thereon dated February 4, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 20, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Coalition are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the Coalition during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We have evaluated the key factors and assumptions used by management to develop accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes the uncorrected misstatement of the financial statements.

Management has determined that its effect is immaterial to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying it could potentially cause future period financial statements to be materially misstated, even though, in our judgment, the uncorrected misstatement is immaterial to the financial statements under audit. The attached schedule also summarizes misstatements detected as a result of audit procedures corrected by management.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 4, 2025.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Coalition's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the Coalition's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors of Escambia County School Readiness Coalition, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Warren Averett, LLC*

Warren Averett, LLC  
Pensacola, Florida