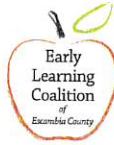


## **Board Meeting May 8, 2025**

### **Consent Agenda**

- |   |                |
|---|----------------|
| <b>1. Agenda</b>                          | <b>CA 1-2</b>  |
| <b>2. Public Announcements</b>            | <b>CA 3-4</b>  |
| <b>3. Minutes: February 13, 2025</b>      | <b>CA 5-8</b>  |
| <b>4. Financials January - March 2025</b> | <b>CA 9-24</b> |



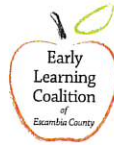
Early Learning Coalition of Escambia County  
Board Meeting Agenda  
May 8, 2025, at 10:00 a.m.

**Pages**

<b>I. Welcome and Introductions</b>	
a. Notification of this meeting of the Board of Directors was posted to the Coalition Public Calendar Board and sent to the Pensacola News Journal for publication on April 23, 2025	
<b>II. Public Comments</b>	
<b>III. Chair Opening Comments</b>	
a. Approval of Consent Agenda: Meeting Agenda, Minutes of February 13, 2025, Financials Reports for January, February and March 2025 (BA)	CA 1-CA 24
<b>IV. Mr. Mansker's Farewell Presentation</b>	
<b>V. Executive Committee Report</b>	3-4
a. By-Laws and Board Member Attendance (BA)	5-9
b. Edna Williams Board Member Status (BA)	
c. Richard Wright Rolled Off the Board (I)	
d. Brian Wyer Board Member Approval (BA)	
e. Tammy Hicks Nomination for Vice Chair and Continuation as Faith-based Rep (BA)	
f. Anti-Fraud Plan, ELCEC 4101.1J and Benefit Recovery Procedure, ELCEC 4102.2B Approval (BA)	10-21
g. Warren Everett Resignation Letter (D)	22
h. A-133 Audit for Fiscal Year 2023-2024 Presentation (BA)	Att.
i. Audit and Tax Services RFP - Draft (BA)	Att.
j. Adding/Deleting the Board Chair to the Bank Account (BA)	
<b>VI. Executive Director's Report</b>	23-24
a. Coalition Status Reports: DEL Invoice Dashboard for March 2025, Enrollment/Wait List Status Report, Contracting Summary Report (D)	25-30
<b>VII. Old Business</b>	
a. SR Fiscal Year 2024-25 Funding – Update (D)	31-35
1) Reob/Deob Request 6FEB25 - New NOA March 7, 2025 (D)	
2) Reob/Deob Request 30APR25	
b. Provider Arrested, SR Contract Terminations and Impact on Families (I)	

Key: (BA) = Board Approval (D) = Discussion (I) = Information Att = Attached file

*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.*



### **VIII. New Business**

- a. Board of County Commissioner designee – Deanna Oleske **(BA)** 36
- b. Legislative Session 2025 **(D)**
- c. SR Fiscal Year 2025-26 Funding Projections **(D)** 37-39
- d. DOE Single Sign On (SSO) Transition **(I)**
- e. Staff Issues **(I)**

### **IX. Audits and Reviews in Progress**

- a. DEL Desk Review 2 for 2024-2025 – Complete **(I)**
- b. DEL Accountability Review – In Process, Exit Conference May 20, 2025 **(I)**
- c. DEL Finance Review – On going **(I)**

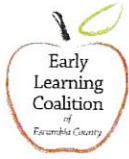
### **X. Adjourn**

**Next Meeting: Thursday, August 14, 2025, at 10:00 a.m. at the Early Learning Coalition offices, 1720 W. Fairfield Dr., Suite 100/400, Pensacola, FL 32501**

**Key: (BA) = Board Approval (D) = Discussion (I) = Information Att = Attached file**

*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.*

CAD



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

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

DATE: April 23, 2025

### **PUBLIC SERVICE ANNOUNCEMENT**

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

### **Board Meeting will be held on Thursday, 8<sup>th</sup> of May at 10:00 a.m.**

at the

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:

Joining the Zoom Meeting:

<https://us02web.zoom.us/j/83988930508?pwd=PcxbpYa3Gvy06YAj0RNoJVEaGdXq7U.1>

Meeting ID: 839 8893 0508

Passcode: 183966





**Renee Maxwell**

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**From:** Renee Maxwell  
**Sent:** Wednesday, April 23, 2025 8:22 AM  
**To:** Pensacola News Journal (business@pnj.com)  
**Subject:** Public Service Announcement May 2025

Good morning,

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

**Board Meeting will be held on Thursday, May 8, 2025, at 10:00am.**

The meeting will be held in the Joyce Griffin Room for Professional Development and Testing at the Early Learning Coalition of Escambia County  
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/83988930508?pwd=PcxbpYa3Gvy06YAj0RNoJVEaGdXq7U.1>

Meeting ID: 839 8893 0508

Passcode: 183966

Thank you.

*Renee Maxwell*

Administrative Aide

**Early Learning Coalition of Escambia County**

**1720 West Fairfield Dr.**

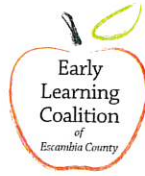
**Suite 100/400**

**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.



**Early Learning Coalition of Escambia County  
Board Meeting Minutes  
February 13, 2025, 10:00 a.m.  
Chair: Shannon Nickinson**

**Members in Attendance**

Shannon Nickinson	Roger Thompson	Paul Fetsko
Mona Jackson	Bambi Sealy	Craig Jones
Tammy Hicks	Shacondra Primm	Melissa Sidoti
Cindy Kirk	Brian Wyer	Tarae Donaldson
Mary Ann Bickerstaff	Lindsey Cannon	

**Members Absent**

Edna Williams	Deborah Tucker	Richard Wright
Doug Brown	Reginald Dogan	

**Public in Attendance**

Tare Godbey (Warren Averett)

**Staff in Attendance**

Bruce Watson	Dawn Engel	Nina Daniels
Bess Abernathy	Melissa Jennings	

**I. Welcome and Introduction**

Notification of this meeting of the Board of Directors was posted to the Coalition Public Calendar Board and sent to the Pensacola News Journal for publication on January 30, 2025. The meeting was called to order by Ms. Nickinson.

**II. Public Comments**

a. None.

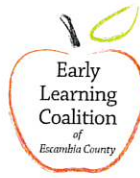
**III. Chair Opening Comments**

a. **Approval of Consent Agenda: Meeting Agenda, Minutes of August 8, 2024, Financial Reports for July, August and September 2024**

Upon the start of the meeting, Mr. Watson added the Building Lease issue to the agenda. Upon a motion made by Ms. Hicks and seconded by Mr. Wyer, the Meeting Agenda as amended, Minutes of August 8, 2024, and financial reports for July, August and September 2024 were approved without objection.

**IV. A-133 Audit for Fiscal Year 2022-2023 – Warren Averett Presentation**

Ms. Godbey of Warren Averett presented the Final Report of the A-133 Audit for the Fiscal Year 2022-2023. Upon a motion made by the EXCOM and seconded by Ms. Kirk, the audit was accepted as presented without objection.



## **V. Mr. Mansker's Farewell Presentation**

Due to a scheduling conflict Mr. Mansker's farewell presentation had to be cancelled.

## **VI. Executive Committee Report**

- a. The RDC recommends and the EXCOM makes a motion for approval of the following policies and forms:

- 1) ELCEC3102.1B SR Extraordinary Absence Reimbursement Policy and ELCEC3102.3C SR Extraordinary Absence Request Form Revisions
- 2) ELCEC2501.1F School Readiness Eligibility Policy and Procedure Manual – Revision and add policies and adding SR-Plus Program
- 3) ELCEC2201.1B Voluntary Pre-Kindergarten Program Eligibility and Enrollment Policy and Procedure – Revision
- 4) ELCEC 2201.1C/ELCEC2202.2C VPK Specialized Instructional services (SIS) Policy and procedure – Revision and Combine Forms.

Upon the motion made by the EXCOM and seconded by Mr. Wyer the changes made to the Policies and Forms were approved without objection.

### **b. Reggie Dogan Second Term as Board Member Approval**

The Executive Committee makes the motion that Reggie Dogan be appointed for a second term as a Director on the Board of Early Learning Coalition. Upon the motion made by the EXCOM and seconded by Mr. Fetsko, Mr. Dogan's second term appointment to the Board was approved without objection.

### **c. Status of Richard Wright and Brian Wyer as Board Members**

- 1) Richard Wright's second term ends February 13, 2025. Mr. Wright does not want to reapply for another term on the Board.
- 2) Brian Wyer's second term ends February 13, 2023. Mr. Wyer has expressed interest in re-applying to be a Board member. Mr. Wyer can re-apply, and if approved could be appointed to the Board at the meeting in May.

### **d. EXCOM meeting Start Time Changing to 9:00 a.m.**

It was discussed and approved at the January EXCOM meeting to change the start time of those meetings from 8:30 a.m. to 9:00 a.m. No Board action is required for this change.

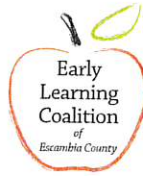
## **VII. Executive Director's Report**

### **a. Coalition Status Reports: DEL Invoice Dashboard for September 2024**

Through December the Coalition spent \$8.2 million of the \$17.8 million SR grant, which is 46%. SR Admin was 2.8%, Non-Direct total was 19.0% and Quality was 9.9%. VPK Services was \$2.3 million of \$4.8 million which is 47.5%. VPK Admin was 2.3%.

### **b. Coalition Status Reports: Enrollment/Wait List Status Report, and Contracting Summary Report**





There are 2,307 children enrolled in the School Readiness program of which 65 are SRMT and 963 are school-age children. There are 751 children on the waitlist. The Wait List has been pulled through mid-April 2024.

There are 2,076 children approved for the VPK 2024-2025 School Year Program and 1,644 are currently enrolled.

There are 82 SR Providers, and 71 VPK Providers.

**c. Mid-Year Reports**

Mid-Year reports for Medical Support Services, CCR&R and Operations were provided for discussion.

**VIII. Old Business**

**a. SR Fiscal Year 2024-2025 Funding Update**

- 1) Wait List Allocation of \$1,059,443 issued on December 5, 2024  
The Coalition received \$1,059,443 from the Wait List reduction allocation. The Coalition resumed pulling from the Wait List in October to sustain enrollments, and increased the number pulled starting in November in anticipation of receiving the Wait List reduction funding. Through January a total of 600 children were pulled from the Wait List.
- 2) Reob/Deob Request 6FEB25 Impact of QPI/GS Shortfall  
On February 4, 2025, the DEL advised all Coalitions to take steps necessary to balance their budgets with the funding they currently have and to not expect or count on funding to cover the QPI and GS Shortfalls. If relief is not provided and the funding for the shortfall has to come from SR Non-Direct Quality, then the number of children the Coalition can serve must be reduced by 120 children. Through the Reob/Deob request process, the Coalition has asked for either targeted funding of \$63,840 for Gold Seal and \$442,756 for QPI or \$506,605 in overall SR Funding to meet the anticipated Gold Seal and QPI shortfalls.

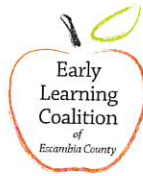
**VIII. New Business**

**a. Discussion with Governor Appointments Office**

The Governor Appointments Office called to confirm who the Coalition's Board Chair is and for attendance verification for the past year for all Gubernatorial appointees to the Board. The Appointments Office was told that the Chair had perfect attendance before he resigned, and our other two positions have not been filled for years. The Appointments Office representative was asked when our positions might be filled, and his response was that filling positions was not his job. There are applications on file for all three open positions.

**b. DEL ED Meeting 13JAN25 Recap**





The discussion in the meeting regarding finance was covered in the SR Funding shortfall. The DOE is very concerned about cybersecurity. As a result, the DOE is requiring a change in how all agencies and companies access DOE electronic systems. A whole new process for systems access has been developed and will be implemented soon.

**c. AELC Membership Discussion**

The ED is concerned that the DEL has started using the AELC do more of their grunt work and is using them to order Coalitions to respond to inquiries, provide information and to meet deadlines. The ED would like to consider possibly leaving the AELC. The Operations Director stated that the AELC offers useful information that is used in the Ops Department and thinks the Coalition should remain a member of AELC.

**d. Building Lease Issue**

On July 31, 2024, several of the Coalition's staff were involved in an incident involving the malfunction of one of the building's elevators. The HR Division followed protocol and sent the individuals involved to be checked out by a doctor. The medical claims were submitted to the Coalitions Workman's Comp insurance company. The building owner at the time contacted the ED and offered to pay medical bills and lost wages. No effort was made to take him up on the offer as the medical bills were covered by Workman's Comp and there were no lost wages. The owner has again reached out and offered to pay the medical bills and if the Coalition would drop the Workman's Comp claim. The ED responded that once the claim was filed and the bills were paid it could not be dropped. The building owner response was to say that he could do business with a company under these terms and that after the Coalition's lease is up in January 2027 it will not be renewed.

**IX. Audits and Reviews in Progress.**

**a. DEL Accountability Review**

Currently in process.

**b. DEL Desk Review 2 for 2024-2025**

Currently in process

**c. A-133 Audit for Fiscal Year 2023-2024**

The audit is complete, and the presentation will be in May. There were no findings in this audit.

**X. Adjourn**

The meeting was adjourned at 11:14 a.m.

**Next Meeting: Thursday, May 8, 2025, at 10:00 a.m. at the Early Learning Coalition offices at 1720 West Fairfield Dr., Suite 100/400, Pensacola, FL 32501**

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		19,906.24	19,906.25	19,906.26	19,906.31	19,906.28	19,906.25	188,340.06
3465 UNRESTRICTED INCOME		330.00	9,090.01		2,500.00	568.00	1,200.00	1,500.00	23.94	6,121.94
3466 Restricted Income									12,500.00	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	1,321,336.60	1,120,111.09	1,287,181.25	\$9,704,644.89
4001 SR Provider Payments							530,534.06	538,348.96	456,423.99	3,728,628.94
4002 VPK Provider Payments	9,017.61							1,770.79	2,855.50	1,534,324.62
4003 SR PLUS Provider										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	169,841.09	188,080.88	188,078.15	173,620.25	183,071.95	\$1,568,269.66
4150 (5007) STAFF RECRUIT / SCRNNING, ETC.	65.74	25.00	25.00				123.49	123.49	64.49	427.21
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
4221 Dental & Vision EE Portion										
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

CA 9

**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	241.97	259.74	239.72	230.68	221.57	230.67	230.69	2,164.48
4310 (6002) PROF. & TECH. SERV. - AUDIT	614.75				21,680.00		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	3,899.22	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				400.00	334.26	98.07	13,034.90
4340 (7510) TRAVEL - LOCAL	1,019.92		1,380.76				480.73	540.73	780.78	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	1,602.49	754.97	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			4.80	-302.63	-169.06	1,533.83	2,107.62
4500 (7415) QUALITY INITIATIVES		11,750.00								31,750.00
4510 (7151) OFFICE SUPPLIES	650.34	2,877.85	1,662.13	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		15.00		109.95	109.95		705.57	235.00	595.60	815.50
4550 (7620) DUES, FEES & SUBSCRIPTIONS	8,558.74		200.00	450.00	435.00	1,405.00			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>

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

DISTRIBUTION ACCOUNT	JANUARY 2025	TOTAL
<b>Income</b>		
3300 REVENUES - STATE FUNDING		0
33001 REVENUES - STATE FUNDING SR	\$1,574,967.04	\$1,574,967.04
33002 REVENUES - STATE FUNDING VPK	\$543,750.98	\$543,750.98
<b>Total for 3300 REVENUES - STATE FUNDING</b>	<b>\$2,118,718.02</b>	<b>\$2,118,718.02</b>
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	\$19,906.31	\$19,906.31
3465 UNRESTRICTED INCOME	\$700.00	\$700.00
3466 Restricted Income-First Books	\$500.00	\$500.00
<b>Total for Income</b>	<b>\$2,139,824.33</b>	<b>\$2,139,824.33</b>
<b>Cost of Goods Sold</b>		
4000 (6501) DIRECT PROVIDER PAYMENTS		0
4001 SR Provider Payments	\$1,321,336.60	\$1,321,336.60
4002 VPK Provider Payments	\$530,534.06	\$530,534.06
<b>Total for 4000 (6501) DIRECT PROVIDER PAYMENTS</b>	<b>\$1,851,870.66</b>	<b>\$1,851,870.66</b>
<b>Total for Cost of Goods Sold</b>	<b>\$1,851,870.66</b>	<b>\$1,851,870.66</b>
<b>Gross Profit</b>	<b>\$287,953.67</b>	<b>\$287,953.67</b>
<b>Expenses</b>		
41111 Payroll expenses		0
4110 (5001) SALARIES	\$167,827.57	\$167,827.57
4111 Payroll Fees	\$2,202.10	\$2,202.10
4120 (5005) EMPLOYER TAX & WORKMEN'S COMP	\$13,865.03	\$13,865.03
4210 (5020) BENEFITS - RETIREMENT	0	
4212 (5020) Payroll Expenditures	\$914.51	\$914.51
4213 401K Match	\$3,268.94	\$3,268.94
<b>Total for 41111 Payroll expenses</b>	<b>\$188,078.15</b>	<b>\$188,078.15</b>
4150 (5007) STAFF RECRUIT / SCREENING, ETC.	\$123.49	\$123.49
4220 (5010) INSURANCE - VISION & DENTAL	\$1,801.20	\$1,801.20
4221 Dental & Vision EE Portion	0	
<b>Total for 4220 (5010) INSURANCE - VISION &amp; DENTAL</b>	<b>\$1,801.20</b>	<b>\$1,801.20</b>
4230 (5010) BENEFITS - HEALTH INSURANCE	\$35,644.85	\$35,644.85
4231 (5011) Health Insurance - EE Portion	0	
<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	0	
<b>Total for 4240 (5030) BENEFITS - LIFE INSURANCE</b>	<b>0</b>	<b>0</b>
4251 Insurance-STD-100% ER	\$998.68	\$998.68
4271 Basic Term Life-100% ER	\$221.57	\$221.57
4310 (6002) PROF. & TECH. SERV. - AUDIT	\$34,300.00	\$34,300.00
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	\$3,010.98	\$3,010.98
4330 (7501) TRAVEL - OUT OF TOWN	\$400.00	\$400.00

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

DISTRIBUTION ACCOUNT	JANUARY 2025	TOTAL
4340 (7510) TRAVEL - LOCAL	\$480.73	\$480.73
4355 (7001) DOCUMENT STORAGE	\$125.07	\$125.07
4360 (7001) RENT	\$11,652.48	\$11,652.48
4365 (7101) EQUIPMENT LEASES	\$754.97	\$754.97
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	\$2,944.17	\$2,944.17
4375 (7051) POSTAGE	\$191.01	\$191.01
4450 (7420) NON-EMP TRAINING	-\$302.63	-\$302.63
4510 (7151) OFFICE SUPPLIES	\$332.42	\$332.42
4515 Event Costs	\$182.89	\$182.89
4520 (7401/7405) PROGRAM SUPPLIES	\$2,150.46	\$2,150.46
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	\$1,976.97	\$1,976.97
4550 (7620) DUES, FEES & SUBSCRIPTIONS	\$705.57	\$705.57
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	\$506.51	\$506.51
4690 (7605) COMPUTER SOFTWARE & SUPPLIES	\$657.00	\$657.00
4760 (7601) BankFee Bank Fees	-\$36.00	-\$36.00
<b>Total for Expenses</b>	<b>\$286,900.54</b>	<b>\$286,900.54</b>
<b>Net Operating Income</b>	<b>\$1,053.13</b>	<b>\$1,053.13</b>
Other Income	0	
Other Expenses	0	
<b>Net Other Income</b>	<b>0</b>	<b>0</b>
<b>Net Income</b>	<b>\$1,053.13</b>	<b>\$1,053.13</b>

## Statement of Financial Position

### EARLY LEARNING COALITION OF ESCAMBIA COUNTY

As of February 28, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
1114 THE FIRST - CHECKING	\$2,447,226.90
1115 PETTY CASH	\$100.00
<b>Total for Bank Accounts</b>	<b>\$2,447,326.90</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	\$1,810,222.21
<b>Total for 1100 *Accounts Receivable</b>	<b>\$1,810,222.21</b>
<b>Total for Accounts Receivable</b>	<b>\$1,810,222.21</b>
Other Current Assets	
1151 PREPAID	0
1152 PREPAID -POSTAGE	\$1,601.20
<b>Total for 1151 PREPAID</b>	<b>\$1,601.20</b>
1153 Other Current Assets	0
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>\$10,451.20</b>
<b>Total for Current Assets</b>	<b>\$4,268,000.31</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 February 28, 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>\$4,617,548.09</b>
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	\$92,175.71
21201 Accounts Payable (A/P)	\$1,575,315.95
<b>Total for 2120 ACCOUNTS PAYABLE</b>	<b>\$1,667,491.66</b>
2150 GARNISHMENTS PAYABLE	
2151 401K Loans Payable	
<b>Total for Accounts Payable</b>	<b>\$1,667,491.66</b>
Credit Cards	
1143 Credit Card - WW	
1146 2787 - WW - THE FIRST CC	
11461 2787 - WW - THE FIRST CC	\$3,818.25
11462 2787 - DE - THE FIRST CC	
<b>Total for 1146 2787 - WW - THE FIRST CC</b>	<b>\$3,818.25</b>
<b>Total for Credit Cards</b>	<b>\$3,818.25</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 February 28, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Total for 2230 BENEFITS PAYABLE - HEALTH INS</b>	<b>0</b>
2250 Interest-Due to State of FL	\$1,470.59
23000 Prior Year Adjustments to Receipts	0
23001 PE 6 30 23 Adjustment	
<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	\$75.00
2402 SUSPENSE - FRAUD & RESTITUTION	
2404 SUSPENSE - OTHER	
2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD	0
24054 United Way Employee Contribution hold	
24055 EMPLOYEE TAX LIABILITY HOLDING Account	
<b>Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD</b>	<b>0</b>
2410 ADVANCES FROM OEL	0
24101 Advances Form OEL - SR	\$1,600,000.00
24102 Advances from OEL - VPK	\$600,000.00
24103 Advances from OEL - CRRSA	
24104 Advances from OEL - ARPA	
<b>Total for 2410 ADVANCES FROM OEL</b>	<b>\$2,200,000.00</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>\$2,497,147.57</b>
<b>Total for Current Liabilities</b>	<b>\$4,168,457.48</b>
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	\$223,782.72
<b>Total for Long-term Liabilities</b>	<b>\$223,782.72</b>
<b>Total for Liabilities</b>	<b>\$4,392,240.20</b>
Equity	
Retained Earnings	\$109,557.55
Net Income	-\$13,287.60
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>\$225,307.89</b>
<b>Total for Liabilities and Equity</b>	<b>\$4,617,548.09</b>

# Statement of Activity by Month

## EARLY LEARNING COALITION OF ESCAMBIA COUNTY

February 1-28, 2025

DISTRIBUTION ACCOUNT	FEBRUARY 2025	TOTAL
<b>Income</b>		
3300 REVENUES - STATE FUNDING		0
33001 REVENUES - STATE FUNDING SR	\$1,336,736.33	\$1,336,736.33
33002 REVENUES - STATE FUNDING VPK	\$553,973.29	\$553,973.29
<b>Total for 3300 REVENUES - STATE FUNDING</b>	<b>\$1,890,709.62</b>	<b>\$1,890,709.62</b>
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	\$19,906.28	\$19,906.28
3465 UNRESTRICTED INCOME	\$1,500.00	\$1,500.00
<b>Total for Income</b>	<b>\$1,912,115.90</b>	<b>\$1,912,115.90</b>
<b>Cost of Goods Sold</b>		
4000 (6501) DIRECT PROVIDER PAYMENTS		0
4001 SR Provider Payments	\$1,120,111.09	\$1,120,111.09
4002 VPK Provider Payments	\$538,348.96	\$538,348.96
4003 SR PLUS Provider	\$1,770.79	\$1,770.79
<b>Total for 4000 (6501) DIRECT PROVIDER PAYMENTS</b>	<b>\$1,660,230.84</b>	<b>\$1,660,230.84</b>
<b>Total for Cost of Goods Sold</b>	<b>\$1,660,230.84</b>	<b>\$1,660,230.84</b>
<b>Gross Profit</b>	<b>\$251,885.06</b>	<b>\$251,885.06</b>
<b>Expenses</b>		
41111 Payroll expenses		0
4110 (5001) SALARIES	\$154,924.40	\$154,924.40
4111 Payroll Fees	\$2,496.65	\$2,496.65
4120 (5005) EMPLOYER TAX & WORKMEN'S COMP	\$12,328.20	\$12,328.20
4210 (5020) BENEFITS - RETIREMENT	0	
4212 (5020) Payroll Expenditures	\$927.29	\$927.29
4213 401K Match	\$2,943.71	\$2,943.71
<b>Total for 41111 Payroll expenses</b>	<b>\$173,620.25</b>	<b>\$173,620.25</b>
4150 (5007) STAFF RECRUIT / SCREENING, ETC.	\$123.49	\$123.49
4220 (5010) INSURANCE - VISION & DENTAL	\$1,842.31	\$1,842.31
4221 Dental & Vision EE Portion	0	
<b>Total for 4220 (5010) INSURANCE - VISION &amp; DENTAL</b>	<b>\$1,842.31</b>	<b>\$1,842.31</b>
4230 (5010) BENEFITS - HEALTH INSURANCE	\$35,644.85	\$35,644.85
4231 (5011) Health Insurance - EE Portion	0	
<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	0	
<b>Total for 4240 (5030) BENEFITS - LIFE INSURANCE</b>	<b>0</b>	<b>0</b>
4251 Insurance-STD-100% ER	\$1,039.15	\$1,039.15
4271 Basic Term Life-100% ER	\$230.67	\$230.67
4310 (6002) PROF. & TECH. SERV. - AUDIT	\$1,000.00	\$1,000.00
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	\$3,004.66	\$3,004.66
4330 (7501) TRAVEL - OUT OF TOWN	\$334.26	\$334.26



Statement of Activity by Month  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
February 1-28, 2025

DISTRIBUTION ACCOUNT	FEBRUARY 2025	TOTAL
4340 (7510) TRAVEL - LOCAL	\$540.73	\$540.73
4355 (7001) DOCUMENT STORAGE	\$125.07	\$125.07
4360 (7001) RENT	\$11,885.45	\$11,885.45
4365 (7101) EQUIPMENT LEASES	\$600.64	\$600.64
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	\$2,940.07	\$2,940.07
4375 (7051) POSTAGE	\$277.26	\$277.26
4450 (7420) NON-EMP TRAINING	-\$169.06	-\$169.06
4510 (7151) OFFICE SUPPLIES	\$356.15	\$356.15
4515 Event Costs	\$621.68	\$621.68
4520 (7401/7405) PROGRAM SUPPLIES	\$9,845.11	\$9,845.11
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	\$2,707.45	\$2,707.45
4550 (7620) DUES, FEES & SUBSCRIPTIONS	\$235.00	\$235.00
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	\$356.51	\$356.51
4690 (7605) COMPUTER SOFTWARE & SUPPLIES	\$3,957.00	\$3,957.00
<b>Total for Expenses</b>	<b>\$251,118.70</b>	<b>\$251,118.70</b>
<b>Net Operating Income</b>	<b>\$766.36</b>	<b>\$766.36</b>
Other Income	0	
Other Expenses	0	
<b>Net Other Income</b>	<b>0</b>	<b>0</b>
<b>Net Income</b>	<b>\$766.36</b>	<b>\$766.36</b>

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## 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 / SCRNGG, 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
Income		
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>
Cost of Goods Sold		
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>
Expenses		
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 / SCRNNING, 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>

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## 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	\$2,325.74
11461 2787 - WW - THE FIRST CC	
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	1,671.15
23000 Prior Year Adjustments to Receipts	0
23001 PE 6 30 23 Adjustment	
<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	75.00
2402 SUSPENSE - FRAUD & RESTITUTION	
2404 SUSPENSE - OTHER	
2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD	0
24054 United Way Employee Contribution hold	
24055 EMPLOYEE TAX LIABILITY HOLDING Account	
<b>Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD</b>	<b>0</b>
2410 ADVANCES FROM OEL	0
24101 Advances Form OEL - SR	1,550,000.00
24102 Advances from OEL - VPK	500,000.00
24103 Advances from OEL - CRRSA	
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	223,782.72
<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>