Warren Averett
CPAs AND ADVISORS

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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,

Kristen R. McAllister

Kristen R. McAllister, CPA, CGFM

Early Learning Coalition of Escambia County

Attachment

Warren Averett A-133 Audit 2023-2024 Report

Early Learning Coalition of Escambia County

Attachment

Audit and Tax Services RFP

Executive Director's Report

Coalition Status Reports:

DEL Invoice Dashboard - Through December the Coalition spent $12.3M of the $17.9M SR grant which is 68.6%. SR Admin was 3%, Non-Direct Total 18.7% and Quality 9.5%. VPK Services was $3.8M of $4.8 which is 79.1%. VPK Admin was 2.2%.

Enrollment/Wait List Status Report - There are 2,523 children enrolled in the School Readiness program of which 54 are SRMAT and 945 are school-age children. The BG8 Econ Wait List has been cleared. There are 120 children on the SRMAT Wait List.

There are 1,550 enrolled in the 2024-2025 VPK program, and 1038 approved for 2025-2026.

Contracting and Fraud Summary Report
There are 80 SR Providers, and 72 VPK Providers. There are two less SR Providers and one more VPK Provider since the last meeting.

Old Business

SR Fiscal Year 2024-2025 Funding – Update
On December 5, 2024, the Coalition received $1,059,443 from the Wait List Reduction allocation. As a result, from October to April 1,100 children have been pulled from the Wait List, which was all the BG-8 Econ children on the list. The new goal for enrollments is 2,700 children, however, reaching this goal and expending all our SR funding is not realistic in the few months remaining in this Fiscal Year.

The additional funding did not address the Coalition funding shortfall for the QPI and Gold Seal Programs. On February 4, 2025, the DEL advised all Coalitions to take steps necessary to balance their budgets with the funding they currently had, and to not expect or count on funding to cover the QPI and GS shortfalls. Through the Reob/Deob Request process the Coalition requested either $506,605 in overall SR Funding or $63,840 for Gold Seal and $442,756 for QPI. The Coalition received $537,130 in SR funding and $25,014 in Gold Seal funding, with instructions to use the SR funding to cover the QPI and Gold Seal shortfalls. Last week the DEL requested inputs from Coalitions for another round of Reob/Deob, however, because the state budget is not yet finalized many Coalitions are reluctant to Deob SR funds as this may establish a new reduced funding level for allocations for next year. The DEL understands this and asked for Gold Seal Reob/Deob requests and Deob inputs for Special Needs and VPK. Our Coalition requested $27,000 additional funds for Gold Seal, and offered to Deob all $94,374 allocated for Special Needs, $50,000 of regular VPK funding and $5,000 of unused VPK assessment funding.

Provider Arrested, SR Contract Terminations and Impact on Families
The owner of two facilities, Blessed Our Children and Me and All My Children, was arrested on March 5, 2025, for suspected money laundering. Her home, both child care facilities and another business were raided, and files and computers were confiscated. The owner was released on bail that same day. The owner the following week decided to surrender her two DCF licenses and

self-terminate both of her SR contracts. It is suspected this was done to preclude DCF from suspending her license and the Coalition subsequently terminating her SR contracts and making her ineligible for providing services for five years. The case is still pending.

<u>New Business</u>

Board of County Commissioner designee – Deanna Oleske
After the EXCOM last met the Coalition received a letter from the Board of County Commissioners designating Ms. Deanna Oleske as their appointee to the Board. The Coalition request the Board approve the appointment of Ms. Oleske to the Board.

Legislative Session 2025
The two major topics from the current legislative session are good news and possibly not so good news. The good news is that the criteria to qualify for the School Readiness Program is changing from 150% of FPL to 55% of SMI. This closes the gap in eligibility for single parents with 1-3 children that was created by Florida increasing its' minimum wage. The possibly not so good news is that the legislature is contemplating reducing SR funding this year. The legislature still has not settled on a budget for the coming year, but the current version under consideration does not fund SR at the same levels as last year. More to follow as this issue develops.

SR Fiscal Year 2025-26 Funding Projections
Projections are provided for the SR program Fiscal Year 2025-2025. One assumption is the year starts at the same level of funding as currently provided. Then a projection is added for what additional funding would do for enrollments. These projections will have to be revised once the state budget is finalized and Coalition allocations are published.

DOE Single Sign On (SSO) Transition
In an effort to meet cybersecurity requirements the DOE has made changes to how all users of DOE electronic systems access their accounts and use the DOE systems. This has required great effort on the part of the DEL and the Coalitions to get everyone, ELC staff, providers and parents, into the new Single Sign On system. There are still very significant errors and problems that are being worked on to make this system work for all users. Kudos to everyone on staff that have helped make this transition possible.

Staff Issues
Two staff have had medical issues that have kept them out of work for over a month now and likely may keep them out until the end of May. Both have applied for benefits of our Short-Term Disability policy.

<u>Audits and Reviews in Progress</u>

DEL Desk Review 2 for 2024-2025 – Complete
DEL Accountability Review – In Process, Exit Conference May 20, 2025
DEL Finance Review – On going

ELC Escambia March 2025 Invoice Dashboard

ELC OF ESCAMBIA COUNTY EXECUTIVE SUMMARY

Version: 24.12.5.1

TARGETS AND RESTRICTIONS

SR Direct Services Min: 78%	9,956,133 + 168,340 / 12,448,024	81.3%
SR Admin Max: 5%	374,853 + / 12,448,024	3.011%
SR Admin/NonDirect/Quality Max: 22%	2,323,551 + / 12,448,024	18.7%
SR Quality Min: 4%	1,186,219 + / 12,448,024	9.5%
SR Match Max: $179,449		141,652.76
Dollar-for-Dollar Match:		141,652.76
##		0.00
VPK Admin Max: 5%	82,811 / 3,818,183	2.169%
SR Plus Admin Max: 5%		0.8%

PROGRAM TOTALS

	Budget	Expenditure	Balance	% of Budget Spent
SR Total	17,907,173	12,279,684	5,627,489	68.6%
SR Admin	539,956	374,853	165,103	69.4%
SR Non-Direct	1,082,089	762,479	319,610	70.5%
SR Quality	1,667,352	1,186,219	481,134	71.1%
SR Direct Services*	14,617,775	9,956,133	4,661,642	68.1%
Quality Performance	708,991	708,991		100.%
QPI Shortfall	405,000	52,884	352,116	13.1%
SR Match	179,449	141,653	37,796	78.9%
Special Needs	94,374		94,374	0
Gold Seal	394,810	293,316	101,494	74.3%
SR Plus	195,172	4,934	190,238	2.5%
VPK Total	5,017,033	3,900,995	1,116,038	77.8%
VPK Admin	192,963	82,811	110,152	42.9%
VPK DS	4,824,070	3,818,183	1,005,887	79.1%
VPK PA	43,048	28,958	14,090	67.3%

* includes SR Match

YTD MATCH SUMMARY

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		

NOTES

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SR/VPK Status Report as of 4/28/2025

SR Children Currently Enrolled by Age by Funding as of 4/28/2025

	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	17	0	2	94	115	0	115	0	115	0
TODDLER	2	0	35	0	1	170	208	15	223	3	226	1
2YR	3	0	56	1	0	233	293	11	304	0	304	3
PR3	5	0	42	3	1	306	357	7	364	3	367	1
PR4	3	0	37	1	0	299	340	5	345	1	346	1
PR5	1	0	27	1	0	188	217	3	220	0	220	0
SCHOOL AGE	6	0	66	7	1	843	923	13	936	9	945	0
TOTAL BY FUNDER	22	0	280	13	5	2133	2453	54	2507	16	2523	6

Wait List Update as of 4/28/2025

*****Information by Child*****

Pri 6: Birth to Sch Age	26
Pri 7a: 5-9 Children with Pri 6 Siblings	5
Pri 7b: 5-9 Children w/ No Pri 6 Siblings	0
Pri 7c: 10-12 Other Children	2
SRMT	130
Total on Wait List	163

Week of 4/21/25-4/27/25

Total New Enrollments	26
Total Redeterminations	19
Total Re-Enrollments	1
Total Terminations	18

Wait List Activity Update

Applied	Children		Notice	Applied	Children		Notice
10/28-11/03	0	10	Econ 01/14/25	04/14-04/20	16	4	
11/04-11/10	0	7	Econ 01/14/25	04/21-04/28	17	6	
11/11-11/17	0	4	Econ 01/29/25				
11/18-11/24	0	10	Econ 02/06/25				
11/25-12/01	0	1	Econ 02/24/25				
12/02-12/08	0	6	Econ 02/24/25				
12/09-12/15	0	6	Econ 02/24/25				
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				
01/13-01/19	0	9	Econ 02/24/25				
01/20-01/26	0	2	Econ 02/24/25				
01/27-02/02	0	10	Econ 02/26/25				
02/03-02/09	0	5	Econ 02/26/25				
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				
Total	0	120		Total	33	10	

School Readiness Data by Fiscal Year

FY 24/25	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
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
33	130	163

VPK 24/25 Program Year

Adhoc Reports	Submtd	Approved	Enrolled	Rejected
School Year	0	2117	1550	66
Summer	0	11	NA	3

VPK 25/26 Program Year

Adhoc Reports	Submtd	Approved	Enrolled	Rejected
School Year	12	1038	NA	73
Summer	0	4	NA	1

ELC ESCAMBIA FY24/25 WAIT LIST PULL RESULTS SUMMARY

		Family/Parent Data								Transition Data (Waiting for Provider) - Note 1		Children Waiting for Provider by Age Group							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	Inf	1	2	3	4	5	Sch	# Children In Pull	# Children Enrolled	% Children Enrolled
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%
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%
Wait List Pulls Greater Than 30 Days Less Than 60 Days																					
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%
03/25/25	02/03/25-02/16/25	34	0	1	0	0	8	9	10	6	10	0	1	1	1	2	0	5	53	12	23%
Over 30 Response Totals		519	3	16	12	0	142	73	237	36	67	2	5	8	12	9	3	28	899	379	42%
Family Response Percentage		47%	1%	3%	2%	0%	27%	14%	46%	7%											
Wait List Pulls Less Than 30 Days																					
04/15/25	02/17/25-03/02/25	22	0	0	0	0	8	11	2	1	3	1	1	0	0	1	0	0	45	3	7%
04/16/25	03/03/25-04/13/25	65	0	0	0	0	10	41	7	7	17	1	2	2	1	2	1	8	114	10	9%
Under 30 Response Totals		87	0	0	0	0	18	52	9	8	20	2	3	2	1	3	1	8	159	13	8%
Family Response Percentage		80%	0%	0%	0%	0%	21%	60%	10%	9%											

Report Date:4/28/2025

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	04/28/25	87

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

		Family/Parent Data								Transition Data (Waiting for Provider) - Note 1		Children Waiting for Provider by Age Group							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	Inf	1	2	3	4	5	Sch	# Children In Pull	# Children Enrolled	% Children Enrolled
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	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	0	4	0	0%
02/11/25	04/08/24-05/05/24	5	0	0	1	0	0	2	2										6	2	33%
02/26/25	05/06/24-06/09/24	4	0	0	0	0	1	1	2										7	3	43%
Wait List Pulls Greater Than 30 Days Less Than 60 Days																					
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	0	8	4	50%
03/25/25	08/05/24-9/15/24	12	0	0	0	0	1	6	4	1	1	0	0	0	0	1	0	0	16	4	25%
Over 30 Response Totals		**47**	**0**	**0**	**1**	**0**	**3**	**16**	**21**	**6**	**9**	**0**	**1**	**3**	**1**	**3**	**0**	**1**	**68**	**26**	**38%**
Family Response Percentage		**43%**	0%	0%	2%	0%	6%	34%	45%	13%											
Wait List Pulls Less Than 30 Days																					
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	0	19	2	11%
Under 30 Response Totals		**15**	**0**	**0**	**0**	**0**	**1**	**13**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**19**	**2**	**11%**
Family Response Percentage		**93%**	0%	0%	0%	0%	7%	87%	7%	0%											
Report Date: 4/28/2025		Note 1: Transition data is not counted in Families or Child Data.																			

Contract and Fraud Summary Report FY24-25 (11)

ACTIVE SCHOOL READINESS PROVIDERS						
			FY 2024-2025			
Provider Type	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	1	0	6
Licensed Center	54	56	52	1	1	52
Licensed Exempt Center	12	10	8	0	0	8
After School Only	0	0	0	0	0	0
Total Active SR Providers	**84**	**84**	**79**	**2**	**1**	**80**

NEW CONTRACTED SCHOOL READINESS PROVIDERS					
			FY 2024-2025		
Provider Type	FY 22-23	FY 23-24	Previous Total	New Contracts	Total New Contracts
Homes (LFCCH & RFCCH)	0	2	2	1	3
Licensed Center	6	5	2	1	3
Licensed Exempt Center	2	0	3	0	3
After School Only	0	0	0	0	0
Total New SR Contracts	**8**	**7**	**7**	**2**	**9**

PROVIDER SR CONTRACT TERMINATIONS						
			FY 2024-2025			
Provider Type	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	6	1	4=1	7
Licensed Exempt Center	0	2	4	0		4
Total Provider Choice Terminations	**7**	**6**	**11**	**1**		**12**

COALITION SR CONTRACT TERMINATIONS						
			FY 2024-2025			
Provider Type	FY 22-23	FY 23-24	Previous Total	New Terms	Termination Reasons	Current Total
Licensed	3	1	0	0		0
Exempt	0	0	1	0		1
Registered FCCH	0	0	0	0		0
Total Coalition Contract Terminations	**3**	**1**	**1**	**0**		**1**

TOTAL CONTRACT TERMINATIONS	**10**	**7**	**12**	**1**		**13**

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 (11)

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	1	1	44
Licensed Exempt	11	12	12	0	0	12
School District	16	16	16	0	0	16
Total Active VPK Providers	**74**	**72**	**72**	**1**	**1**	**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	1	2
Licensed Exempt	0	1	1	0	1
Total New VPK Contracts	**3**	**3**	**2**	**1**	**3**

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	1	4=1	2
Licensed Exempt Center	0	0	1	0		1
Total Provider Choice Terminations	**4**	**4**	**2**	**1**		**3**

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**	**1**		**3**

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**					

5/2/25

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

NOTICE OF AWARD
EARLY LEARNING SERVICES

Authorization (Legislation/Regulation): Chapter 1002, Florida Statutes

SUBRECIPIENT INFORMATION

Subrecipient Name:	Early Learning Coalition of Escambia	**Unique Entity Identifier (UEI):**	LCL2JEENDJG7	**FEIN Number:**	59-3683227
Subrecipient Name and Address	1720 West Fairfield Drive, Suite 100/400 Pensacola, FL 32501	**Payee Name and Address:**	Escambia County School Readiness Coalition, Inc. 1720 West Fairfield Drive, Suite 100/400 Pensacola, FL 32505-5147	**Coalition Plan Approval Date:**	June 6, 2019
Authorized Official Name/Title:	Bruce Watson	**County(ies) Served:**	Escambia		
Subaward Number:	EL175	**Date issued:**	March 7, 2025	**Supersedes NOA dated:** January 29, 2025 except that additions or restrictions previously	**Total NOA Allocation: $** 24,765,601.00

SCHOOL READINESS PROGRAM (SR) SERVICES

Period of Performance/Budget Period Start Date: July 1, 2024 End Date: June 30, 2025 **Total SR Allocation: $** 18,342,173

Targeted Funds and Restrictions

a. Direct Services: $ 14,306,895

No less than 78 percent of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended to meet specified families' child care needs. The 78 percent calculation includes direct service OCA expenditures, as defined in the most recent version of DEL Program Guidance 250.01 – Other Cost Accumulators (OCAs) and local match.

b. Administrative Services: $ 917,109

No more than 5 percent of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended for administrative activities. The Coalition is responsible for compliance with the 5% administrative cap on expenditures reimbursed under this award and may not exceed 5% at the coalition level. No waiver available; the Coalition has the option to pass this requirement to its subrecipients.

c. Administrative, Quality and Non-Direct Services: $ 4,035,278

No more than 22 percent of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended for any combination of administrative costs, quality activities or non-direct services. Expenditures for Quality Performance Incentive (QPI), Gold Seal, or Special Needs Payment Differentials are not included in calculation of the 22 percent.

d. Quality: No less than 4 percent of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended on quality activities in accordance with s. 1002.89(5), F.S. $ 733,687

e. SR Match: Dollar-for-dollar match of all SR Match expenditures. The ELC must receive local matching funds before expending State matching funds.* $ 179,449

ESTIMATED ALLOCATION TO FUNDING SOURCE

CFDA#	CFDA Title	Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Est. Amount
93.558	Temporary Assistance for Needy Families (TANF)	TANF	FGY 2024	2401FLTANF	2/7/2024	No	8.92% $	1,636,265
93.558	Temporary Assistance for Needy Families (TANF)	TANF Maintenance of Effort (MOE)	SFY 2024-2025	————		No	9.05% $	1,660,549
93.575	Child Care and Development Block Grant	TANF Transfer to CCDF Discretionary	FGY 2024	G2401FLCCDD	2/7/2024	No	10.43% $	1,912,594
93.575	Child Care and Development Block Grant	CCDF Discretionary	FGY 2024	G2401FLCCDD	10/13/2023	No	44.45% $	8,152,285
93.575	Child Care and Development Block Grant	CCDF Discretionary - ARPA	FFY 2021	2101FLCDC6	4/14/2021	No	5.12% $	938,870
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CCDF Mandatory	FGY 2024	G2401FLCCDF	10/1/2023	No	4.08% $	748,071
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CCDF Matching (Federal Share)	FGY 2024	G2401FLCCDM	10/1/2023	No	12.18% $	2,233,206
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CCDF Matching (State Share)	SFY 2024-2025	————		No	3.20% $	586,857
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CCDF Maintenance of Effort (MOE)	SFY 2024-2025	————		No	2.53% $	464,782
93.667	Social Services Block Grant (SSBG)	Social Services Block Grant (SSBG)	FGY 2024	2401FLSOSR	11/9/2022	No	0.05% $	8,693
							100% $	18,342,172

Federal Funding Source: U.S. Department of Health and Human Services (total may not equal due to rounding)

QUALITY PERFORMANCE INCENTIVE (QPI) DIFFERENTIALS

Period of Performance/Budget Period Start Date: July 1, 2024 End Date: June 30, 2025* **Total QPI Allocation: $** 708,991

Targeted Funds and Restrictions

a. Quality (OCAs: QPIPQ, QPICQ) $ 708,991

FUNDING SOURCE

CFDA#	CFDA Title		Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Amount
93.575	Child Care and Development Block Grant		CCDF Discretionary	FGY 2024	G2401FLCCDD	10/13/2023	No	100.00% $	708,991
93.575	Child Care and Development Block Grant	*07/01/24 -09/15/24	CCDF Discretionary - ARPA	FFY 2021	2101FLCDC6	4/14/2021	No	$	-

Federal Funding Source: U.S. Department of Health and Human Services

GOLD SEAL DIFFERENTIAL

Period of Performance/Budget Period Start Date: July 1, 2024 End Date: June 30, 2025* **Total GOLD SEAL Allocation: $** 364,810

Targeted Funds and Restrictions

a. Quality (OCA: 97GSQ,97IGS) $ 364,810

FUNDING SOURCE

CFDA#	CFDA Title		Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Amount
93.575	Child Care and Development Block Grant		CCDF Discretionary	FGY 2024	G2401FLCCDD	10/13/2023	No	84.33% $	307,649
93.575	Child Care and Development Block Grant	*07/01/24 -09/15/24	CCDF Discretionary - ARPA	FFY 2021	2101FLCDC6	4/14/2021	No	15.67% $	57,161

Federal Funding Source: U.S. Department of Health and Human Services

SPECIAL NEEDS DIFFERENTIAL

Period of Performance/Budget Period Start Date: July 1, 2024 End Date: June 30, 2025 **Total SPECIAL NEEDS Allocation: $** 94,374

Targeted Funds and Restrictions

a. Quality (OCA: SPCRQ) $ 94,374

FUNDING SOURCE

CFDA#	CFDA Title	Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Amount
93.575	Child Care and Development Block Grant	CCDF Discretionary	FGY 2024	G2401FLCCDD	10/13/2023	No	100.00% $	94,374

Federal Funding Source: U.S. Department of Health and Human Services

SR PLUS

Period of Performance/Budget Period Start Date: September 24, 2024 End Date: June 30, 2025 **Total SR PLUS Allocation: $** 195,172

Targeted Funds and Restrictions

a. Administrative Services: No More than 5 percent of total SR Plus expenditures (OCA = SRPAD) $ 9,759

b. Direct Services/Quality Differential (OCAs: SRPDS, SRPGS, SRPCA, SRPQP, SRPSN, SPREG) $ 185,413

FUNDING SOURCE

CSFA #	CSFA Title	Award Year	R&D	Percentage	Amount
48.209	School Readiness (SR) Plus Program	SFY 2024-2025	No	100.00% $	195,172

State General Revenue

AMERICAN RESCUE PLAN (ARP) ACT - DISCRETIONARY

Period of Performance/Budget Period Start Date: July 1, 2024 End Date: September 15, 2024* **Total ARPA Discretionary Allocation: $** -

Targeted Funds and Restrictions

a. Administrative Services: No more than 5 percent of total ARPA expenditures (OCA = ARDAD) $

b. ARPA Build CLASS® Capacity Double Coding Initiative (OCA = ARPDC) and ARPA Impact Child Outcomes Expand Access to Curriculum Initiative (OCA = ARPCR) $

FUNDING SOURCE

CFDA#	CFDA Title	Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Amount
93.575	Child Care and Development Block Grant	CCDF Discretionary - ARPA	FFY 2021	2101FLCDC6	10/13/2023	No	100.00% $	

Federal Funding Source: U.S. Department of Health and Human Services

SR PROGRAM ASSESSMENT

Period of Performance/Budget Period Start Date: July 1, 2024 End Date: June 30, 2025 **Total SR Program Assessment Allocation: $** -

Maximum allocation for SR Program Assessment in accordance with Program Guidance 250.01 OCA Working Definitions (OCA: SRPAS) $ -

FUNDING SOURCE

CFDA#	CFDA Title	Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Amount
93.575	Child Care and Development Block Grant	CCDF Discretionary	FGY 2024	G2401FLCCDD	10/13/2023	No	100.00% $	

Federal Funding Source: U.S. Department of Health and Human Services

VOLUNTARY PREKINDERGARTEN PROGRAM (VPK) SERVICES

Period of Performance/Budget Period Start Date: July 1, 2024 End Date: June 30, 2025 **Total VPK Allocation: $** 5,017,033

a. Base: Direct Services (OCAs: VPPRS, VPKSD) $ 4,778,127

b. Admin: No more than 5 percent of the total direct services (base fund) expenditures shall be expended for administrative activities (OCAs: VPADM, VPENR, VPMON, VPSYS) $ 238,906

FUNDING SOURCE

CSFA #	CSFA Title	Award Year	R&D	Percentage	Amount
48.108	Voluntary Pre-Kindergarten Education Program	SFY 2024-2025	No	100% $	5,017,033

State General Revenue

FLORIDA DEPARTMENT OF EDUCATION
fldoe.org

NOTICE OF AWARD
EARLY LEARNING SERVICES
Authorization (Legislation/Regulation): Chapter 1002, Florida Statutes

SUBRECIPIENT INFORMATION

Subrecipient Name: **Subrecipient Name and Address**	Early Learning Coalition of Escambia 1720 West Fairfield Drive, Suite 100/400 Pensacola, FL 32501	**Unique Entity Identifier (UEI):** **Payee Name and Address:**	LCL2JEENDJG7 Escambia County School Readiness Coalition, Inc 1720 West Fairfield Drive, Suite 100/400 Pensacola, FL 32505-5147	**FEIN Number:** **Coalition Plan Approval Date:**	59-3683227 June 6, 2019
Authorized Official Name/Title:	Bruce Watson	**County(ies) Served:**	Escambia		

VPK PROGRAM ASSESSMENT

Period of Performance/Budget Period — Start Date: July 1, 2024 — End Date: June 30, 2025 — **Total VPK Program Assessment Allocation: $ 43,048**

Maximum allocation for VPK Program Assessment in accordance with Program Guidance 250.01 OCA Working Definitions (OCAs: VCPAS, VNPAS) $ 43,048

FUNDING SOURCE

CFSA/CSFA #	CSFA Title	Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Amount
93.575	Child Care and Development Block Grant	CCDF Discretionary	FGY 2024	G2401FLCCDD	10/13/2023	No	56.59% $	24,362
48.108	Voluntary Pre-Kindergarten Education Program		SFY 2024-2025	————		No	43.41% $	18,686

ACCEPTANCE OF TERMS AND CONDITIONS

THIS AWARD IS BASED ON LEGISLATIVE APPROPRIATIONS AND IS SUBJECT TO THE TERMS AND CONDITIONS IN THE EARLY LEARNING GRANT AGREEMENT AND ANY AMENDMENTS, MODIFICATIONS AND/OR EXTENSIONS, AS EXECUTED BETWEEN THE NAMED SUBRECIPIENT AND THE DIVISION OF EARLY LEARNING.
Acceptance of the award terms and conditions is acknowledged when funds are drawn or otherwise obtained from the Division of Early Learning.

REMARKS:			
7/1/2024	School Readiness Initial Allocation	$	16 565 565
7/1/2024	VPK Initial Allocation	$	5 017 033
7/1/2024	Quality Performance Differentials Initial Allocation	$	708 991
7/1/2024	Gold Seal Differential Initial Allocation	$	282.635
7/1/2024	Special Needs Differential Initial Allocation	$	94 374
7/1/2024	VPK Program Assessments Initial Allocation	$	43 048
7/1/2024	SR Match Initial Allocation	$	177 957
8/9/2024	SR Restitution	$	586
8/9/2024	Discretionary Match FY2023-24 Balance Reverted and Reappropriated - *May include prior year adjustments	$	1 492
8/9/2024	Quality Performance Differentials FY2023-24 Balance Reverted and Reappropriated - *May include prior year adjustments	$	
8/9/2024	Gold Seal Differential FY2023-24 Balance Reverted and Reappropriated - *May include prior year adjustments	$	57 161
8/9/2024	Double Coding and Curriculum FY2023-24 Balance Reverted and Reappropriated - *May include prior year adjustments	$	907
8/9/2024	CCDF Discretionary Grant Shift	$	(937 378)
8/9/2024	ARPA Discretionary Allotment	$	937 378
9/10/2024	ARPA-D Double Coding and Curriculum De-ob	$	(907)
9/24/2024	CCDF Discretionary Grant Shift	$	
9/24/2024	ARPA Discretionary Allotment	$	
9/24/2024	SR Plus Initial Allotment	$	195 172
9/24/2024	Discretionary Match FY2023-24 Balance Reverted and Reappropriated Unspent Balance Adjustment	$	
9/24/2024	Quality Performance Differentials FY2023-24 Balance Reverted and Reappropriated Unspent Balance Adjustment	$	
9/24/2024	Gold Seal Differential FY2023-24 Balance Reverted and Reappropriated Unexpended Balance Adjustment	$	
9/24/2024	Double Coding and Curriculum FY2023-24 Balance Reverted and Reappropriated Unspent Balance Adjustment	$	
12/5/2024	SR Waitlist Amendment Allotment	$	1.059.443
1/28/2025	Expanded Services Amendment Allotment	$	
3/7/2025	SR Re-ob/De-ob	$	537.130
3/7/2025	Match Re-ob/De-ob	$	
3/7/2025	Gold Seal Re-ob/De-ob	$	25.014
3/7/2025	Special Needs Re-ob/De-ob	$	

AWARDING OFFICIAL

Signature Cari Miller

Cari Miller, Chancellor
Division of Early Learning

ELC Escambia Cost of Care Analysis FY 2024-2025

WAIT LIST FUNDING CURRENT ENROLLMENTS

Scenario: No action. Statement of impact at current funding level and enrollments. Actual SR costs through January included.

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	Number of Children Enrolled 01JUL24	Enrolled 28APR24
Infant	INF	<12 mth	$ 48.60	**115**	$ 5,589.00	**104**	109
Toddler	TOD	12 <24 mth	$ 39.79	**226**	$ 8,992.54	**232**	222
Two	2YR	24 <36 mth	$ 36.79	**304**	$ 11,184.16	**317**	358
Three	PR3	36 <48 mth	$ 29.00	**367**	$ 10,643.00	**366**	375
Four	PR4	48 <60 mth	$ 28.00	**346**	$ 9,688.00	**347**	356
Five	PR5	60 <72 mth	$ 27.00	**220**	$ 5,940.00	**252**	220
School Age	SCH	In School-PT	$ 18.05	**789**	$ 14,241.45	**722**	823
Special Needs	SPCR	Special Needs	$ 58.32		$ -	**0**	0
		Child count cost per day		**2367**	**$ 66,278.15**		
School Age	SCH	In School-FT	$ 24.00	**156**	**$ 3,744.00**	**160**	163
		Total Children		**2523**		**2500**	**2626**
Child count as of April 28, 2025				Work Days Left in Year	65	**Monthly Impact as Currently Funded**	
Avg Work Days/Month		22		Hol/Brk Days Left in Year	28	Funding Avail/Month	$ 1,548,420.67
Avg Hol/Brk Days/Month		7.5		Avg Cost/Month	$ 1,486,199.30		
						Avg SR Cost/Month	$ 1,155,333.87
Estimated Requirements				Est. SR Serv APR-JUN	**$ 4,412,911.75**	Avg Nondirect/Month	$ 309,033.14
Reg Fee Est = $74,000/year minus actual year to date				SR Reg Fee/3 Mth Est.	$ 7,580.00	Balance/Month	**$ 84,053.66**
Parent fee Est. = Avg $/person/day x days remaining				Parent Fee/3 Mth Est.	$ 440,403.60	Balance/Work Day	**$ 3,820.62**
Parent fee average FT = $2.80 per person per day				Total SR Serv Est. Left	**$ 3,980,088.15**		
Parent fee average PT = $2.20 per person per day				SR Services to Date (MAR)	**$ 9,883,918.24**	Notes:	
Non Direct 22% = (1)		**$ 4,035,278.06**		Non Direct Use to Date	$ 2,085,685.91	(1) Non Direct 22% amount is current NOA 22% limit. Non Direct	
Non Direct Budget = (1)		**$ 3,708,397.67**		Non Direct Remaining	$ 1,622,711.76	Budget amount is current invoice workbook budget amount plus	
				Total Est. Requirements	**$ 17,572,404.06**	$435,000 for QPIPS.	
Estimated and Actual Funding Available				Current Grant w/Match (2)	**$ 18,342,173.00**	(2) Funding availabile includes $1,059,443 Wait List allocation	
NOA Dated 07MAR25				Local Match Funding	$ 238,875.00	rec'd 12/5/2024 and $537,130 SR REOB rec'd 07MAR25.	
				Total SR Funding To Date	**$ 18,581,048.00**		
				Estimated Balance (3)	**$ 1,008,643.94**	(3) Balance at present enrollment level. No one pulled from Wait List	
						MAY-SEP. 840 pulled OCT24-FEB25. 125 BG8 remain as of 10MAR25.	
						Over 750 children have left the SR program this FY.	
Related Funding Impacts							
QPI NOA =		$ 708,991.00		Est. QPI Remaining (4)	$ 308,903.82	(4) QPI estimates use average 7% for all providers.	
				Actual QPI to Date	$ 708,991.00	QPI Maxed out in MAR25.	
				QPIPS to Date	$ 52,883.86	Shortfall charged to Nondirect quality (QPIPS/QPICS) thru MAR25	
QPI % to date		100%		QPI Est. Year Total (5)	$ 1,070,778.68	(5) Note QPI est. is almost $400,000 more than allocation for 24/25.	
				QPI Shortfall (5)	**$ (361,787.68)**		
Gold Seal NOA =		$ 364,810.00		AUG24 Gold Seal Est. (6)	$ 390,889.20	(6) See Gold Seal Analysis below.	
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/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 2024-2025

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	PR3	36 <48 mth	$ 29.00	**393**	$ 11,397.00	**363**	375
Four	PR4	48 <60 mth	$ 28.00	**381**	$ 10,668.00	**351**	356
Five	PR5	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
		Child count cost per day		**2540**	**$ 71,942.22**	**2360**	0
School Age	SCH	In School-FT	$ 24.00	**180**	**$ 4,320.00**	**156**	163
		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	Action taken: Increase children served evenly by care level to	
Avg Hol/Brk Days/Month		7.5		Avg Cost/Month	$ 1,615,128.84	balance budget.	
						Increase per age group	**30**
Estimated Requirements				Est. SR Serv APR-JUN	**$ 4,797,204.30**	Categories	8
Reg Fee Est = $74,000/year minus actual year to date				SR Reg Fee/4 Mth Est.	$ 7,580.00	Total Children Added	**240**
Parent fee Est. = Avg $/person/day x days remaining				Parent Fee/4 Mth Est.	$ 473,368.00	Parent fee Est. = Avg/person/day x days remaining	
Parent fee average FT = $2.80 per person per day				Total SR Serv Est. Left	**$ 4,331,416.30**		
Parent fee average PT = $2.20 per person per day				SR Services to Date (FEB)	**$ 9,883,918.24**	Notes:	
Non Direct 22% = (1)		**$ 4,035,278.06**		Non Direct Use to Date	$ 2,323,551.15	(1) Non Direct 22% amount is current NOA 22% limit. Non Direct	
Non Direct Budget = (1)		**$ 3,708,397.67**		Non Direct Remaining	$ 1,384,846.52	Budget amount is current invoice workbook budget amount plus	
				Total Est. Requirements	**$ 17,923,732.21**	$435,000 for QPIPS.	
SR Funding Available				Current Grant w/Match (2)	**$ 18,342,173.00**	(2) Funding availabile includes $1,059,443 Wait List allocation	
NOA Dated 29JAN25				Local Match Funding	$ 238,875.00	rec'd 12/5/2024 and $537,130 SR REOB rec'd 07MAR25.	
				Total SR Funding To Date	**$ 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 BG8 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.	
				QPIPS to Date	$ 52,883.86	Shortfall charged to Nondirect quality (QPIPS/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 (QPIPS/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 2024-2025

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 29APR25	Enrolled 28APR24
Infant	INF	<12 mth	$ 48.60	**140**	$ 6,804.00	**115**	109
Toddler	TOD	12 <24 mth	$ 39.79	**251**	$ 9,987.29	**226**	222
Two	2YR	24 <36 mth	$ 36.79	**329**	$ 12,103.91	**304**	358
Three	PR3	36 <48 mth	$ 29.00	**392**	$ 11,368.00	**367**	375
Four	PR4	48 <60 mth	$ 28.00	**371**	$ 10,388.00	**346**	356
Five	PR5	60 <72 mth	$ 27.00	**220**	$ 5,940.00	**220**	220
School Age	SCH	In School-PT	$ 18.05	**814**	$ 14,692.70	**789**	823
Special Needs	SPCR	Special Needs	$ 58.32		$ -		0
		Child count cost per day		**2517**	**$ 71,283.90**	**2367**	0
School Age	SCH	In School-FT	$ 24.00	**180**	**$ 4,320.00**	**156**	163
		Total Children		**2697**		**2523**	**2626**
Child estimate as of April 29, 2025				Work Days Left in Year	65		
Avg Work Days/Month		22		Hol/Brk Days Left in Year	28	Action taken: Increase children served evenly by care level to	
Avg Hol/Brk Days/Month		7.5		Avg Cost/Month	$ 1,600,645.80	balance budget.	
						Increase per age group	**25**
Estimated Requirements				Est. SR Serv APR-JUN	**$ 4,754,413.50**	Categories	8
Reg Fee Est = $74,000/year minus actual year to date				SR Reg Fee/4 Mth Est.	$ 7,580.00	Total Children Added	**200**
Parent fee Est. = Avg $/person/day x days remaining				Parent Fee/4 Mth Est.	$ 469,182.00	Parent fee Est. = Avg/person/day x days remaining	
Parent fee average FT = $2.80 per person per day				Total SR Serv Est. Left	**$ 4,292,811.50**		
Parent fee average PT = $2.20 per person per day				SR Services to Date (FEB)	**$ 9,883,918.24**	Notes:	
Non Direct 22% = (1)		**$ 3,881,278.06**		Non Direct Use to Date	$ 2,323,551.15	(1) Non Direct 22% amount is current NOA 22% limit. Non Direct	
Non Direct Budget = (1)		**$ 3,708,397.67**		Non Direct Remaining	$ 1,384,846.52	Budget amount is current invoice workbook budget amount plus	
				Total Est. Requirements	**$ 17,885,127.41**	$435,000 for QPIPS.	
SR Funding Available				Current Grant w/Match (2)	$ 17,642,173.00	(2) Funding availabile includes $1,059,443 Wait List allocation	
NOA Dated 29JAN25				Local Match Funding	$ 238,875.00	rec'd 12/5/2024 and $537,130 SR REOB rec'd 07MAR25.	
				Total SR Funding To Date	**$ 17,881,048.00**		
				Estimated Balance (3)	**$ (4,079.41)**	(3) Balance at present enrollment level. No one pulled from Wait List	
						MAY-SEP. 840 pulled OCT24-FEB25. 0 BG8 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)	$ 332,808.95	(4) QPI estimates use average 7% for all providers.	
				Actual QPI to Date	$ 708,991.00	QPI Maxed out in MAR25.	
				QPIPS to Date	$ 52,883.86	Shortfall charged to Nondirect quality (QPIPS/QPICS) thru MAR25	
QPI % to date		100%		QPI Est. Year Total (5)	$ 1,094,683.81	(5) Note QPI est. is over $400,000 more than allocation for 24/25.	
				QPI Shortfall (5)	**$ (385,692.81)**	Shortfall to be charged to Nondirect quality (QPIPS/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)	

NOA	**$ 18,342,173.00**	
SR Deob	$ (700,000.00)	
Total	$ 17,642,173.00	
Deob NOA	$ 17,642,173.00	a
ND Budget	$ 3,708,397.67	b
SR ND %	21%	b/a
ND TD	$ 2,323,551.15	
QPI Over	$ 388,688.16	
GS Over	$ 26,277.83	
ND 4th qtr	$ 840,000.00	
ND Est.	$ 3,578,517.14	c
SR ND %	20%	c/a

Wes Moreno
County Administrator
wjmoreno@MyEscambia.com

April 28, 2025

Bruce Watson
Executive Director
Early Learning Coalition of Escambia County
1720 West Fairfield Drive, Suite 100/400
Pensacola, FL 32501

RE: Commissioner Appointment to the Early Learning Coalition of Escambia County

Dear Mr. Watson:

I am pleased to advise you that the Board of County Commissioners, in a regular session held Thursday, January 9, 2025, confirmed the appointment of Deanna Oleske as its designee to the Early Learning Coalition of Escambia County for calendar year 2025.

Please provide all agendas and correspondences related to this appointment directly to Ms. Oleske at doleske@d1meo.org.

If you have any questions, please contact Jose Gochez at 850-595-4917.

Sincerely,

Wesley J. Moreno
County Administrator

WJM:jg

pc: Deanna Oleske

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	$ 1,548,420.67
Avg Hol/Brk Days/Month		7.5		Avg Cost/Month	$ 1,440,927.20		
						Avg SR Cost/Month	$ 1,282,918.00
Estimated Requirements				Total SR Services	**$ 17,034,376.00**	Avg Nondirect/Month	$ 266,666.67
Reg Fee Est = $74,000/year minus actual year to date				SR Reg Fee/12 Mth Est.	$ 74,000.00	Balance/Month	$ (1,164.00)
Parent fee Est. = Avg $/person/day x days remaining				Parent Fee/12 Mth Est.	$ 1,713,360.00	Balance/Work Day	$ (52.91)
Parent fee average FT = $2.80 per person per day				Services less Parent fees	**$ 15,395,016.00**		
Parent fee average PT = $2.20 per person per day				SR Services to Date	**$ -**	Notes:	
Non Direct 22% =		**$ 4,035,278.06**		Non Direct to Date (1)	$ -	(1) Used MAR25 NOA.	
Non Direct Budget =		$ 3,200,000.00		Non Direct Remaining	$ 3,200,000.00		
				Total Est. Requirements	**$ 18,595,016.00**		
Estimated and Actual Funding Available				FY 24-25 Grant Amount	**$ 18,342,173.00**	(2) Funding availabile is FY 24-25 SR funding MAR25.	
NOA Dated 05DEC24				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	$ 708,991.00		Est. QPI Remaining (4)	$ 1,192,406.32	(4) QPI estimates use average 7% for all providers.	
				Total QPI to Date	$ -		
QPI % to date		0%		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	$ 364,810.00		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		0%		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
		Child count cost per day		**2436**	**$ 68,277.74**	**2310**	
School Age	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	
Avg Hol/Brk Days/Month		7.5		Avg Cost/Month	$ 1,534,150.28	additional funding with a balanced budget	
						Increase per age group	**18**
Estimated Requirements				Total SR Services	**$ 18,136,692.40**	Categories	8
Reg Fee Est = $74,000/year minus actual year to date				SR Reg Fee/12 Mth Est.	$ 74,000.00	Total Children Increase	**144**
Parent fee Est. = Avg $/person/day x days remaining				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**		
Parent fee average PT = $2.20 per person per day				SR Services to Date	**$ -**	Notes:	
Nondirect 22% =		**$ 4,035,278.06**		Non Direct to Date (1)	$ -	(1) Used 29JAN25 NOA.	
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				FY 24-25 Grant Amount	**$ 18,342,173.00**	(2) Funding availabile is FY 24-25 SR funding MAR25 plus $1M.	
NOA Dated 05DEC24				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)**		

ELC 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	The 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	$683,124.00	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	$262,151.00	2510		$18,325,869.00	Enrollments/capacity restricted by limits on provider's ability to serve children.
2023-2024	$17,324,851.00	2600	Y	$756,699.00	$326,425.00	2500		$18,407,975.00	Enrollments/capacity restricted by limits on provider's ability to serve children.
2024-2025	$18,342,173.00	2292	Y	$708,991.00	$364,810.00	2503 (3MAR25)		$19,415,974.00	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, Reob SR $537,130 & GS $25,014 on 3/7/2024.
Projected for 2025-2026			?	?	?	NA			

Rate Change History

Provider Rates - Full Time Center Based

Care Level	Rate	Rate	Rate	Rate	% Change from 21 to 22	Rate	% Change 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**			* OEL/DEL Mandated Rate Changes
Infant	$26.51	$35.00	$33.00	$36.72	11%	$48.60	32%	47%	55%
Toddler	$24.42	$32.00	$25.50	$33.00	29%	$39.79	21%	56%	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 - Full Time Home Based

Care Level	Rate	Rate	Rate	Rate	% Change from 21 to 22	Rate	% Change 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**			* OEL/DEL Mandated Rate Changes
Infant	$26.51	$35.00	$36.00	$36.00	0%	$45.36	24%	26%	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%

Prepared March 3, 2025