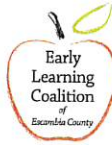


Board Meeting August 14, 2025

Consent Agenda

- | | |
|---------------------------------------|-----------------|
| 1. Agenda | CA 1-2 |
| 2. Public Announcements | CA 3-4 |
| 3. Minutes: May 8, 2025 | CA 5-10 |
| 4. Financials April – May 2025 | CA 11-20 |



Early Learning Coalition of Escambia County
Board Meeting Agenda
August 14, 2025, at 10:00 a.m.

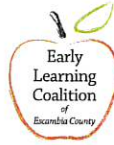
Pages

I. Welcome and Introductions	
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 July 28, 2025	
II. Public Comments	
III. Chair Opening Comments	
a. Approval of Consent Agenda: Meeting Agenda, Minutes of May 8, 2025, Financial Reports for April and May 2025 (BA)	CA 1-CA 20
IV. Executive Committee Report	3-4
a. Deanna Oleske Board Member Approval (BA)	5-7
b. New Finance Director Search and Options (D)	
c. Staff Issues (I)	
d. Change to IT Support Services Contract (D)	
e. ELC Organizational Change (BA)	8-13
f. FY 25-26 Early Learning Grant Agreement (ELGA) (BA)	ATT
g. First Notice of Award (NOA) for FY 25-26 (D)	14
h. FY 2025-2026 Budget (BA)	15
i. ED Annual Evaluation (BA)	16-19
j. Audit and Tax Services Contract (BA)	ATT
k. Governor Board Appointees (D)	
VI. Executive Director's Report	20-24
a. Coalition Status Reports: DEL Invoice Dashboard for June 2025, Enrollment/Wait List Status Report, Contracting Summary Report (D)	25-30
VII. Old Business	
a. Legislative Budget for 2025-2026 Recap (D)	
b. Fiscal Year 24-25 Funding and Transition to FY 25-26 – Update (D)	31-33
c. Fiscal Year 25-26 SR Funding Projections and Budget Options (BA)	34-46
VIII. New Business	
a. ED Travel Approval (BA)	
b. Internal Control Questionnaire (BA)	ATT
c. EOY Reports (I)	47-19

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.

CA 1



- e. VPK Requirements/ECSD/ReadyKids! ReadingPals Program - Update (I)
- f. Executive Director Resignation (D) 56

IX. Audits and Reviews in Progress

- a. DEL Accountability Review – Waiting for Final Report (I)
- b. DEL Finance Review – Waiting for Draft Report (I)

X. Adjourn

Next Meeting: Thursday, November 13, 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.



Early Learning Coalition of Escambia County

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

DATE: July 28, 2025

PUBLIC SERVICE ANNOUNCEMENT

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

**Board Meeting will be held on
Thursday, 14th of August 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.

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.

The meeting may be accessed by:

Joining the Zoom Meeting:

<https://us02web.zoom.us/j/87571447200?pwd=C3bjlDcXZn37szu9bxpMtT8sAcfTeE.1>

Meeting ID: 875 7144 7200

Passcode: 324707



Renee Maxwell

From: Renee Maxwell
Sent: Monday, July 28, 2025 10:50 AM
To: Pensacola News Journal (business@pnj.com)
Subject: Public Service Announcement August 2025

Good morning,

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

Board Meeting will be held on Thursday, August 14, 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/87571447200?pwd=C3bjlDcXZn37szu9bxpMtT8sAcfTeE.1>

Meeting ID: 875 7144 7200

Passcode: 324707

Thank you.

Renee Maxwell

Administrative Aide

Early Learning Coalition of Escambia County

1720 West Fairfield Dr.

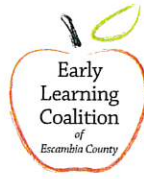
Suite 100/400

Pensacola, FL 32501

rmaxwell@elcescambia.org 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
May 8, 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	Deborah Tucker
Cindy Kirk	Brian Wyer	Tarae Donaldson
Mary Ann Bickerstaff	Lindsey Cannon	Reginald Dogan

Members Absent

Edna Williams	Melissa Sidoti	Doug Brown
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Public in Attendance

None

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 April 23, 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 February 13, 2025, Financial Reports for January, February and March 2025**

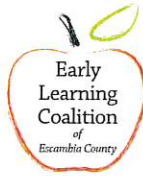
Upon a motion made by Mr. Thompson and seconded by Mr. Fetsko, the Meeting Agenda, Minutes of February 13, 2025, and financial reports for January, February and March 2025 were approved without objection.

IV. Mr. Mansker's Farewell Presentation

Unfortunately, Mr. Mansker was not able to attend. The Executive Director will take Mr. Mansker's service award to him.

V. Executive Committee Report

- a. **By-Laws and Board Member Attendance**



The By-Laws state that if a member misses three consecutive meetings in a Fiscal Year, it is at the discretion of the Chairperson if their position shall be declared vacant. Regarding attendance, the By-Laws do not differentiate between private sector and statutorily required members. This lack of differentiation will be addressed next time the By-Laws require revision for other reasons.

b. Edna Williams Roard Member Status

Ms. Williams has not attended the last five meetings of the Board. No decision was made regarding her status as a member of the Board.

c. Richard Wright Rolled Off the Board

Richard Wright's second term ended February 13, 2025. Mr. Wright was not present to receive his service award in recognition of his contributions to the Coalition Board of Directors and the Escambia County community.

d. Brian Wyer Board Member Approval

Upon a motion made by the EXCOM and seconded by Ms. Donaldson, Mr. Wyers' appointment as a Director on the Board of the Early Learning Coalition was approved without objection.

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

The EXCOM made the motion to nominate Tammy Hicks for Vice Chair of the Board of Directors and to have her remain the Faith-based representative for the remainder of her elected term. Upon the motion made by the EXCOM and seconded by Mr. Wyer, it was approved without objection to appoint Ms. Tammy Hicks as the Vice Chair and for Ms. Hicks to remain the Faith-based Representative through Fiscal Year 2025-2026.

f. Anti-Fraud Plan, ELCEC 4101.1J and Benefit Recovery Procedure, ELCEC 4102.2B Approval

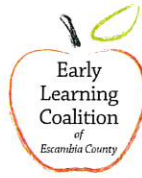
The EXCOM brings the yearly update of the Anti-Fraud Plan, and associated new Benefit Recovery Procedure, to the Board for approval. Upon the motion made by the EXCOM and seconded by Ms. Kirk, the Anti-Fraud Plan, ELCEC 4101.1J and Benefit Recovery Procedure, ELCEC 4102.2B were approved without objection.

g. Warren Everett Resignation Letter

Warren Averett sent a letter stating that they have decided to no longer have the Coalition as a client. They did not elaborate as to why they made this decision. It is possible that it was because of how the last three audits have been conducted and the greater scrutiny the Coalition has placed on their performance, or it could be the company decided to change which types of clients they want to serve.

h. A-133 Audit for Fiscal Year 2023-2024 Presentation

Due to Warren Averett ending their relationship with the Coalition, the Finance Director, Ms. Abernathy, presented the A-133 Audit for FY 2023-2024. There were no findings in this audit.



Upon a motion made by Ms. Nickinson and seconded by Ms. Bickerstaff, the A-133 Audit for FY 2023-2024 was accepted without objections.

i. Audit and Tax Services RFP – Draft

A draft of the Request For Proposals (RFP) for Audit and Tax Services to commence with Fiscal Year 2024-2025 has been prepared for review and approval. The Evaluation Committee will consist of Board members Ms. Nickinson, Mr. Thompson and Ms. Jackson, Finance Director, Ms. Abernathy and the Executive Director, Mr. Watson. The Operations Director, Ms. Engel, will serve as the recorder. Upon a motion made by Mr. Fetsko and seconded by Ms. Nickinson, the RFP for Audit and Tax services for FY 2024-2025 was approved without objection.

j. Adding/Deleting the Board Chair to the Bank Account

The bank requires formal Board approval to add or remove someone from the Coalition's account. The EXCOM recommends the Board approve the removal of the former Chair, Mr. Mansker, and adding the Interim Chair, Ms. Nickinson, to the account. Upon the motion made by Mr. Jones and seconded by Mr. Fetsko, it was approved without objection to remove Mr. Mansker and add Ms. Nickinson to the Coalition's checking account.

After this decision was made, the Finance Director, Ms. Abernathy requested approval of a signature stamp for Ms. Nickinson to the approval of the motion mentioned above. The motion to rescind the approval to remove Mr. Mansker and add Ms. Nickinson to the checking account was made by Mr. Fetsko and seconded by Mr. Jones and was approved without objection.

Upon a revised motion made by Mr. Jones and seconded by Mr. Fetsko, it was approved without objection to remove Mr. Mansker and to add Ms. Nickinson to the Coalition's checking account and to have a signature stamp made for Ms. Nickinson.

VI. Executive Director's Report

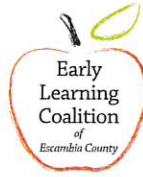
a. Coalition Status Reports: DEL Invoice Dashboard for March 2025

Through March the Coalition spent \$12.3 million of the \$17.9 million SR grant, which is 68.6%. SR Admin was 3.0%, Non-direct was 18.7% and Quality was 9.5%. VPK Services was \$3.8 million of \$4.8 million which is 79.1%. VPK Admin was 2.2%.

b. Coalition Status Reports: Enrollment/Wait List Status Report, and Contracting Summary 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 children enrolled for the VPK 2024-2025 School Year Program and 1,038 are approved for 2025-2026.



There are 80 SR Providers, and 72 VPK Providers.

VII. Old Business

a. SR Fiscal Year 2024-2025 Funding Update

1) Reob/Deob Request 6FEB25 – New NOA March 7, 2025

The additional funding the Coalition received on December 5, 2024, for Wait List Reduction did not address the Coalition's 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 short falls. 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 new NOA issued on March 7, 2025, awarded the Coalition \$537,130 in SR funding and \$25,014 in Gold Seal funding, with instructions to use the SR Non-direct quality funding to cover any shortfalls in QPI and Gold Seal funding.

2) Reob/Deob Request 6FEB25 Impact of QPI/GS Shortfall

Last week, the DEL requested input from Coalitions for another round of Reob/Deob. Because the state budget is not yet finalized, many Coalitions are reluctant to Deob any SR funds as this may establish a new reduced funding level for determining 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.

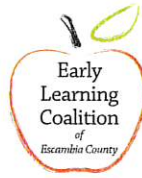
b. Provider Arrested, SR Contract Terminations and Impact on Families

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

VIII. New Business

a. Board of County Commissioner designee – Deanna Oleske

After the EXCOM last met, the Coalition received a letter from the Board of County Commissioner designating Ms. Deanna Oleske as their appointee to the Board. The letter stated that the Board of County Commissioners confirmed the appointment of Deanna Oleske as its designee on January 9, 2025. The meeting scheduled for 2025 and the invitation to today's



Board meeting was sent to Ms. Oleske, but a response was not received. Approval of Ms. Oleske's appointment to the Board will be added to the agenda of the August 2025 Board meeting.

b. 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 possible 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. The current version under consideration does not fund SR at the levels as last year. Updates to follow as this issue develops.

c. SR Fiscal Year 2025-26 Funding Projections

Projections are provided for the SR program for Fiscal Year 2025-2026. One assumption is the year starts at the same level of funding as currently provided. A second 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.

d. DOE Single Sign On (SSO) Transition

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 errors and problems that are being worked on to make this system work for all users.

e. Staff Issues

Two staff members have had medical issues that have kept them out of work for over a month and will keep them out at least until the end of May. Both have applied for Short-Term Disability benefits.

IX. Audits and Reviews in Progress.

a. DEL Desk Review 2 for 2024-25

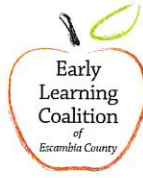
The Desk Review is complete.

b. DEL Accountability Review

The Accountability Review is in process. The Exit Conference will be on May 20, 2025.

c. DEL Finance Review

The Finance Review is currently on going.



X. Adjourn

The meeting was adjourned at 11:37 a.m.

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

Statement of Activity
EARLY LEARNING COALITION OF ESCAMBIA COUNTY
April 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
3300 REVENUES - STATE FUNDING	0
33001 REVENUES - STATE FUNDING SR	1,537,981.81
33002 REVENUES - STATE FUNDING VPK	614,961.45
Total for 3300 REVENUES - STATE FUNDING	\$2,152,943.26
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.19
3485 UNRESTRICTED INCOME	1.00
3486 Restricted Income	5,000.00
Total for Income	\$2,177,850.45
Cost of Goods Sold	
4000 (6501) DIRECT PROVIDER PAYMENTS	0
4001 SR Provider Payments	1,305,066.16
4002 VPK Provider Payments	599,430.02
4003 SR PLUS Provider	2,577.27
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	\$1,907,073.45
Total for Cost of Goods Sold	\$1,907,073.45
Gross Profit	\$270,777.00
Expenses	
41111 Payroll expenses	0
4110 (5001) SALARIES	165,513.43
4111 Payroll Fees	2,202.10
4120 (5005) EMPLOYER TAX & WORKMEN'S COMP	12,591.82
4210 (5020) BENEFITS - RETIREMENT	
4212 (5020) Payroll Expenditures	880.28
4213 401K Match	3,203.94
Total for 41111 Payroll expenses	\$184,391.57
4220 (5010) INSURANCE - VISION & DENTAL	\$1,842.30
4221 Dental & Vision EE Portion	
Total for 4220 (5010) INSURANCE - VISION & DENTAL	\$1,842.30
4230 (5010) BENEFITS - HEALTH INSURANCE	\$36,732.06
4231 (5011) Health Insurance - EE Portion	
Total for 4230 (5010) BENEFITS - HEALTH INSURANCE	\$36,732.06
4240 (5030) BENEFITS - LIFE INSURANCE	0
4241 Voluntary Insurance	
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	0
4251 Insurance-STD-100% ER	1,039.14
4271 Basic Term Life-100% ER	230.69
4310 (6002) PROF. & TECH. SERV. - AUDIT	3,000.00
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	3,114.32
4320 (7260) INSURANCE - GEN. LIABILITY	6,340.75

Statement of Activity
EARLY LEARNING COALITION OF ESCAMBIA COUNTY
April 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
4330 (7501) TRAVEL - OUT OF TOWN	1,000.13
4355 (7001) DOCUMENT STORAGE	125.07
4360 (7001) RENT	11,885.53
4365 (7101) EQUIPMENT LEASES	708.31
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	2,995.28
4375 (7051) POSTAGE	275.34
4450 (7420) NON-EMP TRAINING	475.24
4510 (7151) OFFICE SUPPLIES	133.87
4520 (7401/7405) PROGRAM SUPPLIES	6,350.06
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	7,222.77
4530 (6025) PRINTING	4,432.00
4550 (7620) DUES, FEES & SUBSCRIPTIONS	611.68
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	356.51
4690 (7605) COMPUTER SOFTWARE & SUPPLIES	684.67
4760 (7601) BankFee Bank Fees	3.20
7900 Individuals Restitution	-1,404.88
Total for Expenses	\$272,545.61
Net Operating Income	-\$1,768.61
Other Income	
3470 MISC INCOME	0
3471 Classroom Assessments	830.00
Total for 3470 MISC INCOME	\$830.00
Total for Other Income	\$830.00
Other Expenses	
Net Other Income	\$830.00
Net Income	-\$938.61

Statement of Financial Position
EARLY LEARNING COALITION OF ESCAMBIA COUNTY
As of April 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1114 THE FIRST - CHECKING	2,351,775.81
1115 PETTY CASH	100.00
Total for Bank Accounts	\$2,351,875.81
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	1,863,447.51
Total for 1100 *Accounts Receivable	\$1,863,447.51
Total for Accounts Receivable	\$1,863,447.51
Other Current Assets	
1151 PREPAID	0
1152 PREPAID - POSTAGE	1,462.59
Total for 1151 PREPAID	\$1,462.59
1153 Other Current Assets	0
1197 Accrued Revenue	
1210 Due From Others-Providers	
Total for 1153 Other Current Assets	0
1200 DEPOSITS	8,850.00
Total for Other Current Assets	\$10,312.59
Total for Current Assets	\$4,225,635.91
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
Total for 1349 ACCUMULATED DEPRECIATION 1349	-\$218,949.73
Total for Fixed Assets	0

Statement of Financial Position
EARLY LEARNING COALITION OF ESCAMBIA COUNTY
As of April 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
1370 Right of Use Asset	\$602,861.00
1371 ROU Asset Accumulated Amortization	-253,313.22
Total for 1370 Right of Use Asset	\$349,547.78
Total for Other Assets	\$349,547.78
Total for Assets	\$4,575,183.69
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	\$92,175.71
21201 Accounts Payable (A/P)	1,699,998.16
Total for 2120 ACCOUNTS PAYABLE	\$1,792,173.87
2150 GARNISHMENTS PAYABLE	
2151 401K Loans Payable	
Total for Accounts Payable	\$1,792,173.87
Credit Cards	
1143 Credit Card - WW	
1146 2787 - WW - THE FIRST CC	\$2,350.74
11461 2787 - WW - THE FIRST CC	
11462 2787 - DE - THE FIRST CC	
Total for 1146 2787 - WW - THE FIRST CC	\$2,350.74
Total for Credit Cards	\$2,350.74
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	
Total for 2210 Payroll wages and tax to pay	\$67,596.73
2220 BENEFITS PAYABLE - VIS & DENT	0
22202 Vision & Dental Employee Contribution hold	
Total for 2220 BENEFITS PAYABLE - VIS & DENT	0
2225 BENEFITS PAYABLE - 401K	0
22251 401K Employee Contribution hold	
Total for 2225 BENEFITS PAYABLE - 401K	0
2230 BENEFITS PAYABLE - HEALTH INS	0
22303 Health Insurance Employee Contribution hold	

Statement of Financial Position
EARLY LEARNING COALITION OF ESCAMBIA COUNTY
As of April 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for 2230 BENEFITS PAYABLE - HEALTH INS	0
2250 Interest-Due to State of FL	1,671.15
23000 Prior Year Adjustments to Receipts	0
23001 PE 6 30 23 Adjustment	
Total for 23000 Prior Year Adjustments to Receipts	0
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	
Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD	0
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	
Total for 2410 ADVANCES FROM OEL	\$2,050,000.00
2420 Deferred Revenue	
2500 ST Lease Liability ROU Asset	132,781.08
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	\$2,347,348.13
Total for Current Liabilities	\$4,141,872.74
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	223,782.72
Total for Long-term Liabilities	\$223,782.72
Total for Liabilities	\$4,365,655.46
Equity	
Retained Earnings	109,186.05
Net Income	-28,428.76
2700 OPENING EQUITY	0
2701 FY 0708 OPENING EQUITY ITEMS (deleted)	
Total for 2700 OPENING EQUITY	0
2705 UNRESTRICTED - NET ASSETS	
3000 Opening balance equity	
3200 Unrestricted Net Assets	128,770.94
Total for Equity	\$209,528.23
Total for Liabilities and Equity	\$4,575,183.69

Statement of Activity
EARLY LEARNING COALITION OF ESCAMBIA COUNTY
May 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
3300 REVENUES - STATE FUNDING	0
33001 REVENUES - STATE FUNDING SR	1,804,381.27
33002 REVENUES - STATE FUNDING VPK	313,087.61
Total for 3300 REVENUES - STATE FUNDING	\$2,117,468.88
3340 REVENUES - UNIV of FL	100.00
3350 Prior Period Income/Expense	
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.27
3465 UNRESTRICTED INCOME	400.00
Total for Income	\$2,137,875.15
Cost of Goods Sold	
4000 (6501) DIRECT PROVIDER PAYMENTS	0
4001 SR Provider Payments	1,349,532.51
4002 VPK Provider Payments	296,081.03
4003 SR PLUS Provider	3,041.34
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	\$1,648,654.88
Total for Cost of Goods Sold	\$1,648,654.88
Gross Profit	\$489,220.27
Expenses	
41111 Payroll expenses	0
4110 (5001) SALARIES	159,312.80
4111 Payroll Fees	2,263.15
4120 (5005) EMPLOYER TAX & WORKMEN'S COMP	11,423.39
4210 (5020) BENEFITS - RETIREMENT	
4212 (5020) Payroll Expenditures	895.19
4213 401K Match	3,117.31
Total for 41111 Payroll expenses	\$177,011.84
4220 (5010) INSURANCE - VISION & DENTAL	\$1,842.29
4221 Dental & Vision EE Portion	
Total for 4220 (5010) INSURANCE - VISION & DENTAL	\$1,842.29
4230 (5010) BENEFITS - HEALTH INSURANCE	\$36,732.06
4231 (5011) Health Insurance - EE Portion	
Total for 4230 (5010) BENEFITS - HEALTH INSURANCE	\$36,732.06
4240 (5030) BENEFITS - LIFE INSURANCE	0
4241 Voluntary Insurance	
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	0
4251 Insurance-STD-100% ER	1,108.46
4271 Basic Term Life-100% ER	230.67
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	3,136.50
4330 (7501) TRAVEL - OUT OF TOWN	936.81

Statement of Activity
EARLY LEARNING COALITION OF ESCAMBIA COUNTY
May 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
4340 (7510) TRAVEL - LOCAL	1,227.98
4355 (7001) DOCUMENT STORAGE	121.03
4360 (7001) RENT	11,885.53
4365 (7101) EQUIPMENT LEASES	600.64
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	3,745.28
4375 (7051) POSTAGE	224.38
4450 (7420) NON-EMP TRAINING	-340.00
4510 (7151) OFFICE SUPPLIES	955.03
4520 (7401/7405) PROGRAM SUPPLIES	3,735.73
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	7,850.38
4535 LEGAL NOTICES & ADVERTS	225.00
4550 (7620) DUES, FEES & SUBSCRIPTIONS	534.80
4630 (7301) EQUIPMENT (OVER \$1K - UND \$5K)	4,050.00
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	356.51
4760 (7601) BankFee Bank Fees	
7900 Individuals Restitution	1,389.26
Total for Expenses	\$257,560.18
Net Operating Income	\$231,660.09
Other Income	
3470 MISC INCOME	0
3464 Conference Income	210.00
3471 Classroom Assessments	415.00
Total for 3470 MISC INCOME	\$625.00
Total for Other Income	\$625.00
Other Expenses	
Net Other Income	\$625.00
Net Income	\$232,285.09

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

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1114 THE FIRST - CHECKING	1,982,383.94
1115 PETTY CASH	100.00
Total for Bank Accounts	\$1,982,483.94
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	307,246.34
Total for 1100 *Accounts Receivable	\$307,246.34
Total for Accounts Receivable	\$307,246.34
Other Current Assets	
1151 PREPAID	0
1152 PREPAID -POSTAGE	1,972.87
Total for 1151 PREPAID	\$1,972.87
1153 Other Current Assets	0
1197 Accrued Revenue	
1210 Due From Others-Providers	
Total for 1153 Other Current Assets	0
1200 DEPOSITS	8,850.00
Total for Other Current Assets	\$10,822.87
Total for Current Assets	\$2,300,553.15
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
Total for 1349 ACCUMULATED DEPRECIATION 1349	-\$218,949.73
Total for Fixed Assets	0

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

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
1370 Right of Use Asset	\$602,861.00
1371 ROU Asset Accumulated Amortization	-253,313.22
Total for 1370 Right of Use Asset	\$349,547.78
Total for Other Assets	\$349,547.78
Total for Assets	\$2,650,100.93
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	\$92,175.71
21201 Accounts Payable (A/P)	1,566,957.80
Total for 2120 ACCOUNTS PAYABLE	\$1,659,133.51
2150 GARNISHMENTS PAYABLE	
2151 401K Loans Payable	
Total for Accounts Payable	\$1,659,133.51
Credit Cards	
1143 Credit Card - WW	
1146 2787 - WW - THE FIRST CC	\$1,304.30
11461 2787 - WW - THE FIRST CC	
11462 2787 - DE - THE FIRST CC	
Total for 1146 2787 - WW - THE FIRST CC	\$1,304.30
Total for Credit Cards	\$1,304.30
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	
Total for 2210 Payroll wages and tax to pay	\$67,596.73
2220 BENEFITS PAYABLE - VIS & DENT	0
22202 Vision & Dental Employee Contribution hold	
Total for 2220 BENEFITS PAYABLE - VIS & DENT	0
2225 BENEFITS PAYABLE - 401K	0
22251 401K Employee Contribution hold	
Total for 2225 BENEFITS PAYABLE - 401K	0
2230 BENEFITS PAYABLE - HEALTH INS	0
22303 Health Insurance Employee Contribution hold	

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

DISTRIBUTION ACCOUNT	TOTAL
Total for 2230 BENEFITS PAYABLE - HEALTH INS	0
2250 Interest-Due to State of FL	1,992.65
23000 Prior Year Adjustments to Receipts	0
23001 PE 6 30 23 Adjustment	
Total for 23000 Prior Year Adjustments to Receipts	0
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	
Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD	0
2410 ADVANCES FROM OEL	0
24101 Advances Form OEL - SR	
24102 Advances from OEL - VPK	
24103 Advances from OEL - CRRSA	
24104 Advances from OEL - ARPA	
Total for 2410 ADVANCES FROM OEL	0
2420 Deferred Revenue	
2500 ST Lease Liability ROU Asset	132,781.08
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	\$297,669.63
Total for Current Liabilities	\$1,958,107.44
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	223,782.72
Total for Long-term Liabilities	\$223,782.72
Total for Liabilities	\$2,181,890.16
Equity	
Retained Earnings	109,186.05
Net Income	230,253.78
2700 OPENING EQUITY	0
2701 FY 0708 OPENING EQUITY ITEMS (deleted)	
Total for 2700 OPENING EQUITY	0
2705 UNRESTRICTED - NET ASSETS	
3000 Opening balance equity	
3200 Unrestricted Net Assets	128,770.94
Total for Equity	\$468,210.77
Total for Liabilities and Equity	\$2,650,100.93