



BUSINESS ENTITY TAX ENGAGEMENT LETTER

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 ("MSA") between CRI Advisors, LLC ("CRI Advisors", "Advisors", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors provide professional services. Carr, Riggs & Ingram, L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the term "CRI," and terms of similar import, denote the alternative practice structure conducted by CPA Firm, CRI Advisors, their subsidiaries and affiliates, as appropriate.

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for Escambia County School Readiness Coalition, Inc. DBA Early Learning Coalition of Escambia County ("Client", "Entity", "you", or "your") for the year ended 06/30/2025. Except as otherwise expressly set forth herein, this Engagement Letter only governs non-attest services. Any attest services, including any attest services provided by CPA Firm or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by a separate Engagement Letter between such entity and the Client.

SCOPE AND OBJECTIVES

Our engagement is limited to performing the following services:

1. Prepare the IRS Form 990.
2. Propose any adjusting journal entries we discover in connection with preparation of the informational tax return, if requested.

This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

OUR RESPONSIBILITIES

We will advise you if we become aware of another tax filing requirement, however that analysis and assessment is not the primary purpose of this tax compliance engagement. If we become aware of any other filing requirement, we will tell you of the obligation and may agree to prepare the appropriate returns at your request. These additional returns will likely incur additional professional time and thus additional tax compliance fees.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

CLIENT RESPONSIBILITIES

In addition to your responsibilities identified in the MSA, it is your responsibility to timely provide all the information required for the preparation of complete and accurate returns, which should be substantiated by receipts, canceled checks, records, or other documents. You should retain all the documents, canceled checks, and other data that form the basis of income, credits, and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You agree to provide information that is true, correct, and complete to the best of your knowledge. You have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS should a civil dispute arise between you and the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with your attorney prior to disclosing any information about our tax advice.

You agree that in the event your return(s) cannot be completed by the due date, CRI Advisors may, at its discretion, apply for an extension of the due date. Extensions are routine procedure when we do not receive timely information necessary to prepare a complete return prior the original due date. Applying for an extension may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government and constituent deadlines. Client acknowledges that the filing of an extension may provide relief against late filing penalties but does not extend the deadline to pay taxes.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

The Internal Revenue Code and regulations impose preparation and disclosure standards with non compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have the right to choose another professional to prepare your return.

Pursuant to Circular 230, we are required to advise you that any federal tax advice contained herein or in any communication resulting from this engagement is not intended or written to be used, and cannot be used, by the addressee or any taxpayer for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or for promoting, marketing, or recommending to another party any plan or arrangement addressed in the communication.

TERMINATION

If for any reason, we are unable to complete your return(s), we may decline to prepare the return(s) or withdraw from this engagement.

We reserve the right and sole discretion to withdraw for any reason from this engagement immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by this Engagement Letter and will constitute completion of this engagement.

Our engagement with you will terminate upon the earlier of our delivery of your return(s) or withdrawal. In either case, you agree to compensate us for our services, fees, and costs to the date of withdrawal.

CORPORATE TRANSPARENCY ACT/BENEFICIAL OWNERSHIP INFORMATION REPORTING

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

OUR FEES

Our fees for tax services will be based in part upon the amount of time required as well as the level and value of services rendered, plus out-of-pocket expenses. All invoices are due and payable upon presentation. We estimate that our tax fees will be approximately \$3,000, but we will notify you if we identify additional items that may significantly impact that estimate.

We will also charge Client for applicable out-of-pocket expenses incurred in the course of our engagement, including, but not limited to: technology costs, travel expenses (meals, lodging, transportation, etc.), third party technical resources, administrative costs (courier services, report preparation, copying), and other direct engagement expenses. We may also charge a fee for applications, subscriptions, hosting, or technology we utilize in providing services to you.

CLIENT ACKNOWLEDGEMENT(S)

If you acknowledge and agree with the terms of our agreement as described in this Engagement Letter, please indicate by executing.

Very truly yours,

CRI Advisors, LLC

CRI ADVISORS, LLC

Signature

Walter Watson

Escambia County School Readiness Coalition, Inc.

DBA Early Learning Coalition of Escambia County

<signature>

<sign date>

Authorized Signer on behalf of Escambia County School Readiness Coalition, Inc. DBA Early Learning Coalition of Escambia County