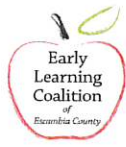


Executive Committee Meeting

September 25, 2025

Consent Agenda

- | | |
|----------------------------------|-----------------|
| 1. Agenda | CA 1 |
| 2. Public Announcements | CA 2-3 |
| 3. Financials | CA 4-18 |
| 4. Minutes: July 24, 2025 | CA 19-22 |



Executive/Finance Committee Meeting

September 25, 2025, at 9:00 a.m.

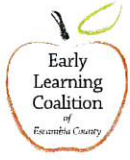
Agenda

- I. Welcome and Introduction
 - a. Notification of the Executive/Finance Committee Meeting scheduled for September 25, 2025, was sent to the Pensacola News Journal and posted to the Coalition Public Calendar Board on September 5, 2025.
- II. Public Comments **(EA)**
- III. Consent Agenda **(EA)**
 - a. Approval of the Consent Agenda: Agenda, Financial Reports for June, July and August 2025, and Minutes of July 24, 2025.
- IV. Coalition Status Reports: Financial Update, SR/VPK Status Report, and Contracting Summary **(D)**
- V. Committee Recommendations
None.
- VI. Old Business
 - a. DEL NOA dated 25AUG25 **(D)**
 - b. Updated Funding Projections for Fiscal Year 2025-2026 and DEL Response **(D)**
 - c. A-133 Contracts Approval **(CR)**
 - d. Introduction of New Finance Director **(D)**
 - e. ED Search Update **(D)**
 - f. Update On Change to IT Support Services Contract **(I)**
 - g. Gubernatorial Board Appointments and Total Board Membership **(D)**
- VII. New Business
 - a. Early Learning Conference 28SEP25 **(D)**
 - b. Revised FY 2025-2026 Budget Summary **(CR)**
 - c. 2024-2025 Financial Review Report **(D)**
 - d. 2024-2025 Accountability Review Final Report and CAP **(D)**
 - e. Robinson Appeal **(EA)**
- VIII. Audits and Reviews In-Progress
 - a. Beginning FY 2024-2025 A-133 With New Firm **(I)**
- IX. Adjourn

**Next Meeting: October 23, 2025, at 9:00 a.m. at the Early Learning Coalition
1720 West Fairfield Dr., Suite 100/400, Pensacola, FL 32501**

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

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



Early Learning Coalition of Escambia County

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

DATE: September 5, 2025

PUBLIC SERVICE ANNOUNCEMENT

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

Executive Committee Meeting will be held on Thursday, 25th of September 2025 at 9:00 a.m.

Joyce Griffin Room for Professional Development and Testing
Early Learning Coalition of Escambia County
1720 West Fairfield Drive, Suite 100/400
Pensacola, FL. 32501

The agenda and meeting materials will be posted to www.elcescambia.org
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:

Join Zoom Meeting

<https://us02web.zoom.us/j/89274358623?pwd=REplbyB3xaCspAaMVBjrapn7qfcrTP.1>

Meeting ID: 892 7435 8623

Passcode: 982736



Renee Maxwell

From: Renee Maxwell
Sent: Friday, September 5, 2025 9:52 AM
To: Pensacola News Journal (business@pnj.com)
Subject: Public Service Announcement September 2025

Good morning,

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

Executive Committee Meeting on Thursday, September 25, 2025, at 9:00am.

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

The meeting may be accessed by:

Joining the Zoom Meeting

<https://us02web.zoom.us/j/89274358623?pwd=REplbyB3xaCspAaMVBjrapn7qfcrTP.1>

Meeting ID: 892 7435 8623
Passcode: 982736

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.

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

DISTRIBUTION ACCOUNT	TOTAL
Income	
3300 REVENUES - STATE FUNDING	0
33002 REVENUES - STATE FUNDING VPK	23,381.41
Total for 3300 REVENUES - STATE FUNDING	\$23,381.41
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.30
Total for Income	\$43,287.71
Cost of Goods Sold	
4000 (6501) DIRECT PROVIDER PAYMENTS	0
4001 (6501) SR Provider Payments	1,388,991.34
4002 (6501) VPK Provider Payments	22,987.44
4003 (6501) SR PLUS Provider	2,461.10
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	\$1,414,439.88
Total for Cost of Goods Sold	\$1,414,439.88
Gross Profit	-\$1,371,152.17
Expenses	
41111 Payroll expenses	0
4110 (5001) SALARIES	150,644.83
4111 Payroll Fees	2,263.15
4120 (5005) EMPLOYR TAX & WORKMEN'S COMP	11,427.28
4210 (5020) BENEFITS - RETIREMENT	
4213 401K Match	3,011.23
Total for 41111 Payroll expenses	\$167,346.49
4150 (5007) STAFF RECRUIT / SCRNNING, ETC.	139.49
4220 (5010) INSURANCE - VISION & DENTAL	\$1,878.21
4221 Dental & Vision EE Portion	
Total for 4220 (5010) INSURANCE - VISION & DENTAL	\$1,878.21
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	5.23
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	\$5.23
4251 Insurance-STD-100% ER	1,085.02
4271 Basic Term Life-100% ER	244.66
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	3,146.95
4325 INSURANCE - BONDING & D.O.	6,787.99
4330 (7501) TRAVEL - OUT OF TOWN	2,329.88
4355 (7001) DOCUMENT STORAGE	125.07
4360 (7001) RENT	11,273.72
4365 (7101) EQUIPMENT LEASES	600.64

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

DISTRIBUTION ACCOUNT	TOTAL
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	3,295.28
4375 (7051) POSTAGE	41.05
4400 (5101) EMPLOYEE TRAINING & EDUCATION	225.00
4450 (7420) NON-EMP TRAINING	16.49
4515 Event Costs	439.50
4520 (7401/7405) PROGRAM SUPPLIES	129.50
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	5,883.31
4550 (7620) DUES, FEES & SUBSCRIPTIONS	6,671.28
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	356.51
4760 (7601) BankFee Bank Fees	-36.00
7900 Individuals Restitution	-2,085.82
Total for Expenses	\$246,631.51
Net Operating Income	-\$1,617,783.68
Other Income	
3470 MISC INCOME	0
3464 Conference Income	280.00
Total for 3470 MISC INCOME	\$280.00
Total for Other Income	\$280.00
Other Expenses	
Reconciliation Discrepancies-1	-3.02
Total for Other Expenses	-\$3.02
Net Other Income	\$283.02
Net Income	-\$1,617,500.66

Statement of Financial Position
EARLY LEARNING COALITION OF ESCAMBIA COUNTY
As of June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1114 THE FIRST - CHECKING	377,415.07
1115 PETTY CASH	100.00
Total for Bank Accounts	\$377,515.07
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	43,287.71
Total for 1100 *Accounts Receivable	\$43,287.71
Total for Accounts Receivable	\$43,287.71
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	\$431,625.65
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 June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
1370 Right of Use Asset	\$602,861.00
1371 ROU Asset Accumulated Amortization	-385,482.49
Total for 1370 Right of Use Asset	\$217,378.51
Total for Other Assets	\$217,378.51
Total for Assets	\$649,004.16
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	\$92,175.71
21201 Accounts Payable (A/P)	1,317,227.62
Total for 2120 ACCOUNTS PAYABLE	\$1,409,403.33
2150 GARNISHMENTS PAYABLE	
2151 401K Loans Payable	
Total for Accounts Payable	\$1,409,403.33
Credit Cards	
1143 Credit Card - WW	
1146 2787 - WW - THE FIRST CC	\$106.46
11461 2787 - WW - THE FIRST CC	
11462 2787 - DE - THE FIRST CC	
Total for 1146 2787 - WW - THE FIRST CC	\$106.46
Total for Credit Cards	\$106.46
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 June 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for 2230 BENEFITS PAYABLE - HEALTH INS	0
2250 Interest-Due to State of FL	2,105.64
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	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	\$304,529.95
Total for Current Liabilities	\$1,714,039.74
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
Total for Long-term Liabilities	\$84,254.31
Total for Liabilities	\$1,798,294.05
Equity	
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
Retained Earnings	109,186.05
Net Income	-1,387,246.88
Total for Equity	-\$1,149,289.89
Total for Liabilities and Equity	\$649,004.16

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

DISTRIBUTION ACCOUNT	TOTAL
Income	
3300 REVENUES - STATE FUNDING	0
33001 REVENUES - STATE FUNDING SR	3,095,499.99
33002 REVENUES - STATE FUNDING VPK	19,669.19
Total for 3300 REVENUES - STATE FUNDING	\$3,115,169.18
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.26
Total for Income	\$3,135,075.44
Cost of Goods Sold	
4000 (6501) DIRECT PROVIDER PAYMENTS	0
4001 (6501) SR Provider Payments	1,487,457.36
4002 (6501) VPK Provider Payments	16,381.56
4003 (6501) SR PLUS Provider	2,548.13
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	\$1,506,387.05
Total for Cost of Goods Sold	\$1,506,387.05
Gross Profit	\$1,628,688.39
Expenses	
41111 Payroll expenses	0
4110 (5001) SALARIES	162,280.31
4111 Payroll Fees	2,263.15
4120 (5005) EMPLOYR TAX & WORKMEN'S COMP	12,317.41
4210 (5020) BENEFITS - RETIREMENT	
4212 (5020) Payroll Expenditures	897.74
4213 401K Match	3,188.31
Total for 41111 Payroll expenses	\$180,946.92
4220 (5010) INSURANCE - VISION & DENTAL	\$1,878.21
4221 Dental & Vision EE Portion	
Total for 4220 (5010) INSURANCE - VISION & DENTAL	\$1,878.21
4230 (5010) BENEFITS - HEALTH INSURANCE	\$34,557.64
4231 (5011) Health Insurance - EE Portion	
Total for 4230 (5010) BENEFITS - HEALTH INSURANCE	\$34,557.64
4240 (5030) BENEFITS - LIFE INSURANCE	0
4241 Voluntary Insurance	-49.42
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	-\$49.42
4251 Insurance-STD-100% ER	1,085.02
4271 Basic Term Life-100% ER	244.68
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	4,946.95
4330 (7501) TRAVEL - OUT OF TOWN	2,465.34
4340 (7510) TRAVEL - LOCAL	184.61
4355 (7001) DOCUMENT STORAGE	121.03
4360 (7001) RENT	11,885.53

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

DISTRIBUTION ACCOUNT	TOTAL
4365 (7101) EQUIPMENT LEASES	600.64
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	3,295.03
4375 (7051) POSTAGE	10.95
4400 (5101) EMPLOYEE TRAINING & EDUCATION	350.00
4450 (7420) NON-EMP TRAINING	-80.00
4510 (7151) OFFICE SUPPLIES	906.82
4520 (7401/7405) PROGRAM SUPPLIES	2,234.51
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	7,174.28
4550 (7620) DUES, FEES & SUBSCRIPTIONS	2,140.18
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	398.67
Total for Expenses	\$255,297.59
Net Operating Income	\$1,373,390.80
Other Income	
3470 MISC INCOME	0
3464 Conference Income	4,530.00
Total for 3470 MISC INCOME	\$4,530.00
Total for Other Income	\$4,530.00
Other Expenses	
4800 Fees and Penalties	41.00
Total for Other Expenses	\$41.00
Net Other Income	\$4,489.00
Net Income	\$1,377,879.80

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

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1114 THE FIRST - CHECKING	2,729,861.58
1115 PETTY CASH	100.00
Total for Bank Accounts	\$2,729,961.58
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	1,753,810.16
Total for 1100 *Accounts Receivable	\$1,753,810.16
Total for Accounts Receivable	\$1,753,810.16
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	\$4,494,594.61
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 July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
1370 Right of Use Asset	\$602,861.00
1371 ROU Asset Accumulated Amortization	-385,482.49
Total for 1370 Right of Use Asset	\$217,378.51
Total for Other Assets	\$217,378.51
Total for Assets	\$4,711,973.12
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	\$92,175.71
21201 Accounts Payable (A/P)	1,401,862.53
Total for 2120 ACCOUNTS PAYABLE	\$1,494,038.24
2150 GARNISHMENTS PAYABLE	
2151 401K Loans Payable	
Total for Accounts Payable	\$1,494,038.24
Credit Cards	
1143 Credit Card - WW	
1146 2787 - WW - THE FIRST CC	\$2,537.83
11461 2787 - WW - THE FIRST CC	
11462 2787 - DE - THE FIRST CC	
Total for 1146 2787 - WW - THE FIRST CC	\$2,537.83
Total for Credit Cards	\$2,537.83
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 July 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for 2230 BENEFITS PAYABLE - HEALTH INS	0
2250 Interest-Due to State of FL	128.52
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	1,950,000.00
24102 Advances from OEL - VPK	650,000.00
24103 Advances from OEL - CRRSA	
24104 Advances from OEL - ARPA	
Total for 2410 ADVANCES FROM OEL	\$2,600,000.00
2420 Deferred Revenue	
2500 ST Lease Liability ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	\$2,902,552.83
Total for Current Liabilities	\$4,399,128.90
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
Total for Long-term Liabilities	\$84,254.31
Total for Liabilities	\$4,483,383.21
Equity	
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
Retained Earnings	-1,278,060.83
Net Income	1,377,879.80
Total for Equity	\$228,589.91
Total for Liabilities and Equity	\$4,711,973.12

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

DISTRIBUTION ACCOUNT	TOTAL
Income	
3300 REVENUES - STATE FUNDING	0
33001 REVENUES - STATE FUNDING SR	1,320,325.42
33002 REVENUES - STATE FUNDING VPK	184,047.63
Total for 3300 REVENUES - STATE FUNDING	\$1,504,373.05
3350 Prior Period Income/Expense	2,697.60
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.23
Total for Income	\$1,526,976.88
Cost of Goods Sold	
4000 (6501) DIRECT PROVIDER PAYMENTS	0
4001 (6501) SR Provider Payments	1,157,680.32
4002 (6501) VPK Provider Payments	179,349.27
4003 (6501) SR PLUS Provider	2,937.83
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	\$1,339,967.42
Total for Cost of Goods Sold	\$1,339,967.42
Gross Profit	\$187,009.46
Expenses	
41111 Payroll expenses	0
4110 (5001) SALARIES	140,170.52
4111 Payroll Fees	2,316.20
4120 (5005) EMPLOYER TAX & WORKMEN'S COMP	10,626.01
4210 (5020) BENEFITS - RETIREMENT	
4212 (5020) Payroll Expenditures	899.38
4213 401K Match	2,764.84
Total for 41111 Payroll expenses	\$156,776.95
4220 (5010) INSURANCE - VISION & DENTAL	\$1,795.95
4221 Dental & Vision EE Portion	-0.01
Total for 4220 (5010) INSURANCE - VISION & DENTAL	\$1,795.94
4230 (5010) BENEFITS - HEALTH INSURANCE	\$35,644.85
4231 (5011) Health Insurance - EE Portion	
Total for 4230 (5010) BENEFITS - HEALTH INSURANCE	\$35,644.85
4240 (5030) BENEFITS - LIFE INSURANCE	0
4241 Voluntary Insurance	3.58
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	\$3.58
4251 Insurance-STD-100% ER	959.26
4271 Basic Term Life-100% ER	235.70
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	1,836.67
4340 (7510) TRAVEL - LOCAL	403.08
4355 (7001) DOCUMENT STORAGE	234.03
4360 (7001) RENT	11,885.53

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

DISTRIBUTION ACCOUNT	TOTAL
4365 (7101) EQUIPMENT LEASES	600.64
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	3,595.03
4400 (5101) EMPLOYEE TRAINING & EDUCATION	125.00
4450 (7420) NON-EMP TRAINING	454.34
4510 (7151) OFFICE SUPPLIES	143.71
4520 (7401/7405) PROGRAM SUPPLIES	2,055.39
4530 (6025) PRINTING	1,706.28
4550 (7620) DUES, FEES & SUBSCRIPTIONS	6,500.00
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	840.03
7900 Individuals Restitution	-932.93
Interest paid	63.34
Office expenses	0
Bank fees & service charges	0.56
Total for Office expenses	\$0.56
Total for Expenses	\$224,926.98
Net Operating Income	-\$37,917.52
Other Income	
3470 MISC INCOME	0
3464 Conference Income	3,819.25
Total for 3470 MISC INCOME	\$3,819.25
Total for Other Income	\$3,819.25
Other Expenses	
Net Other Income	\$3,819.25
Net Income	-\$34,098.27

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

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1114 THE FIRST - CHECKING	2,759,026.87
1115 PETTY CASH	100.00
Total for Bank Accounts	\$2,759,126.87
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	1,524,279.28
Total for 1100 *Accounts Receivable	\$1,524,279.28
Total for Accounts Receivable	\$1,524,279.28
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	\$4,294,229.02
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 August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Assets	
1370 Right of Use Asset	\$602,861.00
1371 ROU Asset Accumulated Amortization	-385,482.49
Total for 1370 Right of Use Asset	\$217,378.51
Total for Other Assets	\$217,378.51
Total for Assets	\$4,511,607.53
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	\$92,175.71
21201 Accounts Payable (A/P)	1,237,522.25
Total for 2120 ACCOUNTS PAYABLE	\$1,329,697.96
2150 GARNISHMENTS PAYABLE	
2151 401K Loans Payable	
Total for Accounts Payable	\$1,329,697.96
Credit Cards	
1143 Credit Card - WW	
1146 2787 - WW - THE FIRST CC	\$275.00
11461 2787 - WW - THE FIRST CC	
11462 2787 - DE - THE FIRST CC	125.00
Total for 1146 2787 - WW - THE FIRST CC	\$400.00
Total for Credit Cards	\$400.00
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 August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for 2230 BENEFITS PAYABLE - HEALTH INS	0
2250 Interest-Due to State of FL	339.31
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	1,950,000.00
24102 Advances from OEL - VPK	650,000.00
24103 Advances from OEL - CRRSA	
24104 Advances from OEL - ARPA	
Total for 2410 ADVANCES FROM OEL	\$2,600,000.00
2420 Deferred Revenue	
2500 ST Lease Liability ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	\$2,902,763.62
Total for Current Liabilities	\$4,232,861.58
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
Total for Long-term Liabilities	\$84,254.31
Total for Liabilities	\$4,317,115.89
Equity	
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
Retained Earnings	-1,278,060.83
Net Income	1,343,781.53
Total for Equity	\$194,491.64
Total for Liabilities and Equity	\$4,511,607.53



Early Learning Coalition of Escambia County

Executive/Finance Committee Meeting Minutes

July 24, 2025, 9:00 a.m.

Members Present

Shannon Nickinson (Interim Chair) Roger Thompson Mona Jackson
Tammy Hicks

Members Absent

None

Staff

Bruce Watson Melissa Jennings Nina Daniels Dawn Engel

Public

None

I. Welcome and Introductions

Notification of the Executive Finance Committee Meeting scheduled for July 24, 2025, was sent to the Pensacola News Journal, and posted to the Coalition Public Calendar Board on July 1, 2025. The meeting was called to order by Ms. Nickinson.

II. Public Comments

None.

III. Consent Agenda

Upon a motion made by Mr. Thompson and seconded by Ms. Jackson, the Consent Agenda, consisting of the Agenda, Financial Reports for May 2025 and Minutes of June 26, 2025, was approved without objection.

IV. Coalition Status Reports

a. Financial Update

Through June the Coalition spent \$15.3 million of the \$17.9 million SR grant which is 85.7% of the grant. SR Admin was 3.0%, Non-Direct Services was 19.5% and Quality was 10.2%. VPK Services was \$4.8 million of \$5.0 million which is 97.7%. VPK Admin spending was 2.4%.

b. Enrollment/Wait List Status Report

There are 2,510 children enrolled in the School Readiness Program of which 58 are SRMAT and 868 are school-age children. There are 320 children on the Wait List. There are 1,490 children approved for VPK for 2025/26 Program year.

c. Contracting and Fraud Summary Report

There are 80 SR providers and 67 VPK providers.



Early Learning Coalition of Escambia County

V. Committee Recommendations

None.

VI. Old Business

a. SR Fiscal Year 2024-25 EOY Funding and Invoicing

All SR and VPK Advances were expended with the May 2025 Invoice. For VPK this was planned, but for SR and SR Plus this was done a month sooner than usual because the DEL required all SR and SR Plus advances to be returned with the May invoice. To help ensure expenditure reimbursements were more than advances the DEL approved including any non-direct expenses already paid or obligated in June be included in the May 2025 invoice. There will not be a June 2025 or a 13th invoice for 2024-2025 for SR and SR Plus services or expenditures. This was done so that the balance of unexpended but allocated SR and SR Plus funds could be reverted to the Coalition for use in Fiscal Year 2025-2026. Payment for the June Service Period of SR and SR Plus will be made by doing a Prior Year Invoice in 2025-2026. The amounts reverted were \$2,560,523 for SR and \$184,588 for SR Plus. Approximately \$1.4 million of the reverted funds were used to pay for June SR services. June SR Plus services have not been invoiced because the reverted funds have yet to be reallocated and there was no allocation of SR Plus funding in the first NOA for FY 2025-2026.

b. State SR Allocations (First NOA for 2025-2026)

The first edition of the Notice of Award for 2025-2026 has been released and was presented for discussion. The initial SR allocation for the fiscal year was \$16,368,553.

c. Funding Projections for Fiscal Year 2025-2026

The following analysis and funding scenarios for use of the FY 2025-2026 SR funding allocated to date were provided for review and discussion:

1. The FY 2024-2025 year end funding amount of \$18.3 million supports enrollment of about 2,500 children.
2. The initial allocation from the Legislature for ELC Escambia for SR services was \$15.8 million. This amount can only support 2,000 children in care. To meet budgetary restrictions a reduction in enrollment of 500 children would have to be initiated almost immediately.
3. The reverted funding should result in an increase in funding for use in serving children in FY 2025-2026 of just over \$1.5 million. This addition funding could support 2,200 children in care. This would result in a reduction of about 300 children.
4. The AELC has proposed a plan named the Compression Scenario where all the reverted funds are redistributed based on need. This could potentially increase Coalition funding by an additional \$500,000. This could support 2,300 children in care. This would result in a reduction of only about 150-200 children.



Early Learning Coalition of Escambia County

5. The Escambia Children's Trust has made an offer to try and get the Coalition \$1 million to help offset the shortage in funding from FY 2024-2025 to FY 2025-2026.

d. Audit RFP Status

The Audit RFP process has been completed, and the firm of Carr, Riggs and Ingram LLC was selected. The Coalition's contract and the CRI agreements were not ready to present to the EXCOM but will hopefully be ready to present to the August Board meeting. Once the contract is approved by the Board, a contracting pre-approval request will be sent to the DEL because the amount is over \$25,000. Once the Coalition receives approval from the DEL, both parties will execute the contract to start on September 1, 2025.

e. VPK Requirements/ECSD/ReadyKids! ReadingPals Program – Update

An issue was found that put the school district VPK program in non-compliance with DEL Guidance regarding what can and cannot be done during VPK Instructional Hours. The school district allows ReadyKids! ReadingPals program volunteers to take children out of class once a week for forty-five minute sessions to help to improve literacy. The volunteers are not qualified VPK teachers or aides, and DEL guidance says only VPK qualified teachers can deliver VPK. With the new understanding of the DEL guidance, ReadingPals will not be allowed during VPK hours.

f. Governor Board Appointees

The Board Appointment Office has informed the ED that Board applications are only valid for three years. Any positions that have applications pending that were submitted within the last three years will have to resubmit an application.

g. New Finance Director Search

The Finance Director position has been posted on the ELC website. One firm has offered to do the functions of Finance Director, but as a contractor, and without a full-time day-to-day presence on site. A hiring company was also contacted. They want between \$25,000 - \$30,000 for their efforts.

h. Staff Availability Updates

There have been two staff out since March. Ms. Rollins is scheduled to return to work on August 4. Mr. Cotton is still out and has not had any communication with the Coalition in over a month. Mr. Cotton has not provided any timeframe for his return. Due to the absence of Mr. Cotton, the Coalition had to find alternatives to get IT work done. The Coalition found a solution to the IT issues which in return will eliminate the position for an on-site IT position.

i. Change to IT Support Services Contract

The service agreement with Digital Boardwalk was changed from partial IT support to fully managed IT support. The cost increase was about one third of what the Coalition was paying for a full-time on-site position with benefits.



Early Learning Coalition of Escambia County

VII. New Business

a. ELC Organization Change

The in-house IT position is being eliminated, and IT services will be handled by Digital Boardwalk. Due to these changes, the ELC Organizational Chart required updating. The updated ELC Organizational Chart was presented for discussion. Upon a motion made by Mr. Thompson and seconded by Ms. Nickinson, it was approved without objection to take the revised ELC Organizational Chart to the Board.

b. FY 2025-2026 Budget

The FY 2025-2026 Budget was presented for discussion. Upon a motion made by Mr. Thompson and seconded by Ms. Jackson, it was approved without objection to take the FY 2025-2026 Budget to the Board.

c. ED Annual Evaluation

The ED Annual Evaluation was presented for discussion. Upon a motion made by Mr. Thompson and seconded by Ms. Jackson, it was approved without objection to take the ED Annual Performance Evaluation to the Board.

d. EOY Reports

The EOY Reports were presented for discussion. In FY 2024-2025, there were 1,237 Vision Screenings performed, 1,348 hearing screenings performed, 24 outreach events, and 17,886 books were distributed. EOY Reports will be presented to the Board.

e. Kindergarten Readiness Rates

Kindergarten Readiness Rates were presented for discussion. A summary of the Kindergarten Readiness for the 2023-2024 VPK program year was provided for discussion. This summary will be presented to the Board.

VIII. Audits and Reviews - In Progress

- a. DEL Accountability Review. Waiting for Final Report.
- b. DEL Finance Review. Waiting for Draft Report.

IX. Executive Director's Resignation

Mr. Watson submitted his resignation letter. He has been the Executive Director for 13 years. His last day will be November 14, 2025, or 90 days after a new Finance Director is hired. He has volunteered to be the move coordinator in the event that the Coalition has to relocate in 2027.

X. Adjourn: The Meeting was adjourned at 10:46 a.m.

Next Meeting: September 25, 2025, at 9:00 a.m. at the Early Learning Coalition Office, 1720 West Fairfield Dr., Suite 100/400, Pensacola, Florida 32501