

# **Executive Committee Meeting**

## **September 25, 2025**

### **Meeting Package**

<b>1. Agenda</b>	<b>1</b>
<b>2. Financial Update</b>	<b>2</b>
<b>3. SR/VPK Status Report</b>	<b>3-5</b>
<b>4. Contracting and Fraud Summary</b>	<b>6-7</b>
<b>5. DEL NOA 25AUG25</b>	<b>8</b>
<b>6. Funding Projections FY 2025-2026</b>	<b>9-12</b>
<b>7. Carr, Riggs &amp; Ingram Contract</b>	<b>Att</b>
<b>8. Revised 25/26 Budget Summary</b>	<b>13</b>
<b>9. Financial Review Report</b>	<b>14-20</b>
<b>10. 2024-2025 Accountability Review</b>	<b>Att</b>
<b>11. Robinson Appeal</b>	<b>21-41</b>



## **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.*

# ELC Escambia DEL Invoice Dashboard August 2025 R1

## ELC OF ESCAMBIA COUNTY EXECUTIVE SUMMARY

Version 25.7.25.1

### TARGETS AND RESTRICTIONS

SR Direct Services Min: 78%	3,817,038 + 39,812	88.8%
	4,340,877	
SR Admin Max: 5%	55,349 +	1.275%
	4,340,877	
SR Admin/NonDirect/Quality Max: 22%	484,027 +	11.2%
	4,340,877	
SR Quality Min: 4%	280,512 +	6.5%
	4,340,877	
SR Match Max: \$368,944	24,837.32	
Dollar-for-Dollar Match:	24,837.32	
VPK Admin Max: 5%	11,148	5.805%
	192,043	
SR Plus Admin Max: 5%		4.0%

\* includes SR Match, Special Needs, Gold Seal, & QPI Shortfall

4.0%

### PROGRAM TOTALS

	Budget	Expenditure	Balance	% of Budget Spent
SR Total	19,443,682	4,301,065	15,142,617	22.1%
SR Admin	356,107	55,349	300,758	15.5%
SR Non-Direct	934,280	148,166	786,114	15.9%
SR Quality	2,185,483	280,512	1,904,971	12.8%
SR Direct Services*	15,967,812	3,817,038	12,150,774	23.9%
Quality Performance	868,415	156,485	711,930	18.0%
QPI Shortfall	91,912	91,912		100.0%
SR Match	186,786	24,837	161,949	13.3%
Special Needs				0
Gold Seal	399,681	121,723	277,958	30.5%
SR Plus	73,628	8,275	65,353	11.2%
VPK Total	4,882,564	203,191	4,679,373	4.2%
VPK Admin	232,503	11,148	221,355	4.8%
VPK DS	4,650,061	192,043	4,458,018	4.1%
VPK PA	41,072	526	40,546	1.3%

### YTD MATCH SUMMARY

Cost Type	Cash in EFSM	Cash not in EFSM	Total Cash	Public Funds	Private Funds
Direct Service	39,812.49	.00	39,812.49		
Admin	.00	.00	0.00		
All Non Direct	.00	.00	0.00		
Quality	.00	.00	0.00		

### NOTES

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

SR/VPK Status Report as of 09/22/2025

SR Children Currently Enrolled by Age by Funding as of 09/22/2025					

	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	1	1	19	0	0	67	88	2	90	0	90	0
TODDLER	1	0	40	0	2	161	204	15	219	1	220	1
2YR	2	0	55	0	0	250	307	11	318	1	319	4
PR3	3	0	38	2	0	276	319	13	332	3	335	0
PR4	3	0	31	2	0	288	324	4	328	4	332	3
PR5	0	0	2	0	0	12	14	0	14	0	14	0
SCHOOL AGE	9	0	77	7	2	933	1028	18	1046	8	1054	2
TOTAL BY FUNDER	19	1	262	11	4	1987	2284	63	2347	17	2364	10

School Age Children	PT/FT	FT hol/brk
1054	899	155

Wait List Update as of 09/15/2025 FY 25/26				Wait List Activity Update Wait list 25-26											
***Information by Child***				Applied		Children		Notice		Applied		Children		Notice	
				05/05/25-05/11/25		28	7								
Pri 6: Birth to Sch Age		258		05/12/25-05/18/25		33	14								
Pri 6a: 5-12 Children with Pri 6 Siblings		64		05/19/25-05/25/25		30	5								
Pri 7b: 5-9 Children w/ No Pri 6 Siblings		16		05/26/25-06/01/25		17	7								
Pri 7c: 10-12 Other Children		6		06/02/25-06/08/25		20	4								
SRMT		119		06/09/25-06/15/25		11	6								
				06/16/25-06/22/25		16	4								
Total on Wait List			463	06/23/25-06/29/25		16	12								
				06/30/25-07/06/25		19	6								
Week of 9/15/25-9/21/25				07/07/25-07/13/25		22	8								
Total New Enrollments		5		07/14/25-07/20/25		26	4								
Total Redeterminations		18		07/21/25-7/27/25		18	4								
Total Re-Enrollments		2		07/28/25-08/03/25		12	9								
Total Terminations		18		08/04/25-08/10/25		5	6								
				08/11/25-08/17/25		11	2								
				08/18/25-08/24/25		11	11								
				08/25/25-09/01/25		11	1								
				09/02/25-09/07/25		12	3								
				09/08/25-09/14/25		6	4								
				09/15/25-09/21/25		20	2								
				Total		344	119			Total		0	0		

Total Less SRMAT	SRMAT	Total WL
344	119	463

[illegible]

VPK 25/26 Program Year				
Adhoc Reports	Submitted	Approved	Enrolled	Rejected
School Year	2	1816	1447	104
Summer	0	4	0	4

ELC ESCAMBIA FY24/25 WAIT LIST PULL RESULTS SUMMARY

		Family/Parent Data								Transition Data (Waiting for Provider) - <b>Note 1</b>										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	Children Waiting for Provider by Age Group								# Children In Pull	# Children Enrolled	% Children Enrolled
												Inf	1	2	3	4	5	Sch				
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	2	0	9	2	20	2	4	0	0	0	0	0	0	4		65	32	49%
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	1	5	4	0	22	13	42	4	12	0	2	0	3	1	0	6		166	71	43%
12/30/24	8/5/24-9/1/24	66	1	0	0	0	23	9	33											114	62	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	2	0	10	4	15											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	1	0	7	2	7	1	1	0	0	1	0	0	0	0		32	9	28%
02/06/25	10/07/24-10/20/24	17	0	0	0	0	6	3	8											26	14	54%
02/24/25	10/21/24-12/15/24	61	1	0	4	0	22	9	22	3	7	0	1	0	3	1	0	2		108	41	38%
02/26/25	12/16/24-1/12/25	36	0	1	1	0	6	4	23	1	2	0	0	2	0	0	0	0		55	30	55%
03/05/25	1/13/25-2/2/25	27	1	0	1	0	7	7	10	1	1	0	1	0	0	0	0	0		52	16	31%
03/25/25	02/03/25-02/16/25	34	1	1	0	0	6	9	14	3	5	0	0	1	0	1	0	3		53	17	32%
04/15/25	02/17/25-03/02/25	22	0	0	1	0	6	4	10	1	1	0	0	1	0	0	0	0		46	18	39%
04/16/25	03/03/25-04/13/25	62	0	0	3	0	8	12	36	3	6	2	1	0	0	0	0	3		108	60	56%
04/30/25	04/14/25-04/27/25	18	0	0	0	0	3	1	14											33	25	76%
05/07/25	04/28/25-05/04/25	11	1	0	0	0	1	0	8	1	1	0	0	1	0	0	0	0		34	18	53%
05/14/25	RMT qualified as Eco	13	0	0	0	0	0	0	9	3	5	1	1	1	0	0	0	2		20	16	80%
Wait List Pulls Greater Than 30 Days Less Than 60 Days																						
Over 30 Response Totals		645	6	17	20	0	159	90	327	25	47	3	6	7	7	4	0	20		1140	533	47%
Family Response Percentage		45%	1%	3%	3%	0%	25%	14%	51%	4%												
Wait List Pulls Less Than 30 Days																						
Under 30 Response Totals		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0%
Family Response Percentage		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
9/22/2025		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
05/12/25	99	05/27/25	67	06/09/25	61	06/23/25	64				
05/19/25	94	06/02/25	93	06/16/25	63	06/30/25	63				

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

		Family/Parent Data								Transition Data (Waiting for Provider) - Note 1										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	Children waiting for Provider by Age Group								# Children In Pull	# Children Enrolled	% Children Enrolled
												Inf	1	2	3	4	5	Sch				
Wait List Pulls Greater Than 60 Days																						
01/23/25	1/8/24-2/18/24	8	0	0	0	0	0	1	7											10	8	80%
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	1	0	0	1	0	1	1	0	0	0	0	1	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%
03/05/25	6/10/24-7/7/24	6	0	0	0	0	1	1	4											12	8	67%
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	11	0	0	0	0	1	5	5											14	5	36%
04/15/25	09/16/24-10/27/24	15	0	0	0	0	2	8	2	3	3	1	0	2	0	0	0	0		18	3	17%
04/16/25	Econ pull qual as Srm	3	0	0	1	0	0	0	2											6	2	33%
04/30/25	10/28/24-11/17/24	17	0	2	0	0	1	4	8	2	3	0	0	2	0	0	0	1		21	9	43%
05/07/25	11/18/24-11/24/24	7	0	0	1	0	0	3	3											9	3	33%
05/14/25	11/25/24-5/4/25	63	0	0	3	0	14	18	22	6	8	0	2	2	1	1	1	1		85	29	34%
Wait List Pulls Greater Than 30 Days Less Than 60 Days																						
Over 30 Response Totals		151	0	2	7	0	20	48	61	13	16	1	2	7	1	2	1	2		205	77	38%
Family Response Percentage		51%	0%	1%	5%	0%	13%	32%	40%	9%												
Wait List Pulls Less Than 30 Days																						
Under 30 Response Totals		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0%
Family Response Percentage		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!												
Report Date: 09/22/2025		Note 1: Transition data is not counted in Families or Child Data.																				

## Contract and Fraud Summary Report FY25-26 (2)

ACTIVE SCHOOL READINESS PROVIDERS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	Providers Added	Providers Removed	Current Total
LFCCCH	14	14	15	0	0	15
RFCCH	4	6	7	0	0	7
Licensed Center	56	52	52	0	0	52
Licensed Exempt Center	10	8	8	0	0	8
After School Only	0	0	0	0	0	0
<b>Total Active SR Providers</b>	<b>84</b>	<b>80</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>82</b>
NEW CONTRACTED SCHOOL READINESS PROVIDERS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	New Contracts	Total New Contracts	
Homes (LFCCCH & RFCCH)	2	3	2	0	2	
Licensed Center	5	3	1	0	1	
Licensed Exempt Center	0	3	0	0	0	
After School Only	0	0	0	0	0	
<b>Total New SR Contracts</b>	<b>7</b>	<b>9</b>	<b>3</b>	<b>0</b>	<b>3</b>	
PROVIDER SR CONTRACT TERMINATIONS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	New Terms	Termination Reasons	Current Total
LFCCCH	0	1	0	0		0
RFCCH	2	0	0	0		0
Licensed Center	2	7	1	0		1
Licensed Exempt Center	2	4	0	0		0
<b>Total Provider Choice Terminations</b>	<b>6</b>	<b>12</b>	<b>1</b>	<b>0</b>		<b>1</b>
COALITION SR CONTRACT TERMINATIONS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	New Terms	Termination Reasons	Current Total
Licensed	1	0	0	0		0
Exempt	0	1	0	0		0
Registered FCCH	0	0	0	0		0
<b>Total Coalition Contract Terminations</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>TOTAL CONTRACT TERMINATIONS</b>	<b>7</b>	<b>13</b>	<b>1</b>	<b>0</b>		<b>1</b>

### 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 FY25-26 (2)

ACTIVE VPK PROVIDERS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	Providers Added	Providers Removed	Current Total
Licensed	44	41	42	0	0	42
Licensed Exempt	12	10	9	0	0	9
School District	16	16	16	0	0	16
Total Active VPK Providers	72	67	67	0	0	67
NEW CONTRACTED VPK PROVIDERS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	New Contracts	Total New Contracts	
Licensed	2	2	1	0	1	
Licensed Exempt	1	1	0	0	0	
Total New VPK Contracts	3	3	1	0	1	
PROVIDER VPK CONTRACT TERMINATIONS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	New Terms	Termination Reasons	Current Total
Licensed Center	4	4	0	0		0
Licensed Exempt Center	0	3	1	0		1
Total Provider Choice Terminations	4	7	1	0		1
COALITION CONTRACT TERMINATION						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	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	8	1	0		1
Total VPK Only Providers	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	34	37	39	35	35	32
Fraud Summary						
Pending Action	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Total Cases	0	0	6	16	20	2
Active Client	0	0	5	3	2	2
Active Provider	0	0	0	0	0	0
Restitution Submitted	\$0.00	\$0.00	\$154,280.00	\$2,827,972.29	\$2,607,730.86	\$0.00
Pending Client	3	0	5	14	20	0
Pending Provider	0	0	0	1	1	1
Potential Restitution	\$0.00	\$0.00	\$152,811.00	\$2,827,972.29	\$2,996,311.50	\$0.00
Closed or Adjudicated	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Client	0	0	1	3	9	0
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					



NOTICE OF AWARD  
EARLY LEARNING SERVICES

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

<b>SUBRECIPIENT INFORMATION</b>					
Subrecipient Name:	Early Learning Coalition of Escambia	Unique Entity Identifier (UEI):	LCL2JENDIG7	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:	EL176	Date issued:	August 25, 2025	Supersedes NOA dated: August 7, 2025 except that additions or restrictions previously imposed during the current award period remain in effect unless specifically rescinded.	Total NOA Allocation: \$	25,309,361
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<b>SCHOOL READINESS PROGRAM (SR) SERVICES</b>	Start Date:	July 1, 2025	End Date:	June 30, 2026	Total SR Allocation (includes Match, Gold Seal, and Special Needs allocations): \$	19,449,692
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Targeted Funds and Restrictions

a. Direct Services:	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.	\$	15,166,072
b. Administrative Services:	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.	\$	972,184
c. Administrative, Quality and Non-Direct Services:	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.	\$	4,277,610
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.	\$	777,747
e. Gold Seal Differential:	Quality in accordance with Program Guidance 250.01 OCA Working Definitions (OCA: 97630).	\$	368,944
f. Special Needs Differential:	Quality in accordance with Program Guidance 250.01 OCA Working Definitions (OCA: SPCRQ).	\$	-
g. SR Match:	Dollar-for-dollar match of all SR Match expenditures. The ELC must receive local matching funds before expending State matching funds.	\$	186,796

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	8.18%	1,589,920
93.558	Temporary Assistance for Needy Families (TANF)	TANF Maintenance of Effort (MOE)	SFY 2024-2025			No	8.30%	1,613,517
93.575	Child Care and Development Block Grant	TANF Transfer to CCDF Discretionary	FGY 2024	G2401FLCCDD	2/7/2024	No	9.44%	1,835,534
93.575	Child Care and Development Block Grant	CCDF Discretionary	FGY 2024	G2401FLCCDD	10/13/2023	No	53.93%	10,485,503
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CCDF Mandatory	FGY 2024	G2401FLCCDF	10/1/2023	No	3.69%	716,710
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	11.21%	2,180,091
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CCDF Matching (State Share)	SFY 2024-2025			No	2.91%	565,149
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	CCDF Maintenance of Effort (MOE)	SFY 2024-2025			No	2.31%	449,075
93.667	Social Services Block Grant (SSBG)	Social Services Block Grant (SSBG)	FGY 2025	2501FLSOSR	11/9/2024	No	0.04%	8,183
Federal Funding Source: U.S. Department of Health and Human Services (total may not equal due to rounding)								19,449,692

QUALITY PERFORMANCE INCENTIVE (QPI) DIFFERENTIALS

Period of Performance/Budget Period	Start Date:	July 1, 2025	End Date:	June 30, 2026	Total QPI Allocation: \$	868,415
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Targeted Funds and Restrictions

a. Quality (OCAs: QPIQ, QPICQ)	\$	868,415
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FUNDING SOURCE			Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Amount
CFDA#	CFDA Title		CCDF Discretionary	FGY 2025	G2501FLCCDD	10/13/2024	No	100.00%	\$ 868,415
93.575	Child Care and Development Block Grant								
Federal Funding Source: U.S. Department of Health and Human Services									

SR PLUS	Start Date:	July 1, 2025	End Date:	June 30, 2025	Total SR PLUS Allocation: \$	73,628
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Targeted Funds and Restrictions

a. Administrative Services:	No More than 5 percent of total SR Plus expenditures (OCA = SRPAD)	\$	3,681
b. Direct Services/Quality Differential (OCAs: SRPD, SRPGS, SRPCA, SRPOP, SRPSN, SPREG)		\$	69,947

FUNDING SOURCE	CFDA #	CFDA Title	Federal Award Name	Award Year	Federal Award No.	Federal Award Date	R&D	Percentage	Amount
48.209	School Readiness (SR) Plus Program		SFY 2025-26				No	100.00%	73,628
State General Revenue									

SR PROGRAM ASSESSMENT

Period of Performance/Budget Period	Start Date:	July 1, 2025	End Date:	June 30, 2026	Total SR Program Assessment Allocation: \$	-
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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 2025	G2501FLCCDD	10/13/2024	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, 2025	End Date:	June 30, 2026	Total VPK Allocation: \$	4,882,564
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a. Base:	Direct Services (OCAs: VPPRS, VPKSD)	\$	4,650,061
b. Admin:	No more than 5 percent of the total direct services (base fund) expenditures shall be expended for administrative activities (OCAs: VPADM, VPENR, VPMQN, VPSYS)	\$	232,503

FUNDING SOURCE			Award Year	R&D	Percentage	Amount
CFSA #	CFSA Title					
48.108	Voluntary Pre-Kindergarten Education Program		SFY 2025-2026	No	100%	\$ 4,882,564
State General Revenue						

VPK PROGRAM ASSESSMENT

Period of Performance/Budget Period	Start Date:	July 1, 2025	End Date:	June 30, 2026	Total VPK Program Assessment Allocation: \$	41,072
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Maximum allocation for VPK Program Assessment in accordance with Program Guidance 250.01 OCA Working Definitions (OCAs: VCPAS, VNPAS)

CCDBG allocation shall be expended for VPK Child Care Provider assessments (OCA VCPAS). General Revenue allocation shall be expended for VPK Public/Non-Public Schools (OCA VNPAS).

FUNDING SOURCE	CFSA/CFSA #	CFSA 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 2025	G2501FLCCDD	10/13/2024	No	55.80%		22,520
48.108	Voluntary Pre-Kindergarten Education Program	SFY 2025-2026	No	44.20%				18,552	

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.

<b>REMARKS:</b>			
7/1/2025	School Readiness Initial Allocation	\$	15,817,704
7/1/2025	VPK Initial Allocation	\$	4,882,564
7/1/2025	Quality Performance Differentials Initial Allocation	\$	868,415
7/1/2025	Gold Seal Differential Initial Allocation	\$	368,944
7/1/2025	Special Need Differential Initial Allocation	\$	-
7/1/2025	VPK Program Assessments Initial Allocation	\$	41,072
7/1/2025	SR Match Initial Allocation	\$	180,522
7/1/2024	SR Reconstitution	\$	-
8/7/2025	Special Needs Differential Allocation	\$	-
8/7/2025	SR PLUS Revert/Reappropriation Allocation	\$	73,628
8/25/2025	SR CCDF Revert/Reappropriation Allocation	\$	3,058,865
8/25/2025	Special Needs Differential Additional Allocation	\$	-
8/25/2025	SR Match Revert/Reappropriation Allocation	\$	6,264

AWARDING OFFICIAL:

Signature:   
Carl Miller, Chancellor  
Division of Early Learning

**ELC Escambia Funding and Enrollment Analysis - FY 2025-2026**

**Scenario 1: Children that can be served based on the FY 24-25 end of year funding level**

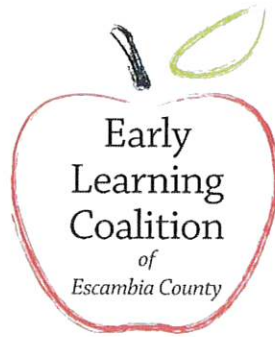
Base Funding = FY 24-25 19 JUN25 NOA (cells F30, C38, C42)							
Rates Center-Based Care Per Day Effective July 1, 2024 without Gold Seal Differential (see note* below)							
Age Group	Care Code	Description	Base Rate	Number of Children	Total Cost Per Day	Children Enrolled 30JUN25	Avg. Enrollments 23-24
Infant	INF	<12 mth	\$ 48.60	102	\$ 4,957.20	119	109
Toddler	TOD	12 <24 mth	\$ 39.79	207	\$ 8,236.53	229	222
Two	2YR	24 <36 mth	\$ 36.79	312	\$ 11,478.48	324	358
Three	PR3	36 <48 mth	\$ 29.00	347	\$ 10,063.00	352	375
Four	PR4	48 <60 mth	\$ 28.00	336	\$ 9,408.00	364	356
Five	PR5	60 <72 mth	\$ 27.00	100	\$ 2,700.00	266	220
School Age	SCH	In School-PT	\$ 18.05	781	\$ 14,097.05	746	823
Special Needs	SPCR	Special Needs	\$ 58.32	0	\$ -	0	0
		<b>Child count cost per day</b>		2185	\$ 60,940.26		
School Age	SCH	In School-FT	\$ 24.00	131	\$ 3,144.00	141	163
		<b>Total Children</b>		2316	\$ 64,084.26	2541	2626
<b>Child count as funding allows</b>				Work Days Left in Year	260	<b>Monthly Impact as Currently Funded</b>	
Avg Work Days/Month		22		Hol/Brk Days Left in Year	90	Funding Avail/Month	\$ 1,485,172.33
Avg Hol/Brk Days/Month		7.5		Avg Cost/Month	\$ 1,364,265.72	Avg SR Cost/Month	\$ 1,210,216.38
<b>Estimated Requirements</b>						Avg Nondirect/Month	\$ 275,050.00
Reg Fee Est = \$80,000/year minus actual year to date				Total SR Services	\$ 16,127,427.60	Balance/Month	\$ (94.05)
Parent fee Est. = Avg \$/person/day x days remaining				SR Reg Fee/12 Mth Est.	\$ 80,000.00	Balance/Work Day	\$ (4.27)
Parent fee average FT = \$2.80 per person per day				Parent Fee/12 Mth Est.	\$ 1,684,831.00	Parent fee est: Avg/child/day 1/2 year + 1/2 year est. % income/family	
Parent fee average PT = \$2.20 per person per day				Services less Parent fees	\$ 14,522,596.60		
NOA Non Direct 22% = (1)	\$ 4,035,278.06			SR Services to Date	\$ -	Notes:	
Non Direct Budget =	\$ 3,300,600.00			Non Direct to Date (1)	\$ -	(1) Used JUN25 NOA.	
				Non Direct Remaining	\$ 3,300,600.00		
				Total Est. Requirements	\$ 17,823,196.60		
<b>Estimated and Actual Funding Available</b>							
NOA Dated 02JUN25				FY 24-25 Grant Amount	\$ 18,342,173.00	(2) Funding available is FY 24-25 SR funding MAR25.	
				Local Match Funding	\$ 238,875.00	Includes MAR25 Reob to cover QPI, GS shortfalls.	
				Less Gold Seal (3)	\$ (368,944.00)	(3) Gold Seal now included in total SR NOA	
				Effective SR Funding	\$ 18,212,104.00	(4) Projected QPI and GS Shortfall (see below F41+F45)	
				Est. QPI/GS Shortfall (4)	\$ (390,035.99)		
				Estimated SR Funding	\$ 17,822,068.01		
				Estimated Balance (5)	\$ (1,128.59)	(5) Enrollments adjusted to balance.	
<b>Related Funding Impacts</b>							
QPI NOA =	FY25-26	\$ 868,415.00		Est. QPI Remaining (6)	\$ 1,128,919.93	(6) QPI estimates use average 7% for all providers.	
				Total QPI to Date	\$ -		
QPI % to date		0%		Total QPI Estimate (7)	\$ 1,128,919.93	(7) Note QPI est. is \$300,000 more than allocation for 25/26.	
				QPI Shortfall	\$ (260,504.93)		
Gold Seal SR =	FY 25-26	\$ 368,944.00		Gold Seal Estimate (8)	\$ 498,475.06	(8) Gold Seal Estimate as of 31JUL25	
				Total GS to Date	\$ -		
GS % to date		0%		GS Estimate for Year (9)	\$ 498,475.06	(9) Actual to date divided by months paid times 12	
				Estimated GS Shortfall	\$ (129,531.06)	Gold Seal now included in total SR NOA	

ELC Escambia Funding and Enrollment Analysis - FY 2025-2026									
Scenario 2: Children that can be served with 2025-2026 Initial Allocation, Reverted and Compression Funding									
SR Funding from NOA Dated August 25, 2025									
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 25AUG25	Children Enrolled 30JUN25		
Infant	INF	<12 mth	\$ 48.60	84	\$ 4,082.40	102	119		
Toddler	TOD	12 <24 mth	\$ 39.79	216	\$ 8,594.64	234	229		
Two	2YR	24 <36 mth	\$ 36.79	306	\$ 11,257.74	324	324		
Three	PR3	36 <48 mth	\$ 29.00	317	\$ 9,193.00	335	352		
Four	PR4	48 <60 mth	\$ 28.00	309	\$ 8,652.00	327	364		
Five	PR5	60 <72 mth	\$ 27.00	50	\$ 1,350.00	2	266		
School Age	SCH	In School-PT	\$ 18.05	938	\$ 16,930.90	956	746		
Special Needs	SPCR	Special Needs	\$ 58.32	0	\$ -	0	0		
		Child count cost per day		2220	\$ 60,060.68				
School Age	SCH	In School-FT	\$ 24.00	117	\$ 2,808.00	135	141		
		Total Children		2337		2415	2541		
Child count as funding allows				Work Days Left in Year	237				
Avg Work Days/Month		22		Hol/Brk Days Left in Year	67			Action to be taken: Decrease children served evenly by care level to balance budget	
Avg Hol/Brk Days/Month		7.5		Avg Cost/Month	\$ 1,342,394.96			Decrease per age group	
Estimated Requirements				Total Direct Services	\$ 14,422,517.16			-18	
Reg Fee Est = \$80,000/year minus actual year to date				SR Reg Fee/11 Mth Est.	\$ 71,450.00	Total Children Still to be Drawn Down	78		
Parent fee Est. = Avg \$/person/day x days remaining				Parent Fee/11 Mth Est.	\$ 1,621,740.90	Total to Draw Down from 1JUL25	204		
Parent fee average FT = \$2.80 per person per day				Services less Parent fees	\$ 12,872,226.26	Parent fee est: Avg/child/day 1/2 year + 1/2 year est. % income/family			
Parent fee average PT = \$2.20 per person per day				SR Services to Date (JUL)	\$ 1,318,452.11	Notes:			
NOA Non Direct 22% = (1)				Non Direct to Date (JUL)	\$ 264,155.45	(1) Nondirect maximum from 25AUG25 NOA.			
ELC Non Direct Budget =				Non Direct Remaining	\$ 3,036,444.55				
				Total Est. Requirements	\$ 17,491,278.37				
Estimated and Actual Funding Available									
NOA 01JUL25				FY 25-26 Grant Amount (2)	\$ 19,443,682.00	(2) Funding available is FY 25-26 Initial NOA funding.			
				Local Match Funding	\$ 238,875.00				
				Less Gold Seal (3)	\$ (368,944.00)	(3) Gold Seal now included in total SR NOA			
				SR Used to pay JUN25 (4)	\$ (1,381,265.00)	(4) Reverted funding applied to June 2025 SR Services.			
				Est. QPI/GS Shortfall (5)	\$ (429,841.40)	(5) Projected QPI and GS Shortfall (see below F41+F45)			
				Estimated SR Funding	\$ 17,502,506.60				
				Estimated Balance (6)	\$ 11,228.23	(6) Projected zero balance reduced to closest whole child (cell H20).			
Related Funding Impacts									
QPI NOA =				\$ 868,415.00		(7) QPI estimates use average 7% for all providers.			
QPI % to date				10%					
QPI Separate funding allocation									
				Total QPI Estimate (8)	\$ 1,097,645.60	(8) Note QPI est. is over \$200,000 more than allocation for 25/26.			
				QPI Shortfall	\$ (229,230.60)				
Gold Seal NOA =				\$ 368,944.00		(9) Gold Seal Estimate as of 31JUL25			
GS % to date				13%					
Gold Seal now included in total SR NOA						(10) Actual to date/paid months times 12			
				GS Estimate for Year (10)	\$ 569,554.80				
				Estimated GS Shortfall	\$ (200,610.80)				

ELC Escambia Funding and Enrollment Analysis - FY 2025-2026										
Scenario 3: Shortfall to Serve FY 2024-2025 End of Year Enrollments										
Base Funding = 2025-26 GAA (cell F30); AELC Compression Allocation (Cell F33); QPI/GS FY 24-25 19JUN25 NOA (cells C38, C42) 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 30JUN25	Avg. Enrollments 23-24			
Infant	INF	<12 mth	\$ 48.60	119	\$ 5,783.40	119	109			
Toddler	TOD	12 <24 mth	\$ 39.79	229	\$ 9,111.91	229	222			
Two	2YR	24 <36 mth	\$ 36.79	324	\$ 11,919.96	324	358			
Three	PR3	36 <48 mth	\$ 29.00	352	\$ 10,208.00	352	375			
Four	PR4	48 <60 mth	\$ 28.00	364	\$ 10,192.00	364	356			
Five	PR5	60 <72 mth	\$ 27.00	266	\$ 7,182.00	266	220			
School Age	SCH	In School-PT	\$ 18.05	746	\$ 13,465.30	746	823			
Special Needs	SPCR	Special Needs	\$ 58.32	0	\$ -	0	0			
		Child count cost per day		2400	\$ 67,862.57		0			
School Age	SCH	In School-FT	\$ 24.00	141	\$ 3,384.00	141	163			
		Total Children		2541		2541	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 balance budget				
Avg Hol/Brk Days/Month		7.5		Avg Cost/Month	\$ 1,518,356.54	Increase per age group	0			
						Categories	8			
Estimated Requirements				Total Direct Services	\$ 17,948,828.20	Total Children Added/Deleted	0			
Reg Fee Est = \$80,000/year minus actual year to date				SR Reg Fee/12 Mth Est.	\$ 80,000.00	Parent fee est: Avg/child/day 1/2 year + 1/2 year est. % income/family				
Parent fee Est. = Avg \$/person/day x days remaining				Parent Fee/12 Mth Est.	\$ 1,764,081.00	Notes:				
Parent fee average FT = \$2.80 per person per day				Services less Parent fees	\$ 16,264,747.20					
Parent fee average PT = \$2.20 per person per day				SR Services to Date	\$ -					
Non Direct 22% = (1)				Non Direct to Date	\$ -	(1) Used 25AUG25 NOA.				
Non Direct Budget =				Non Direct Remaining	\$ 3,300,600.00					
				Total Est. Requirements	\$ 19,565,347.20					
Estimated and Actual Funding Available										
NOA 01JUL25				FY 25-26 Grant Amount (2)	\$ 19,443,682.00	(2) Funding available is FY 25-26 Initial NOA funding.				
				Local Match Funding	\$ 238,875.00					
				Less Gold Seal (3)	\$ (368,944.00)	(3) Gold Seal now included in total SR NOA				
				SR Used to pay JUN25 (4)	\$ (1,381,265.00)	(4) Reverted funding applied to June 2025 SR Services.				
				Est. QPI/GS Shortfall (5)	\$ (517,534.03)	(5) Projected QPI and GS Shortfall (see below F41+F45)				
				Estimate SR Funding	\$ 17,414,813.97					
				Estimated Balance (6)	\$ (2,150,533.23)	(6) Shortfall using 24/25 EOY Enrollments.				
Related Funding Impacts										
QPI NOA =				\$ 868,415.00		(7) QPI estimates use average 7% for all providers.				
				Actual QPI to Date						
QPI % to date				0%		(8) Note QPI est. is over \$350,000 more than allocation for 24/25.				
				Total QPI Estimate (8)	\$ 1,256,417.97					
				QPI Shortfall	\$ (388,002.97)					
Gold Seal NOA =				FY24-25 Gold Seal Est (9)	\$ 498,475.06	(9) Gold Seal Estimate as of 31JUL25				
				Actual GS to Date						
GS % to date				0%		(10) Actual to date/paid months times 12				
				GS Estimate for Year (10)	\$ 498,475.06	Gold Seal now included in total SR NOA				
				Estimated GS Shortfall	\$ (129,531.06)					

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	Funds to Pay JUN25 Invoice	Total SR, 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	2541		\$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.
Initial NOA 2025-2026	\$16,368,553.00		Y QPI	\$868,415.00	Included in SR services	NA		\$17,236,968.00	Gold Seal (\$368,944) embedded in SR services again.
25AUG25 NOA 2025-2026	\$19,443,682.00		Y QPI	\$868,415.00	Included in SR services	NA	(\$1,381,265.28)	\$18,930,831.72	Gold Seal (\$368,944) embedded in SR services again.

Rate Change History									
Provider Rates - Full Time Center Based									
Care Level	Rate	12/1/2017	7/1/2020	Rate	6/1/2022	% Change from 21 to 22	Rate	* 7/1/2024	% Change from 2021 to 2024
Infant	\$26.51	\$35.00	\$35.00	\$36.72	\$36.72	11%	\$48.60	\$48.60	47%
Toddler	\$24.42	\$32.00	\$32.00	\$33.00	\$33.00	29%	\$39.79	\$39.79	56%
2 yo	\$22.33	\$27.00	\$27.00	\$24.65	\$31.00	26%	\$36.79	\$36.79	49%
3 yo	\$21.00	\$25.00	\$25.00	\$21.00	\$29.00	38%	\$29.00	\$29.00	38%
4 yo	\$20.43	\$23.00	\$23.00	\$20.43	\$28.00	37%	\$28.00	\$28.00	37%
5 yo	\$20.43	\$23.00	\$23.00	\$20.43	\$27.00	32%	\$27.00	\$27.00	32%
School age	\$17.55	\$20.00	\$20.00	\$17.55	\$24.00	37%	\$24.00	\$24.00	37%
Provider Rates - Full Time Home Based									
Care Level	Rate	12/1/2017	7/1/2020	Rate	6/1/2022	% Change from 21 to 22	Rate	* 7/1/2024	% Change from 2021 to 2024
Infant	\$26.51	\$35.00	\$35.00	\$36.00	\$36.00	0%	\$45.36	\$45.36	26%
Toddler	\$24.42	\$32.00	\$32.00	\$27.20	\$29.00	7%	\$37.03	\$37.03	36%
2 yo	\$23.47	\$27.00	\$27.00	\$26.35	\$28.00	6%	\$36.79	\$36.79	40%
3 yo	\$22.14	\$25.00	\$25.00	\$22.50	\$27.71	23%	\$27.71	\$27.71	23%
4 yo	\$21.38	\$23.00	\$23.00	\$22.50	\$25.00	11%	\$27.39	\$27.39	22%
5 yo	\$21.38	\$23.00	\$23.00	\$21.38	\$25.00	17%	\$26.83	\$26.83	25%
School age	\$18.45	\$20.00	\$20.00	\$18.45	\$20.79	13%	\$24.00	\$24.00	30%
									% Change from 2017 to 2024
									* Denotes OEL/DEL Mandated Rate Changes
									55%
									61%
									61%
									72%
									73%
									76%
									73%



**Carr, Riggs, & Ingram, L.L.C**  
**Contract**

**Attachment**

ELC Escambia Agency Budget 2025	FY22-23 Budget	FY23-24 Budget	FY24-25 Budget	FY25-26 Budget	NOTES	%of NOA
Income	NOA 6/22, 2023	NOA 6/28/24	NOA 6/19/25	NOA 8/25/25	Orig DEL 25-26 NOA dated 01JUL25	
NOA Amount - SR Program*	17,351,587.00	17,324,851.00	18,342,173.00	17,693,112.72	25-26 Total w/o Gold Seal or June 25 PY Invoice	69.91%
June 25 PY Invoice in 25-26 NOA	-	-	-	1,381,625.28	Reverted June 25 SR Costs, incl. 25-26 NOA	5.46%
Gold Seal Differential	272,151.00	326,425.00	364,810.00	368,944.00	Incl. in SR Services Again in 25-26	1.46%
Quality Performance Differentials	712,131.00	756,699.00	708,991.00	868,415.00	Incl. in SR Services Total Prior to 22-23	3.43%
22-23 SRPA/ 24-25,25-26 SR Plus	23,114.00	NA	195,172.00	73,628.00	2nd year. NOA issued 25AUG 25	0.29%
Special Needs Differential	72,732.00	165,805.00	94,374.00	-	Added Mid-Year 22-23 (Remains unspent)	0.00%
NOA Amount - VPK	5,334,408.00	4,878,739.00	4,967,033.00	4,882,564.00	VPK Services and VPK OCA Salaries	19.29%
NOA Amount VPKPA	41,919.00	42,829.00	43,048.00	41,072.00	New 22-23	0.16%
VPK \$15/Hour Incentive	930,926.00	526,409.00	NA	NA	Two Year Program 22-23, 23-24	
ARPA Grant	17,574,265.00	6,837,281.00	NA	NA	Last Year of ARPA 23-24	
CRSSA Grant	1,019,448.00	2,332.00	NA	NA	Program ended 23-24	
ESSR II	16,907.00	243.00	NA	NA	Program ended 22-23	
DEL NOA TOTAL	43,349,588.00	30,861,613.00	24,715,601.00	25,309,361.00		100.00%
Local SR Match	238,875.00	238,875.00	238,875.00	238,875.00		
TOTAL INCOME :	43,588,463.00	31,100,488.00	24,954,476.00	25,548,236.00		
Expenditures						% of SR
Employee Salaries	1,898,720.00	2,005,287.86	2,047,510.00	1,947,887.00	Based on \$1/Hour increase effective OCT25	11.01%
Payroll Processing	26,000.00	26,948.57	27,000.00	24,000.00	Based 24-25 ADP Costs	0.14%
Employee Recruitment	1,200.00	1,102.76	1,200.00	6,220.00	Annualized actuals, incl. screenings & ED search	0.04%
Benefits - Health Ins.	360,000.00	390,000.00	450,000.00	450,000.00	Based on current cost, new rates Oct 25	2.54%
Benefits - Short Term Disb.	14,000.00	15,875.00	16,000.00	16,000.00	Based on current cost, new rates Oct 25	0.09%
Benefits - Retirement	26,000.00	31,850.00	32,000.00	32,000.00	Annualized using Jun 25, ER Match+Fees x 12	0.18%
Workmans Compensation Ins.	6,080.00	9,935.00	10,000.00	10,000.00	Annual cost	0.06%
Prof. and Tech. Services	50,000.00	70,000.00	70,000.00	95,456.00	Audit Serv \$35,000 + Digital Boardwalk \$60,456	0.54%
INSURANCE PREMIUMS (Gen cov)	4,500.00	12,245.15	12,000.00	12,000.00	Annual cost	0.07%
D&O / BONDING INSURANCE	5,700.00	6,260.00	6,400.00	6,400.00	Annual cost	0.04%
Travel - In State (Out of Town)	10,000.00	10,000.00	9,628.72	5,700.00	Forecast Estimate	0.03%
Travel - Out of State	-	-	-	-		0.00%
Travel - Local	7,500.00	10,000.00	13,115.95	13,522.00	Forecast Estimate	0.08%
Repairs and Maint. - Bldg.	5,000.00	2,000.00	1,000.00	1,000.00	Forecast Estimate	0.01%
Document Storage	1,200.00	1,250.00	1,250.00	1,250.00	Estimate based on costs Jun 25 x 12	0.01%
Repairs and Maint. - Comp. & Equip.	3,000.00	1,450.00	1,500.00	-	Included in Digital Boardwalk cost	0.00%
Rentals - Building - Main	134,400.00	138,230.40	144,000.00	142,564.90	Lease includes elec/water	0.81%
EQUIP RENTAL	8,000.00	8,100.00	8,000.00	8,000.00	Estimate based on FY 24-25	0.05%
Communications	33,000.00	34,000.00	34,000.00	34,000.00	Estimate based on FY 24-25	0.19%
Postage	2,000.00	2,215.00	2,000.00	2,000.00	Forecast Estimate	0.01%
Staff Training & Education	14,000.00	10,000.00	5,000.00	2,000.00	Subset Quality Budget	0.01%
Office Supplies	8,000.00	10,780.00	10,000.00	10,000.00	Forecast Estimate	0.06%
Program Supplies	-	102,000.00	100,074.00	100,000.00	Subset Quality Budget	0.57%
Printing	5,000.00	10,020.00	10,000.00	5,000.00	Estimate based on FY 24-25 costs	0.03%
Furniture and Equipment (under \$1K)	18,000.00	15,000.00	15,000.00	10,000.00	Estimate based on FY 24-25 costs	0.06%
Furniture and Equipment (over \$1K)	-	7,500.00	-	-	No cost planned 25-26	0.00%
Computer Software	25,000.00	20,000.00	20,000.00	20,000.00	Estimate based on IT Input	0.11%
Web and Online services	39,080.00	33,100.00	32,000.00	1,000.00	Web, Box, Adobe, Unifi, 365	0.01%
Dues & Subscriptions	6,500.00	9,490.00	6,600.00	6,600.00	Forecast Estimate	0.04%
Taxes, Fees & Licenses	2,000.00	2,925.00	3,000.00	3,000.00	Estimate based on FY 24-25 costs	0.02%
Quality Initiatives	519,441.00	318,000.00	235,000.00	335,000.10	Does not include salaries, travel	1.89%
Non-Direct Subtotal	3,233,301.00	3,315,564.74	3,323,278.67	3,300,600.00	Slight error for VPK Admin	19%
SR Direct Slots	14,185,335.00	14,071,873.26	15,120,510.33	14,480,301.72	SR slot expenses less Match and GS	82%
SRMAT	418,915.00	406,761.00	416,832.00	424,661.00	Program Started 19-20, DEL\$ plus ECTS	2.40%
June 25 PY Invoice in 25-26 NOA	-	-	-	1,381,625.28	Reverted June 25 SR Costs, incl. 25-26 NOA	7.11%
Quality Performance Incentive	712,131.00	756,699.00	708,991.00	868,415.00	Incl. in SR Services Total Prior to 22-23	3%
Gold Seal Differential	272,151.00	326,425.00	364,810.00	368,944.00	Incl. in SR services again - GS Only Portion	2%
Special Needs Differential (QPI)	72,732.00	165,805.00	94,374.00	-	Added Mid-Year 22-23 (Remains unspent)	
VPK Slots Services	5,129,238.00	4,691,095.00	4,730,508.00	4,650,061.00	VPK NOA total less 6% Admin	
VPK \$15/Hour Incentive	930,926.00	526,409.00	-	-	Cost embedded in Salaries and Travel	
ARPA/CRSA/ESSR Grant	18,610,620.00	6,839,856.00	-	-	Program Ended 23-24	
22-23 SRPA/ 24-25,25-26 SR Plus	23,114.00		195,172.00	73,628.00	NOA issued 25AUG 25, incl. admin costs	
Direct Services/Incentives Total	40,332,048.00	27,784,923.26	21,436,025.33	22,174,008.00		87%
TOTAL BUDGET :	43,588,463.00	31,100,488.00	24,954,476.00	25,548,236.00		
Required SR Benchmarks :	NOA Amounts	Budgeted Amt	Estimated %		NOTES	
SR Slots - 78% min	14,088,404.24	15,029,767.72	83.21%		Adjusted for subtraction of June PY Invoice	
SR Admin - 5% max	903,102.84	334,243.31	1.85%		Includes staff wages and benefits	
SR Admin/Non-Direct/Quality - 22% max	3,973,652.48	2,972,219.29	16.46%		Includes wages, benefits, nonslot costs, less VPK admin	
SR Quality - 4% min	722,482.27	1,700,769.76	9.61%		DEL quality no longer incl. GS, QPI, Spec Needs	
SR Quality w/o salaries or Shared Pool	722,482.27	440,000.10	2.49%		Quality less salaries and Shared Pool	

**Independent Accountants' Report on Financial  
Monitoring Results**

**Early Learning Coalition of Escambia, Inc.  
(ELC 01)**

**2024-25 Financial Monitoring Report**  
*Period Reviewed: October 1, 2023 – September 30, 2024*

**Independent Accountants' Report on Financial  
Monitoring Results**  
**Early Learning Coalition of Escambia County, Inc. (ELC 01)**  
**2024-25 Financial Monitoring Report**  
*Period Reviewed: October 1, 2023 – September 30, 2024*

**Contents**

<b>Consulting Report .....</b>	<b>1</b>
<b>I. Summary Table of Financial Monitoring Results .....</b>	<b>3</b>
Definitions Applicable To Financial Monitoring.....	3
<b>II. Financial Monitoring Results .....</b>	<b>3</b>
Findings .....	3
Observations .....	4

August 28, 2025

State of Florida Department of Education  
Division of Early Learning  
Tallahassee, Florida

We have performed specific financial compliance consulting services as approved by the Florida Department of Education Division of Early Learning (DEL) for the Early Learning Coalition of Escambia County, Inc. (ELC 01 or the ELC). These services were contracted by DEL to comply with its oversight and monitoring responsibilities as outlined in the following applicable federal regulations and program guidance:

- 45 Code of Federal Regulations (CFR) § 75.342(a), USDHHS, *Monitoring and reporting program performance*,
- 2 CFR § 200.329(a), *Monitoring and reporting program performance*,
- 2 CFR § 200.332(d), *Requirements for pass-through entities*,
- Chapter 1002.82(2)(s), Florida Statutes (F.S.), *Dept. of Education; powers and duties*.

These consulting services were conducted in accordance with the Statement on Standards for Consulting Services (SSCS) established by the American Institute of Certified Public Accountants. DEL is solely responsible for the sufficiency of the procedures performed. Consequently, we make no representation regarding the sufficiency of the procedures performed, either for the purpose for which this report has been requested or for any other purpose.

We performed financial compliance consulting services over the ELC as summarized in the approved financial monitoring tool. Detailed descriptions of the procedures performed, and our related findings begin on page 3 of this report.

These consulting services were not designed to express an opinion on the business, operational, and internal control risks associated with the ELC's compliance with the previously described financial management standards as outlined in applicable Office of Management and Budget Uniform Grant Guidance, Code of Federal Regulations, or other state and federal requirements. Accordingly, we do not express such an opinion. Additionally, because of inherent limitations of internal control systems, the procedures performed should not be relied upon to prevent or detect errors or fraud associated with grant related revenues or expenditures. Had we performed additional procedures, other matters might have come to our attention that would have been reported to DEL.

This report is intended solely for the information and use of DEL and DEL's management and is not intended to be, and should not be, used by anyone other than these specified parties.

*Thomas Howell Ferguson P.A.*

Thomas Howell Ferguson P.A.  
Tallahassee, Florida

Early Learning Coalition of Escambia County, Inc. (ELC 01) Report Summary

**SUMMARY TABLE OF FINANCIAL MONITORING RESULTS**

Category	Finding(s)	Observation(s)
1.0 Expenditure Testing	-	1
2.0 Provider Monitoring	-	1
Total	-	2

**DEFINITIONS APPLICABLE TO FINANCIAL MONITORING**

1. Finding – A high risk issue that directly impacts the integrity or effectiveness of financial operations or could potentially result in major financial deficiencies or noncompliance (e.g., lack of accounting records or no system of accounting, no documentation to support expenditures, lack of internal controls, lack of fully executed contracts, issues indicative of systemic problems in financial operations, has the appearance of fraud or abuse, potential questioned costs, etc.). Findings are expected to be responded to in the Preventive/Corrective Action Plan (PCAP).
2. Observation – A low risk issue that is intended to offer constructive comments and an opportunity to improve current local practices, processes, and procedures that result in positive financial or compliance outcomes. Observations are not expected to be responded to in the PCAP except when requested.

**Financial Monitoring Results**

**FY 2024-2025 Financial Monitoring Results**

We performed financial monitoring of Florida Division of Early Learning ARPA Discretionary Funds issued under CFDA 93.575—the Child Care and Development Fund (CCDF) based on the testing procedures approved by DEL. The results of financial monitoring testing are described below.

The findings below contain detailed information about current period findings. Your ELC must submit a PCAP response to DEL within 30 days of receiving this report, if there are current period findings. Contact DEL staff with any questions about the PCAP process.

**Findings**

No findings noted during testing.

Early Learning Coalition of Escambia County, Inc. (ELC 01) Report  
Summary  
**2024-25 Financial Monitoring Report**  
**Period Reviewed: October 1, 2023 – September 30, 2024**

***Financial Monitoring Results***

**Observations**

**Observation #01 - Improper GL Recording &  
Category: 1.0 Expenditure Testing**

Issue/Background. During testing expenditures, we noted one of the five programmatic expense samples selected was incorrectly recorded in the general ledger. The purchase of the MarcoPolo Learning software subscription was improperly recorded to GL account 4620, Equipment (Over \$5k) (>\$1k), when it should have been coded to account 4550, Subscriptions. It was noted that the 3-year subscription was fully expensed at the time of payment rather than being capitalized and amortized over the life of the expense for financial statement reporting purposes.

Impact on ELC operations and compliance risks/issues identified. We noted that the ELC's actions did not fulfill expectations set by the Florida Department of Education Division of Early Learning Guidance. The issue is limited to incorrect recording for internal financial statement reporting purposes.

Recommendation:

1. Review ELC's existing internal controls, policies and procedures related to the ELC's journal entry process and expenses that cover a period longer than 12 months.
2. Update the ELC's policies, procedures and internal controls as appropriate.
3. Conduct training to help ensure ELC staff know about and can follow established or revised internal controls, policies and procedures.

**Observation #02 - Incomplete Effectiveness Narrative  
Category: 2.0 Provider Monitoring**

Issue/Background. During this year's fiscal monitoring activities, we noted the ELC did not complete an Effectiveness Narrative. The Effectiveness Narrative was required to be submitted to DEL by October 1, 2024, per the Florida Department of Education Division of Early Learning Program Guidance 240.21, Appendix D.

Impact on ELC operations and compliance risks/issues identified. For this issue, we noted no instances of impaired operations for the ELC. We noted unfulfilled expectations with the requirements set by the Florida Department of Education Division of Early Learning Program Guidance 240.21, Appendix D.

Recommendation: Should supplemental funds of this nature become available in the future, subrecipients are expected to comply with all deliverable requirements. DEL will send a reminder email to all subrecipients prior to the deliverable deadline.

Early Learning Coalition of Escambia County, Inc. (ELC 01) Report  
Summary

**2024-25 Financial Monitoring Report**

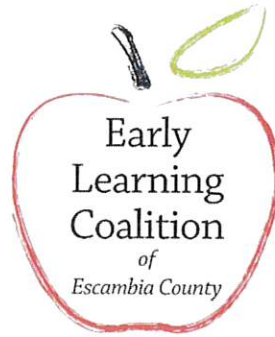
**Period Reviewed: October 1, 2023 – September 30, 2024**

***Financial Monitoring Results***

**Financial Monitoring Dates: May 6, 2025 – June 12, 2025**

**Financial Monitoring Sample Period: October 1, 2023 – September 30, 2024**

Name	Agency	Entrance Conference	Exit Conference
The joint entrance conference with ELC staff was conducted on May 7, 2025. The financial monitoring exit conference was conducted on August 28, 2025. The entrance/exit conference attendees are listed below:			
Catherine Stout	THF		X
Emily Mayer	THF	X	
Anna Boettger	THF	X	X
Bruce Watson	ELC	X	X
Bess Abernathy	ELC	X	
Reginal Williams	DEL		X
Sandy Tejada	DEL		X
Smeet Kadam	DEL		X
Samantha Zadikow	DEL		X



**2024-2025**  
**Accountability Monitoring**  
**Report**

**Attachment**

## Bruce Watson

---

**From:** Bruce Watson  
**Sent:** Monday, September 22, 2025 12:00 PM  
**To:** Dawn Engel  
**Subject:** FW: Employment Appeal

Dear EXCOM,

On August 26, 2025, I terminated for cause the employment of Ms. Topeka Robinson. The Chair was notified. About a week later Ms. Robinson requested to speak with the Board. The Chair and I discussed how to proceed and mutually agreed that even though Ms. Robinson is now a former employee we would follow the Appeal Procedure as outlined in Personnel Policy and Procedure Manual, aka Employee Handbook, for an employee to appeal an action of the Coalition. The procedure is for them to submit a letter detailing what they want to appeal, and the matter is taken to the EXCOM for review and if warranted to make a decision. There is nothing in the Handbook that commits the Board, or one of its committees, to meeting with an employee, although that is an option should the EXCOM decide to do this.

Ms. Robinson chose not to write a letter but instead submitted an email. I decided to not reject her email on this technicality and to accept it in lieu of a letter. This of course means she did not "sign" the document.

Because she was unable to formulate her thoughts and articulate what exactly transpired between us on August 26 that resulted in her termination she requested I send her an email recapping our conversation and pointing out the reasons she was terminated. I did as she requested and she in turn responded to the points that I made. I am using this email to respond directly to Ms. Robinson's comments below. Additionally, you will also see that by my request Dawn has also provided comments as well. My comments will in Blue and hers are in Red in the body of Ms. Robinson's email.

I also sent Ms. Robinson an email on September 17 pointing out that in her email she stated she had documents to prove some of her points. I informed her that if she wanted the EXCOM to take these documents into consideration she should send it to us by noon Monday September 22. I also advised her that if she had any other points to make it would be advisable that she do so at this time. She failed to respond.

### STOP!!!

At this point I suggest you go the end of the email trail and work from oldest to newest as what is written will make more sense if you first read what came before it first. Ms. Robinson did not write her own comprehensive email that could stand alone. She relies heavily on the email I sent her for reference.

Respectfully, Bruce

Walter B. Watson, Jr.  
Executive Director  
Early Learning Coalition of Escambia County  
1720 W. Fairfield Dr., Suite 100/400  
Pensacola, FL 32501-1052  
[Bwatson@elcescambia.org](mailto:Bwatson@elcescambia.org) [www.elcescambia.org](http://www.elcescambia.org)  
Main: 850-595-5400, Office: 850-607-7620, Cell: 850-287-0650, Fax: 850-466-3783

"What you do or say today may change a persons life permanently. The question is will it be a positive or negative change that you have caused."

Walter B. Watson, Jr., September 2018

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.

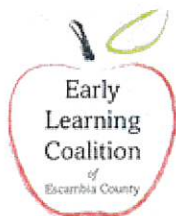
**From:** Dawn Engel <[dengel@elcescambia.org](mailto:dengel@elcescambia.org)>  
**Sent:** Thursday, September 11, 2025 11:27 AM  
**To:** Bruce Watson <[bwatson@elcescambia.org](mailto:bwatson@elcescambia.org)>  
**Subject:** RE: Employment Appeal

I wrote some comments down in her email in red, however, I think we could get statements of her insubordination towards Nina from Paula, PIU, maybe Finance if they overheard anything. (Also from) Patti, Skye, Melissa Jennings, and Rhonda.

Plus, Paula was her previous supervisor and knows her behavior firsthand and we have that Counseling that Topeka refused to sign.

I have major concerns on how Topeka knows so much about certain actions at the Coalition behind the scenes. For example, how did she know her account was being monitored if "Leadership" had not informed her. Why did her daughters Facebook account go inactive after a meeting with the Eligibility Department informing them of events that have occurred and the two fraud cases? Who after that meeting went and told her? The Coalition has 2 fraud cases for her daughters and within those cases Public Assistance Fraud is looking to charge her separately. Staff at the Coalition should not be having conversations with Topeka, this is a MAJOR CONFLICT OF INTEREST!!!

## Early Learning Coalition of Escambia County



*Dawn Engel*

DAWN ENGEL  
OPERATIONS DIRECTOR

☎ C: 850-293-0719 | O: 850-332-6740  
✉ [DENGEL@ELCESCAMBIA.ORG](mailto:DENGEL@ELCESCAMBIA.ORG)  
🌐 [WWW.ELCESCAMBIA.ORG](http://WWW.ELCESCAMBIA.ORG)  
1720 W. FAIRFIELD DR, STE 100/400  
PENSACOLA, FL 32501

### Share Your Training Needs With Us!

Hours of Operation M-Th 7:30 am to 5pm, Fri 7:30 am to 11:30 am

For ways to keep in contact, please check the following links below.

<http://www.elcescambia.org>

Directors and Teachers join us on Remind App: <https://www.remind.com/join/elctrain>

LIKE us on FACEBOOK: <https://www.facebook.com/earlylearningcoalitionofesc>

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**From:** Bruce Watson <[bwatson@elcescambia.org](mailto:bwatson@elcescambia.org)>  
**Sent:** Thursday, September 11, 2025 4:22 AM  
**To:** Dawn Engel <[dengel@elcescambia.org](mailto:dengel@elcescambia.org)>  
**Subject:** Fwd: Employment Appeal

Dawn

For now please do not share this email. I will need your help in preparing a response to this. I will call you later today.

Respectfully, Bruce

Walter "Bruce" Watson, Jr.  
Executive Director  
Early Learning Coalition of Escambia County,  
1720 West Fairfield Dr. Suite 100/400  
Pensacola, FL 32501

**Company Main Phone: 850-595-5400, ED Direct Line: 850-607-7620, Fax: 850-466-3783, Cell: 850-287-0650.**

“Someday, in the distant future, our grand-children's grand-children will develop a new equivalent of our classrooms. They will spend many hours in front of boxes with fires glowing within. May they have the wisdom to know the difference between light and knowledge.” Plato

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.

Begin forwarded message:

**From:** topeka robinson <[ms.robinson30@hotmail.com](mailto:ms.robinson30@hotmail.com)>  
**Date:** September 10, 2025 at 13:23:34 CDT  
**To:** Bruce Watson <[bwatson@elcescambia.org](mailto:bwatson@elcescambia.org)>  
**Subject:** Employment Appeal

To: Bruce Watson  
From: Topeka Robinson

Date: 9.10.25

Subject: Formal Appeal of Employment Termination

Dear Bruce,

This letter serves as my formal request to appeal the decision regarding my termination of employment. I am requesting the opportunity to present all relevant evidence and clarify the events and allegations listed in your termination email.

### 1. Visit to Your Office on August 26, 2025

On August 26, 2025, I came to your office after first speaking with Nina. When I called her, I said, "I know you don't think I turned in a fake VOE." She responded that she couldn't discuss the case. I clarified that I wasn't asking her to discuss the case but stated that something seemed off. She then told me she didn't know what was going on and that I needed to speak to you. At that point, I requested PTO so I could speak to you directly, which led me to your office. **Why are we requesting PTO when meeting with the ED? If she was coming to speak with you at the Coalition, this would be considered a work meeting. Was her intention to discuss something not related to employment?**

When I entered, I greeted you and asked what was going on. Your first words were, "You know you shouldn't have involved yourself in your daughter's case." This initiated the conversation, not me. (Bruce: This is facetious. Also, I do not remember starting the conversation with this line. It is also irrelevant. This was THE REASON she came to my office.) I responded that I had never worked on her case as an Eligibility Specialist (ES). You said that was not true, and then began alleging that I had been directing parents to contact DCF for childcare referrals to bypass the waitlist. (Bruce: Notice she does not dwell on the most important subject and that is her involvement in two daughters cases. Yes, she was not the ES of record, but it her email accounts that they both use for their cases. One of which is the same account Ms. Robinson uses to communicate with her supervisor.)

I firmly stated this was not true. You asked, "Not even FFN?" and I replied, "No." You insisted that a coworker had told you I do this. I clarified that I refer parents to the Homeless Coalition, DCF for TANF for a Welfare Transition Referral, which is appropriate and requires conversations to assess need—exactly as our role entails. I have documentation to support that I followed all required policies and procedures unless directed otherwise by leadership. (Several coworkers have stated she goes way above and beyond in these, and at times outright tells clients this is how you can avoid the wait list. They also think she picks and chooses who she gives such "advice" to.)

On May 4, 2023, I even came to you with concerns about the homeless referral process. You told me, "We don't question referrals," and suggested telling a client to sleep in her car for a night to obtain a referral. I also have documentation disproving any claims that I told parents to contact DCF and make false claims to receive services. (Dawn: How are you talking to these clients? Are they already in care?) (Bruce: I too cannot fathom what kind of documentation she could have. If what she was doing was above reproach, there is nothing to document.)

## 2. Board Case and Alleged Comments

You also mentioned in your email that I had commented that “the board stole \$12,000 because they put Courtney back in care.” (Dawn: Where did this amount come from?) (Bruce: I have no idea where this came from. I was told after she sent this email that the amount was around \$1,300. What she did say is documented in a counseling I never had a chance to deliver. A copy is provided.) I did not make this statement. I asked you about the case, and we discussed it and that was the end of it. I said she won. Prior to that, Nina had already been discussing the case downstairs with us. I was not aware of any specific dollar amount associated with the case to even beginning to make such a statement. (In short what she did do was after the EXCOM conducted a client Appeal Hearing she walked up and down the halls ranting that the Board had allowed the client to steal from the State. She did not care if there were visitors present, she was determined to let her opinion be known.)

You refused to provide names of the individuals making these claims, which leaves me unable to adequately respond to or defend against these accusations. (Bruce: See comments on Hostile Work Environment below.)

## 3. Insubordination and Disrespect Allegations

You also cited repeated insubordination and disrespect toward supervisors and the organization. I am unaware of any such instances and was never approached by my supervisor or coworkers with concerns. In fact, during our conversations, you stated that my supervisor had nothing negative to say about me and that you would follow up with her. You also claimed my coworkers were afraid of me, yet you permitted me to return unsupervised to retrieve my belongings following my termination around these same coworkers. (Dawn: We currently have statements from Hope and Amy regarding her behavior.) (Bruce: She thinks she was unsupervised. I had notified people to watch her. I did not want to embarrass her leave with her dignity intact. I was also curious to see how she would act with no one dogging her on the way out.)

There have been multiple instances where I came to you to report feeling harassed or scrutinized, and my concerns were dismissed. In October 2023, I acknowledged a concern brought up by my supervisor, and I apologized—even though the information may have been misrepresented. Again in October 2024, someone reported a comment I allegedly made during a meeting that was framed as an open forum. I was not the only person who spoke, yet I was singled out. (Dawn: What instances? This cannot be addressed if we do not know what these instances are.) (Bruce: As result of her repeatedly making snide comments from the peanut gallery at staff meetings we went several months where everyone had to sit in assigned seats alphabetically. She also failed to realize just because a conversation was “open” does not mean you can belittle and argue with your supervisor. The instance she was singled out was because she was the only one who said something unacceptable. Regarding scrutiny, yes she was being watched, but it was by my direction. Her termination was the final result.)

On April 4, 2024, a member of the operations team said my email was “rude.” I addressed this with you in person. You told me it was fine, and that I was within my rights to express concerns—and that you would inform me if my tone ever crossed the line. (Dawn: Found possible “rude” email in which she was questioning the Operations Director after we were questioning the legitimacy of paystubs that are screenshot and that Eligibility accepts with no

employer name on them.) (Bruce: We are not sure where “rude” came from. It not uncommon for her to be questioned about some of decisions and practices. For instance, she had to be repeatedly reminded to make Case Notes. Which for someone with over a decade of experience should not have been required.)

On April 21, 2025, I came to you to report that Melissa Stankard was targeting me and monitoring my social media. Instead of addressing the issue, you called me a “known troublemaker.” I asked how and why you saw me that way, and you provided no clear reason—only that you would “look into it.” (Dawn: First off, we were not looking at her in April. We did not start looking at her daughters until the end of July. Melissa Stankard cannot see said Facebook as Topeka is BLOCKED and has been blocked for years. Is there proof of this accusation in writing? Dawn Engel was tasked a few years ago with monitoring Facebook accounts due to the Eligibility Dept staff promoting businesses during working hours and making multiple posts throughout the day. When Topeka was notified of this, Dawn Engel was then BLOCKED.) (Bruce: I was the one directing certain staff to monitor accounts of staff suspected of working second jobs while on the clock with the Coalition. Several staff have had their telework privilege revoked on the suspicion they were not giving the Coalition a full nine hours a day when working from home. I also monitor where staff go on the internet. In general terms all staff are aware that we do this, but I make it a habit to not confirm specifics when an investigation is in process.)

There is a consistent pattern here: I have raised legitimate concerns and expressed myself respectfully, only to be dismissed or mischaracterized. I have numerous messages and documentation that reflect my professionalism and commitment to following policy. (Dawn: If you have raised concerns and have been dismissed, why has it not risen to the level of the Executive Director until now. If it was dismissed by the Executive Director, why was it not brought to the Board for review as stated in our Employee Handbook? Were emails or documents submitted in writing showing the dismissal of these concerns?)

#### 4. Hostile Work Environment

Ironically, while I am accused of creating a hostile environment, I have experienced one. For instance, on September 25, 2024, during an all-staff meeting, you told us to “shut the fuck up” regarding board members. Yet, this behavior appears acceptable when coming from leadership, while my respectful communication is labeled as insubordination. (Dawn: Again, several employees have overheard her speak to the leadership in a disrespectful tone. They have heard her argue with leadership. Passionate cannot be an excuse for being loud and insubordinate.) (Bruce: Yes, I said this. It was on the heels of staff gossip resulting in the resignation of Van. It was the only time in 13 years I have done something like this. I don’t think once in over a decade creates a hostile work environment. I even apologized when I did the annual review of the Employee Handbook a month later.) (Bruce: Her communications are not respectful and are insubordinate. She says she is passionate at times. I say she is in your face loud and rude because that is how she has learned to get her way.)

#### 5. Final Comments and Request for Reinstatement

Yes, I did ask if I was being fired—because at that moment, you had indirectly called me a liar, thief, and bully. I also said that I didn’t want to work for someone who didn’t want me. The only thing I am guilty of is being passionate about my job and advocating fairly and equally for every

client. (Dawn: This conversation would be a "he said, she said", however, through the wall opening, since she is "passionate" about her job, these words were never heard by others.) (Bruce: What Dawn is referring to is very calm and quiet way I dealt with our meeting. She can hear through a gap in our shared wall most everything that is said in my office when people raise their voices. Our conversation progressed to the point where I had laid out all her shortcomings and she concluded that this meant she was being fired. I agreed with her and told her that day was her last day, and she should gather her things and leave the building. She did say in parting she did not want to work for a company that did not want her.)

I currently have over 92 pages of documented communication that contradict the reasons cited for my termination. I request that my employment be reinstated and that I be given the opportunity to present this evidence to the board. (Dawn: Please submit this documentation for review as required for every person that requests an appeal.) (Bruce: I suggested in an email that she provide this documentation.)

I look forward to hearing from you regarding a meeting to discuss this matter further. (Bruce: She wants to meet face to face. I suspect one reason is so she can exert her personality into getting what she wants. There is no provision for such a meeting, but it can be granted if the EXCOM decides it wants to do it.)

Respectfully,  
**Topeka Robinson**

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**From:** Bruce Watson <[bwatson@elcescambia.org](mailto:bwatson@elcescambia.org)>  
**Sent:** Tuesday, September 2, 2025 12:37 PM  
**To:** topeka robinson <[ms.robinson30@hotmail.com](mailto:ms.robinson30@hotmail.com)>  
**Cc:** Nina Daniels <[ndaniels@elcescambia.org](mailto:ndaniels@elcescambia.org)>; Program Integrity <[PIU@elcescambia.org](mailto:PIU@elcescambia.org)>  
**Subject:** RE: termination

Topeka,

You have sent several emails this past weekend. I will deal with each of them here. However, it is with some reservation that I am replying to this email account as it is the same email address that was given to us as the email of record of a client. Therefore, I am not altogether sure who all have access to these emails or who is reading them.

If you decide to submit an appeal when you do it is up to you. I suggest you take your time and ensure what you submit best represents your concerns. A copy of the Employee Handbook is provided as requested.

As far as what to talk about I suggest you begin by discussing what brought you to my office on Tuesday August 26, 2025, in the first place. I did not request to meet with you, quite the opposite, you came to see me. The reason why was because you wanted answers about why we had terminated care for a client whose case you were required to remain uninvolved in because the client is one of your daughters. You did not come to see me as an ES with concern for a case, but as a parent/grandparent, and you knew in that capacity you were not supposed to be involved in the case and that by policy I was not supposed to talk to you as you are not the client. In part, your involvement in the cases of both of

your daughters has come under scrutiny and is being investigated. (Bruce: Please keep this paragraph in mind when you read her reply.)

It has been alleged that you did not follow procedures, or at best overstepped your authority, by telling parents they can avoid the Wait List by getting a homeless or domestic violence referral. You said that you only do this when the circumstances warrant it. I conceded that sometimes that these referrals are appropriate, but your coworkers have said that often you suggest this even when there is no real cause, and that when you do it is not for all clients, but only those who you decide are deserving and shouldn't have to wait. As a result of your alleged actions, we are being directed by the state to conduct an audit of our BG1-At Risk referrals to see how many you might have been involved in.

We discussed your repeated insubordination and demonstrations of disrespect, particularly for your supervisor, and at times for this company. I stated that your coworkers are afraid of you, and they are reluctant to officially say anything negative about you because they are in fear of how you may react. They are very distraught over how poorly you treat your supervisor. I pointed out that we can no longer tolerate this type of behavior nor can we allow your continually create a hostile work environment.

You stated that "I guess that means I am fired?" I said that things have come to the point that for the good of this company I have no other choice. At which time you said, "I am not staying anywhere that I am not wanted." I said today was your last day, and that you would be paid for the whole day. Shortly after that our meeting ended.

Respectfully, Bruce

Walter B. Watson, Jr.  
Executive Director  
Early Learning Coalition of Escambia County  
1720 W. Fairfield Dr., Suite 100/400  
Pensacola, FL 32501-1052  
[Bwatson@elcescambia.org](mailto:Bwatson@elcescambia.org) [www.elcescambia.org](http://www.elcescambia.org)  
Main: 850-595-5400, Office: 850-607-7620, Cell: 850-287-0650, Fax: 850-466-3783

"What you do or say today may change a persons life permanently. The question is will it be a positive or negative change that you have caused."

Walter B. Watson, Jr., September 2018

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**From:** topeka robinson <[ms.robinson30@hotmail.com](mailto:ms.robinson30@hotmail.com)>  
**Sent:** Monday, September 1, 2025 1:11 AM  
**To:** Bruce Watson <[bwatson@elcescambia.org](mailto:bwatson@elcescambia.org)>; Nina Daniels <[ndaniels@elcescambia.org](mailto:ndaniels@elcescambia.org)>  
**Subject:** termination

Bruce, as I begin to prepare an appeal, I realize I have nothing to begin with as far as my termination. On 8.26.25 in your office, you pretty much said I was a liar, bully, intimidating, and cheater. So, with that being said can you please provide me with the reason for the termination so that I may address it in the appeal notice. Also, in my previous email I asked if there is a timeframe this must be completed. I am requesting the reason for said termination

and the deadline to submit the appeal. I would appreciate it if you could get back to me at your earliest convenience.

Thanking you in advance,  
Topeka Robinson

## Renee Maxwell

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**From:** Bruce Watson  
**Sent:** Wednesday, September 17, 2025 1:30 PM  
**To:** topeka robinson  
**Cc:** Renee Maxwell  
**Subject:** RE: Employment Appeal

Topeka,

Pardon my delay in responding as I was out of town.

The email you sent will be presented to the EXCOM with a recommendation that although it is unsigned that it be accepted as meeting the requirements to submit a "letter" requesting a final appeal. I expect the EXCOM will accept the recommendation, and your request will be reviewed by the EXCOM at their next meeting.

In your email you indicated you have documented proof of some of your points. If you would like for the EXCOM to take this documentation into consideration please send it to Renee and me by noon on Monday September 22, 2025.

As stated in our Employee Handbook our procedure is for staff to put their concerns and comments in a letter to the EXCOM. The EXCOM will review it and decide how to proceed from there. If your email below does not fully articulate your concerns then I advise you to amend your email, or provide additional information in another email, so that the EXCOM takes everything into consideration.

Respectfully, Bruce

Walter B. Watson, Jr.  
Executive Director  
Early Learning Coalition of Escambia County  
1720 W. Fairfield Dr., Suite 100/400  
Pensacola, FL 32501-1052  
[Bwatson@elcescambia.org](mailto:Bwatson@elcescambia.org) [www.elcescambia.org](http://www.elcescambia.org)  
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**From:** topeka robinson <ms.robinson30@hotmail.com>  
**Sent:** Wednesday, September 10, 2025 1:23 PM  
**To:** Bruce Watson <bwatson@elcescambia.org>  
**Subject:** Employment Appeal

**To:** Bruce Watson  
**From:** Topeka Robinson

**Date: 9.10.25**

**Subject: Formal Appeal of Employment Termination**

Dear Bruce,

This letter serves as my formal request to appeal the decision regarding my termination of employment. I am requesting the opportunity to present all relevant evidence and clarify the events and allegations listed in your termination email.

**1. Visit to Your Office on August 26, 2025**

On August 26, 2025, I came to your office after first speaking with Nina. When I called her, I said, "I know you don't think I turned in a fake VOE." She responded that she couldn't discuss the case. I clarified that I wasn't asking her to discuss the case but stated that something seemed off. She then told me she didn't know what was going on and that I needed to speak to you. At that point, I requested PTO so I could speak to you directly, which led me to your office.

When I entered, I greeted you and asked what was going on. Your first words were, "You know you shouldn't have involved yourself in your daughter's case." This initiated the conversation, not me. I responded that I had never worked on her case as an Eligibility Specialist (ES). You said that was not true, and then began alleging that I had been directing parents to contact DCF for childcare referrals to bypass the waitlist.

I firmly stated this was not true. You asked, "Not even FFN?" and I replied, "No." You insisted that a coworker had told you I do this. I clarified that I refer parents to the Homeless Coalition, DCF for TANF for a Welfare Transition Referral, which is appropriate and requires conversations to assess need—exactly as our role entails. I have documentation to support that I followed all required policies and procedures unless directed otherwise by leadership.

On May 4, 2023, I even came to you with concerns about the homeless referral process. You told me, "We don't question referrals," and suggested telling a client to sleep in her car for a night to obtain a referral. I also have documentation disproving any claims that I told parents to contact DCF and make false claims to receive services.

**2. Board Case and Alleged Comments**

You also mentioned in your email that I had commented that "the board stole \$12,000 because they put Courtney back in care." I did not make this statement. I asked you about the case, and we discussed it and that was the end of it. I said she won. Prior to that, Nina had already been discussing the case downstairs with us. I was not aware of any specific dollar amount associated with the case to even beginning to make such a statement.

You refused to provide names of the individuals making these claims, which leaves me unable to adequately respond to or defend against these accusations.

**3. Insubordination and Disrespect Allegations**

You also cited repeated insubordination and disrespect toward supervisors and the organization. I am unaware of any such instances and was never approached by my supervisor or coworkers with concerns. In fact, during our conversations, you stated that my supervisor had nothing negative to say about me and that

you would follow up with her. You also claimed my coworkers were afraid of me, yet you permitted me to return unsupervised to retrieve my belongings following my termination around these same coworkers.

There have been multiple instances where I came to you to report feeling harassed or scrutinized, and my concerns were dismissed. In October 2023, I acknowledged a concern brought up by my supervisor, and I apologized—even though the information may have been misrepresented. Again in October 2024, someone reported a comment I allegedly made during a meeting that was framed as an open forum. I was not the only person who spoke, yet I was singled out.

On April 4, 2024, a member of the operations team said my email was “rude.” I addressed this with you in person. You told me it was fine, and that I was within my rights to express concerns—and that you would inform me if my tone ever crossed the line.

On April 21, 2025, I came to you to report that Melissa Stankard was targeting me and monitoring my social media. Instead of addressing the issue, you called me a “known troublemaker.” I asked how and why you saw me that way, and you provided no clear reason—only that you would “look into it.”

There is a consistent pattern here: I have raised legitimate concerns and expressed myself respectfully, only to be dismissed or mischaracterized. I have numerous messages and documentation that reflect my professionalism and commitment to following policy.

#### **4. Hostile Work Environment**

Ironically, while I am accused of creating a hostile environment, I have experienced one. For instance, on September 25, 2024, during an all-staff meeting, you told us to “shut the fuck up” regarding board members. Yet, this behavior appears acceptable when coming from leadership, while my respectful communication is labeled as insubordination.

#### **5. Final Comments and Request for Reinstatement**

Yes, I did ask if I was being fired—because at that moment, you had indirectly called me a liar, thief, and bully. I also said that I didn’t want to work for someone who didn’t want me. The only thing I am guilty of is being passionate about my job and advocating fairly and equally for every client.

I currently have over 92 pages of documented communication that contradict the reasons cited for my termination. I request that my employment be reinstated and that I be given the opportunity to present this evidence to the board.

I look forward to hearing from you regarding a meeting to discuss this matter further.

Respectfully,

**Topeka Robinson**

---

**From:** Bruce Watson <[bwatson@elcescambia.org](mailto:bwatson@elcescambia.org)>

**Sent:** Tuesday, September 2, 2025 12:37 PM

**To:** topeka robinson <[ms.robinson30@hotmail.com](mailto:ms.robinson30@hotmail.com)>

**Cc:** Nina Daniels <[ndaniels@elcescambia.org](mailto:ndaniels@elcescambia.org)>; Program Integrity <[PIU@elcescambia.org](mailto:PIU@elcescambia.org)>

**Subject:** RE: termination

Topeka,

You have sent several emails this past weekend. I will deal with each of them here. However, it is with some reservation that I am replying to this email account as it is the same email address that was given to us as the email of record of a client. Therefore, I am not altogether sure who all have access to these emails or who is reading them.

If you decide to submit an appeal when you do it is up to you. I suggest you take your time and ensure what you submit best represents your concerns. A copy of the Employee Handbook is provided as requested.

As far as what to talk about I suggest you begin by discussing what brought you to my office on Tuesday August 26, 2025, in the first place. I did not request to meet with you, quite the opposite, you came to see me. The reason why was because you wanted answers about why we had terminated care for a client whose case you were required to remain uninvolved in because the client is one of your daughters. You did not come to see me as an ES with concern for a case, but as a parent/grandparent, and you knew in that capacity you were not supposed to be involved in the case and that by policy I was not supposed to talk to you as you are not the client. In part, your involvement in the cases of both of your daughters has come under scrutiny and is being investigated.

It has been alleged that you did not follow procedures, or at best overstepped your authority, by telling parents they can avoid the Wait List by getting a homeless or domestic violence referral. You said that you only do this when the circumstances warrant it. I conceded that sometimes that these referrals are appropriate, but your coworkers have said that often you suggest this even when there is no real cause, and that when you do it is not for all clients, but only those who you decide are deserving and shouldn't have to wait. As a result of your alleged actions, we are being directed by the state to conduct an audit of our BG1-At Risk referrals to see how many you might have been involved in.

We discussed your repeated insubordination and demonstrations of disrespect, particularly for your supervisor, and at times for this company. I stated that your coworkers are afraid of you, and they are reluctant to officially say anything negative about you because they are in fear of how you may react. They are very distraught over how poorly you treat your supervisor. I pointed out that we can no longer tolerate this type of behavior nor can we allow your continually create a hostile work environment.

You stated that "I guess that means I am fired?" I said that things have come to the point that for the good of this company I have no other choice. At which time you said, "I am not staying anywhere that I am not wanted." I said today was your last day, and that you would be paid for the whole day. Shortly after that our meeting ended.

Respectfully, Bruce

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**Sent:** Monday, September 1, 2025 1:11 AM

**To:** Bruce Watson <[bwatson@elcescambia.org](mailto:bwatson@elcescambia.org)>; Nina Daniels <[ndaniels@elcescambia.org](mailto:ndaniels@elcescambia.org)>

**Subject:** termination

Bruce, as I begin to prepare an appeal, I realize I have nothing to begin with as far as my termination. On 8.26.25 in your office, you pretty much said I was a liar, bully, intimidating, and cheater. So, with that being said can you please provide me with the reason for the termination so that I may address it in the appeal notice. Also, in my previous email I asked if there is a timeframe this must be completed. I am requesting the reason for said termination and the deadline to submit the appeal. I would appreciate it if you could get back to me at your earliest convenience.

Thanking you in advance,  
Topeka Robinson



## Early Learning Coalition of Escambia County

### EMPLOYEE COUNSELING RECORD

Landrum Professional Employer Services, Inc.  
6723 Plantation Road  
Pensacola, FL 32514  
(850) 476-5100  
Fax: (850) 465-0649

Employee Name: Topeka Robinson

Date: 6/16/17

Landrum Professional Client Name: Early Learning Coalition of Escambia County

Supervisor Name: Melissa Stankard

Director Name: Paula Rollins

Reason for Counseling:

Insubordination: Failure or refusal to submit to the authority of you supervisor and rebellious at times with open defiance. Unacceptable behavior in staff meetings as well at meetings with your direct supervisor.

An Eligibility Specialist staff meeting was held on June 9, 2017 in regards to the number and types of errors for case files. Once the meeting was opened up to discussion as to why the types of errors continue, you openly stated to your department director and everyone present that "Maybe we are just in a hurry to get back to doing nothing". This comment was both disrespectful and insubordinate, and makes it appear that you really do not want to work here anymore.

Disrespectful: Displays actions of lack of respect, rude at times and discourteous. Fails to acknowledge the leadership and guidance of your supervisor. Other staff in the department have commented on your behavior, bad attitude and disrespect of others.

Your immediate supervisor, Melissa Stankard, has held numerous coaching and counseling sessions with you regarding your errors, attitude and behavior. You have been unreceptive to directions and have generally refused to discuss issues with her. Several times you have walked out of the room before the conversation was over.

Unreasonable Conduct: Unacceptable attitude and behavior

On June 9, 2017 after the staff meeting, you met with your immediate supervisor and department director to review errors in your work. You became very defiant and you displayed unreasonable conduct by becoming aggressively angry and twice attempted to walk out of the meeting. Your attitude and behavior was unacceptable. You told your department director in an aggressive manner that you were looking for another job and stated that "your season here is done".

In addition to the behavior that is documented in this letter, there is counseling and meeting memo's from both your supervisors that indicate this type of behavior has to a greater of lesser degree been going on for some time. In light of all that is documented here and elsewhere, your comments about work environment and statements regarding looking for work elsewhere I have to question if you want to work here any longer. You make it appears that you no longer want to work here. I strongly suggest you consider your options and make a choice. If you do decide to continue working for this company then you must agree to the following corrective action.



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

### **Corrective Action:**

- You must be respectful to your supervisors and co-workers.
- You must have NO further incidents of unreasonable conduct or bad behavior.
- You must stop being unreasonably defiant and stop displaying overly aggressive and hostile behavior toward all supervisory staff, but especially your immediate supervisor.
- You must agree to follow all instructions given to you by your supervisors.

Lastly, you must acknowledge that you understand that if there is another incident in which you display insubordination, disrespect, or unreasonable conduct, your employment will be terminated.

\_\_\_\_\_  
Employee Signature

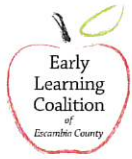
\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Executive Director Signature

\_\_\_\_\_  
Date



## Early Learning Coalition of Escambia County



### Employee Counseling Record

Employee Name: Topeka Robinson

Date: July 24, 2025

Supervisor's Name: Nina Daniels

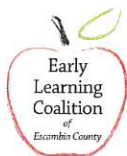
This written counseling is intended to deliver clear communication to you regarding expectations of your employment at the Early Learning Coalition (ELC).

#### *Reason for Counseling:*

1. Unsatisfactory behavior as an employee of the ELC.
2. Background:
  - a. A meeting of the Appeals Committee was conducted on June 26, 2025. The Appeals Committee consists of the three members of the Coalition's Board of Directors. During the meeting both the Coalition and the appellant presented their evidence to support or refute respectively that the appellant committed fraud. After hearing the presentation of both sides, the Committee decided there was insufficient evidence the appellant had committed fraud and as a result the appellant's children were eligible to resume receiving subsidized childcare.
  - b. You were the appellant's assigned Eligibility Specialist and as such initiated the referral for suspected fraud.
  - c. You took issue with the decision of the Committee. You are certainly entitled to your opinion on such matters, however, in this case you made it a point to tell everyone you could that you disagreed with the decision that the Board, and by association the Executive Director, were wrong. You accused the Committee and the Coalition in general of allowing clients to steal from the state by receiving services they were not entitled to. This was done in a very vocal and demeaning manner which was disrespectful and questioned the authority and judgement of the Board of Directors and the Executive Director in carrying out their duties.

#### *Discussion:*

1. Behavior such as this, your verbal outburst, your accusations, and your display of disrespect for the leadership of this company are unacceptable and will not be tolerated. Unfortunately, I am not surprised by this behavior because similar occurrences have happened before, only this time it will be documented.
2. You were not present at the meeting, so you did not know what all was said and presented. It appears you also did not wait to find out exactly what happened and why. Once you learned the results of the meeting you proceeded to let everyone you encountered know how you felt



## Early Learning Coalition of Escambia County



about it. This was not done in private, but in areas where anyone, including visitors, could have seen and overheard what you were saying.

3. Outburst such as this will not be tolerated. When at work, all staff are expected to behave appropriately.

### ***Corrective Action/Deadline:***

1. To help ensure this does not happen again and that you understand the gravity of your actions you must make a written apology to the Board of Directors and the Executive Director. This apology must include a description of what you did wrong, why it was wrong, and an assurance that it will never happen again. This document is due no later than July 31, 2025.
2. There can be no repeat of behavior such as this. Should there be another such event it may result in termination of your employment.

Failure to comply with these expectations may result in further disciplinary action up to and including dismissal.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Executive Director Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date



## EARLY LEARNING COALITION OF ESCAMBIA COUNTY

### EMPLOYEE CODE OF CONDUCT - ELCEC 1101.5B

#### POLICY STATEMENT

The Coalition is dedicated to the values of integrity, trustworthiness, respect for other people, respect for ourselves, loyalty, and dedication to high professional levels of achievement. The Coalition expects every employee to be honest, dependable, fair and loyal; to follow instructions; to learn and accept responsibility; to be willing to adapt to change; and to show good judgment. Our service to our clients, providers, stakeholders, fellow employees, and all with whom we do business is based on a firm ethical foundation.

#### CODE OF CONDUCT

##### ***1. Staff Conduct***

Employees are expected to exhibit the following conduct in the workplace:

##### ***a) Honesty***

Employees should at all times strive to be accurate in the assessment and representation of the Coalition and the products and services offered. Employees should use the same accuracy in their professional dealings with fellow employees, funders, sub-recipients, vendors, suppliers, providers, community stakeholders, and any other groups or individuals who work with us or who are served by the Coalition.

##### ***b) Reliability***

Employees should strive at all times to ensure that their actions reflect the Coalition's values. Employees should "walk the talk". Employees should live up to the statements the Coalition makes about products and services offered. Employees should honor commitments made to other employees and our customers.

##### ***c) Respect***

Employees should strive at all times to respect the differences and the similarities between themselves and their coworkers, customers, providers, community stakeholders and others with whom they interact. Employees should also respect the fact that each person is a special individual, possessing skills, interests, needs, and goals that contribute to the value of our Coalition's experience and success.

##### ***d) Fairness***

Employees should strive at all times to balance the rights and needs of others with consistency, sound judgment and good will.

##### ***e) Cooperation***

Employees should strive at all times to offer assistance, support and encouragement to those with whom we work in the course of business as a team working together to achieve excellence.



## EARLY LEARNING COALITION OF ESCAMBIA COUNTY

### *f) Dedication*

Employees should strive at all times to make decisions and take actions that make concrete contributions to the professional, financial and organizational welfare of the Coalition and the Escambia community.

### *2. Discrimination, Sexual Harassment and Other Unlawful Harassment*

The Coalition is dedicated to a work environment that is free of discrimination and other unlawful harassment. Actions, words, jokes, pictures, or comments based on an individual's sex, race, ethnicity, age, religion, or any other legally protected characteristic or class will not be tolerated. If any employee suspects another employee to have displayed, or participated in, any form of discrimination or harassment they are duty bound to take steps to stop, prevent and/or report the occurrence to their supervisor. Often the right words, at the right time, in the right way, are enough to prevent discrimination and harassment and contribute to the creation of a work environment where every employee feels safe and protected, and employees are respected for who they are.

### *3. Receiving Business Gifts*

Employees are expected to be professional about receiving gifts from customers, providers, vendors, suppliers, and other organizations the Coalition directly or indirectly conducts business with. This includes the purchase of business-related meals and after work refreshments. Employees may accept small, modest gifts of less than a \$25.00 value. Offers of extravagant, expensive gifts or entertainment, or gifts that are not in the Coalition's best interest must be respectfully declined. If an employee is in doubt about the acceptability of a gift offered, they should check with the Executive Director.

### *4. Conflict Of Interest*

Conflict of interest refers to actions or decisions which are not in the best interests of the Coalition, or which may result in the personal gain of an individual employee. These may include, but are not limited to:

- a) Performing non-company work during regular work hours.
- b) Use of company techniques, materials, equipment, supplies and/or employees for personal or non-company reasons or projects.
- c) Involvement in agreements or contracts with suppliers, vendors, job applicants, etc., which result in personal financial gain, reward, special status or personal favors.
- d) Using the employee's position at the Coalition to enhance your own position, status or financial gain at the expense of, or to the detriment of the Coalition.

If the employee is not sure about a situation, it is their responsibility to talk with the Executive Director to clarify their role and the Coalition's position regarding their situation. Where conflict of interest is clearly present, it is the employee's responsibility to act in the best interests of the



## EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Coalition in handling the situation and to report the resolution of the problem to management. Violation of this policy **will** result in disciplinary action up to and/or including termination of employment.

### ACKNOWLEDGEMENT

I have read the Employee Code of Conduct of the Early Learning Coalition of Escambia County. As an employee of this organization, I understand the powers that have been vested in me and agree to assume personal responsibility and accountability for my actions by maintaining these standards of conduct.

Topeka Robinson

Employee Signature

9/25/24

Date

TOPEKA ROBINSON

Print Name