

# **Executive Committee Meeting**

## **June 25, 2026**

### **Consent Agenda**

- |                                   |                 |
|-----------------------------------|-----------------|
| <b>1. Agenda</b>                  | <b>CA 1-2</b>   |
| <b>2. Public Announcements</b>    | <b>CA 3-4</b>   |
| <b>3. Minutes: April 30, 2026</b> | <b>CA 5-9</b>   |
| <b>4. Financials March 2026</b>   | <b>CA 10-14</b> |
| <b>5. Financials April 2026</b>   | <b>CA 15-19</b> |
| <b>6. Financials May 2026</b>     | <b>CA 20-29</b> |



## Executive/Finance Committee Meeting

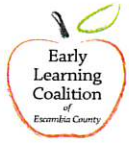
June 25, 2026, at 9:00 a.m.

### Agenda

- I. Welcome and Introduction
  - a. Notification of the Executive/Finance Committee Meeting scheduled for June 25, 2026, was sent to the Pensacola News Journal and posted to the Coalition Public Calendar Board on June 10, 2026.
- II. Public Comments **(EA)**
- III. Consent Agenda **(EA)**
  - a. Approval of the Consent Agenda: Agenda, Financials for March, April and May 2026 and Minutes of April 30, 2026.
- IV. Coalition Status Reports: Financial Update, SR/VPK Status Report, and Contracting Summary **(D)**
  - a. Financials
  - b. ELC FY2026-2027 Budget **(EA)**
  - c. ELC 2024-2025 Form 990 **(EA)**
  - d. CRI Audit & 990 Engagement Letters **(D)**
  - e. DEL REOB/DEOB - \$1M **(D)**
  - f. SR Match – ECT/Property Taxes **(D)**
  - g. End of Year Closeout – Risk Mitigating Line of Credit **(D)**
  - h. SR/VPK Status Report **(D)**
  - i. Contracting Summary **(D)**
- V. Committee Recommendations  
None.
- VI. Executive Director Updates
  - a. Staff Engagement **(D)**
  - b. Strategic Plan – Community Needs Assessment **(D)**
  - c. ED Evaluation **(D)**
  - d. Ongoing Efforts
    - 1) Panhandle Group
    - 2) Incentive Initiative – Educator Incentive, Provider CQIF Pilot, & Pre-Verbal Child **(D)**
    - 3) Community Partnerships **(D)**
- VII. Old Business
  - a. Results of Provider Terminations **(D)**
  - b. Revised Employee Handbook - Update **(D)**
  - c. Revised By-Laws – Update **(D)**

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.*



## Executive/Finance Committee Meeting

### VIII. New Business

- a. FY 2026-2027 Early Learning Grant Agreement **(EA)**
- b. Eligibility and Enrollment Requirements **(EA)**
- c. School Readiness Application and Waiting List Policies & Procedures **(CR)**
- d. Disenrollment Policies & Procedures **(CR)**
- e. Sliding Fee Schedule **(D)**
- f. Eligibility Priorities **(D)**
- g. Needs Assessment **(D)**
- h. CCDF Salary Cap Testing Report **(D)**
- i. Board Member Update **(D)**
- j. Executive Director FY 2026-2027 Travel Approval **(CR)**

### IX. Audits and Reviews In-Progress

- a. 2024-2025 Financial Fiscal Monitoring Report #2

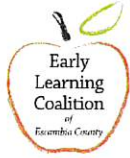
### X. Adjourn

**Next Meeting: July 23, 2026, 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.*

CA2



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

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

DATE: June 10, 2026

PUBLIC SERVICE ANNOUNCEMENT

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

### **Executive Committee Meeting will be held on Thursday, 25th of June 2026 at 9:00 a.m.**

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

The agenda and meeting materials will be posted to [www.elcescambia.org](http://www.elcescambia.org)  
For more information, or to receive an invite to the full virtual meeting, call or email:  
Al Henderson, Executive Director at (850) 607-7620 or [askelc@elcescambia.org](mailto:askelc@elcescambia.org).

The meeting may be accessed by:

Join Zoom Meeting

<https://us02web.zoom.us/j/82172892999?pwd=mVB6Aa8XKZebpjwZPE3Ze0cmi0vJAR.1>

Meeting ID: 821 7289 2999

Passcode: 066248



## Renee Maxwell

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**From:** Renee Maxwell  
**Sent:** Wednesday, June 10, 2026 8:20 AM  
**To:** Pensacola News Journal (business@pnj.com)  
**Subject:** Public Service Announcement June 2026

Good morning,

Please post the following June 2026 meeting in your free government meeting calendar for the Early Learning Coalition of Escambia.

### **Executive Committee Meeting on Thursday, June 25, 2026, at 9:00am.**

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

The meeting may be accessed by:

Joining the Zoom Meeting

<https://us02web.zoom.us/j/82172892999?pwd=mVB6Aa8XKZebpjwZPE3Ze0cmi0vJAr.1>

Meeting ID: 821 7289 2999

Passcode: 066248

Renee Maxwell  
Administrative Aide  
**Early Learning Coalition of Escambia County**  
**1720 West Fairfield Dr.**  
**Suite 100/400**  
**Pensacola, FL 32501**

[rmaxwell@elcescambia.org](mailto:rmaxwell@elcescambia.org) [www.elcescambia.org](http://www.elcescambia.org)  
**Main: 850-595-5400, Direct Office Line: 850-595-5402**

Sunshine Law and Public Records Caution: 1) The Florida Government in the Sunshine Law prohibits discussion outside of a duly noticed meeting between any two or more Early Learning Coalition of Escambia County board members regarding any matter that may come before the Board. This prohibition extends to discussions via email. 2) Furthermore, most email communications made or received by the Early Learning Coalition of Escambia County members or staff are considered public records that must be retained and, upon request, made available to the public and media.



Early Learning Coalition of Escambia County

**Executive/Finance Committee Meeting Minutes**

April 30, 2026, 9:00 a.m.

**Members Present**

Tammy Hicks (Interim Chair)

Mona Jackson

Craig Jones

**Members Absent**

None

**Staff**

Dawn Engel

Nina Daniels

Tom Porter

Melissa Jennings

Al Henderson

**Public**

Adam Nelson

Kaley Dawkins

**I. Welcome and Introductions**

Notification of the Executive Finance Committee Meeting scheduled for April 30, 2026, was sent to the Pensacola News Journal, and posted to the Coalition Public Calendar Board on April 8, 2026. The meeting was called to order by Ms. Hicks.

**II. Public Comments**

None.

**III. Consent Agenda**

Upon a motion made by Ms. Jackson and seconded by Mr. Jones, the Consent Agenda, consisting of the Agenda and Minutes of March 9, 2026, was approved without objection.

**IV. Agenda Amendment**

- a. Ms. Hicks made a motion to move the FY 2024-2025 A-133 Audit to the beginning of the agenda. Mr. Jones seconded the motion. The motion was approved without objection.

**V. Carr, Riggs & Ingram Single Audit Report**

Mr. Adam Nelson from Carr, Riggs & Ingram was onsite to present the FY 2024-2025 Single Audit. Mr. Nelson stated that it was a clean audit with no findings. The audit showed high program efficiency, strong compliance and a stable financial position. Upon a motion made by Ms. Jackson and seconded by Mr. Jones, it was approved without objection to take the audit presentation to the Board.

**VI. Coalition Status Reports**



## Early Learning Coalition of Escambia County

### a. Financial Update

Through April, the Coalition spent \$11.1 million of the \$19.4 million SR grant, which is 83.5% of the grant. SR Admin was 1.84%, Non-Direct Services was 15.8% and Quality was 9.1%. VPK Admin spending was 2.3% and SR Plus Admin spending was 3.7%

### b. Enrollment/Wait List Status Report

There are 2,522 children enrolled in the School Readiness Program of which 73 are SRMAT and 15 are SR Plus. 971 are school-age children. There are 25 children on the Wait List.

There are 1,883 children approved for VPK for 2025/26 Program year. 1,246 children are currently enrolled. There are 927 children approved for VPK for 2026/27 Program year.

### c. Contracting and Fraud Summary Report

There are 86 SR providers and 66 VPK providers. Two providers were terminated.

## **VII. Committee Recommendations**

None.

## **VIII. Old Business**

### a. Revised Employee Handbook

The revised handbook is still in process. Mr. Henderson is waiting to finalize the revision after the Krizner Group training in June.

### b. Employment Law Retainer – Update

The Krizner Group HR law retainer will go before the Board for final approval.

### c. Retention of Legal Counsel - Update

The retention of TG Law PLLC will go before the Board for final approval. Services have been utilized pertaining to a complaint against the Board's hiring process.

## **IX. New Business**

### a. Provider Termination – My Little Blessings

My Little Blessings is being terminated for fraud. The Provider has requested a Review Hearing and was given three dates and times to choose from. The Coalition has yet to hear back from the Provider on the date that they have chosen. Operations Department will reach out to the Provider and provide them with five more business days to choose their date.

### b. Provider Termination – Little Hands and Feet

Little Hands and Feet was terminated due to noncompliance for developmental screenings. This is an issue that has been ongoing for the past five years. Little Hand and Feet has been on probation twice in the past 12 months. The Provider has requested a reviewing hearing that will take place on May 6, 2026.



Early Learning Coalition of Escambia County

c. Nonparticipating Board Members

The Board currently has two members who are not participating. Private Sector member Edna Williams has not attended a meeting in over a year and a half. County Commissioner Representative, Deanna Oleske has not attended a meeting since she was appointed on 8/14/2025. Mr. Henderson is going to reach out to Wes Moreno regarding the County Commissioner Representative and to Edna Williams.

d. New Board Member – Ruthie Noel

Ms. Ruthie Noel from Habitat for Humanity has submitted her application to be a member of the Early Learning Coalition Board of Directors. Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved to take the recommendation of adding Ms. Noel to the Board.

e. New Board Member – Ashley Colon

Ms. Ashley Colon from Little Inspirations Learning Academy has submitted her application to be a member of the Early Learning Coalition Board of Directors. Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved to take the recommendation of adding Ms. Colon to the Board.

f. New Board Member – Deirdre Patton

Ms. Deirdre Patton from Greater Little Rock Preschool has submitted her application to be a member of the Early Learning Coalition Board of Directors. Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved to take the recommendation of adding Ms. Patton to the Board.

g. Private Provider Representative – Ashley Colon

Providers were asked for nominations for Provider Representatives to serve on the Board. Only one nomination was submitted for Private Provider Representative. Ms. Colon will serve as the mandatory position of Private Provider Representative.

Upon the motion made by Mr. Jones and seconded by Ms. Jackson, the recommendation of Ms. Colon serving as the Private Provider Representative, will be taken to the Board for approval.

h. Faith Based Provider Representative – Deirdre Patton

Providers were asked for nominations for Faith-Based Provider Representatives to serve on the Board. Only two nominations were submitted for Faith-Based Provider Representative. A poll was sent to Providers to vote for the nominee that they wanted to be the representative. Ms. Deirdre Patton won the vote and will be the mandatory Faith-Based Provider Representative.

Upon the motion made by Mr. Jones and seconded by Ms. Jackson, the recommendation of Ms. Patton serving as the Faith-Based Provider Representative, will be taken to the Board for approval.



Early Learning Coalition of Escambia County

i. ELCEC Use of Restricted Funds Policy & Procedures

This policy and procedures are to establish clear governance guidance for the appropriate, responsible, and strategic use of unrestricted funds.

Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved without objection to take the ELCEC Use of Restricted Funds Policy & Procedures to the Board for approval.

j. Revised Developmental Screening Policy

Language updates had to be made to change Inclusion Specialists to Early Intervention Specialists. A new policy was implemented by DEL to give parents 20 days to complete the developmental screenings. If parents fail to complete the developmental screenings within the 20-day time frame, the Provider will have 45 days to complete the screening from the end date of the 20 days given to the parents.

Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved without objection to take the Revised Developmental Screening Policy to the Board for approval.

k. Revised SR Program Assessment Policy

In 2023, the SR Program Assessment Policy was changed to add the VPK program. DEL has now decided that VPK cannot be a part of the SR Program Assessment Policy. The policy was revised to remove all language and rules pertaining to VPK.

Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved without objection to take the Revised SR Program Assessment Policy to the Board for approval.

l. Revised Eligibility Manual

DEL requires some language updates in the manual. DEL also updated income guidelines from using FPL to now using State Medium Income. Mr. Jones pointed out 2 errors that need to be addressed.

Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved to take the revised Eligibility Manual (with errors corrected) to the Board for approval.

m. Revised Eligibility Priority Template

Revisions to the priority template had to be made. An assessment will need to be done before the template can be approved by DEL.

Upon a motion made by Ms. Jackson and seconded by Mr. Jones, it was approved without objection to take the Revised Eligibility Priority Template to the Board for approval.

n. Revised Anti-Fraud Plan

Language changes had to be made in the Plan. Over payment process due to fraud cases had to be added to the Anti-Fraud Plan.

Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved without objection to take the Revised Anti-Fraud Plan to the Board for approval.



Early Learning Coalition of Escambia County

o. Revised Fee Waiver Policy

A minor change was made to the Fee Waiver Policy since it was brought to the EXCOM in March.

Upon a motion made by Mr. Jones and seconded by Ms. Jackson, it was approved without objection to take the Revised Fee Waiver Policy to the Board for approval.

p. TORSCH Single Source Procurement

TORSCH is a coaching platform that will allow ELC's coaching staff to be able to reach more early learning educators. A request to purchase this platform was submitted to DEL and approval has been granted. The approval document was posted on ELC's website where it will remain for 15 days. Once the 15 days have passed, the purchase agreement will be signed.

q. Community Outreach Vehicle Insurance

The Progressive Commercial Auto Insurance policy will cover the 2026 Ford Van with drivers listed as Melissa Jennings and Skye Lindsey for liability and property damage associated with the operation of this vehicle for business use. Impact 100 has been notified of the purchase of the insurance and once Impact 100 releases the funds, the final purchase of the van can be made.

r. Property and General Liability Insurance

The ELC of Escambia County seeks coverage for all hired and non-owned auto exposures in which employees rent or use their personal vehicles for business use. This would include driving to visit work sites, incidental errands, car rentals while out of town, etc. Final terms and rates are pending and will be forwarded upon receipt of all quotes.

**X. Audits and Reviews - In Progress**

a. 2024-2025 Financial Review

One finding was found pertaining to ELC's interpretation of a policy concerning when 3 quotes are required for a purchase order.

b. Desk Review

Second Desk Review is ongoing.

**XI. Adjourn: The Meeting was adjourned at 10:30 a.m.**

**Next Meeting: June 25, 2026, at 9:00 a.m. at the Early Learning Coalition Office, 1720 West Fairfield Dr., Suite 100/400, Pensacola, Florida 32501**

# Statement of Activity

EARLY LEARNING COALITION OF ESCAMBIA COUNTY

March 2026

	Total
<b>Revenue</b>	
3300 REVENUES - STATE FUNDING	
33001 REVENUES - STATE FUNDING SR	1,502,977.12
33002 REVENUES - STATE FUNDING VPK	453,820.62
<b>Total for 3300 REVENUES - STATE FUNDING</b>	<b>\$1,956,797.74</b>
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.19
<b>Total for Revenue</b>	<b>\$1,976,703.93</b>
<b>Cost of Goods Sold</b>	
4000 (6501) DIRECT PROVIDER PAYMENTS	
4001 (6501) SR Provider Payments	1,255,566.15
4002 (6501) VPK Provider Payments	442,505.72
4003 (6501) SR PLUS Provider	2,975.69
<b>Total for 4000 (6501) DIRECT PROVIDER PAYMENTS</b>	<b>\$1,701,047.56</b>
<b>Total for Cost of Goods Sold</b>	<b>\$1,701,047.56</b>
<b>Gross Profit</b>	<b>\$275,656.37</b>
<b>Expenditures</b>	
41111 Payroll expenses	
4110 (5001) SALARIES	164,982.49
4111 Payroll Fees	2,258.00
4120 (5005) EMPLOYER TAX & WORKMEN'S COMP	12,582.46
4210 (5020) BENEFITS - RETIREMENT	0.00
4212 (5020) Payroll Expenditures	914.69
4213 401K Match	2,456.63
<b>Total for 41111 Payroll expenses</b>	<b>\$183,194.27</b>
4220 (5010) INSURANCE - VISION & DENTAL	\$1,846.34
4221 Dental & Vision EE Portion	25.27
<b>Total for 4220 (5010) INSURANCE - VISION &amp; DENTAL</b>	<b>\$1,871.61</b>
4230 (5010) BENEFITS - HEALTH INSURANCE	\$36,755.87
4231 (5011) Health Insurance - EE Portion	0.00
<b>Total for 4230 (5010) BENEFITS - HEALTH INSURANCE</b>	<b>\$36,755.87</b>
4240 (5030) BENEFITS - LIFE INSURANCE	
4241 Voluntary Insurance	-0.01
<b>Total for 4240 (5030) BENEFITS - LIFE INSURANCE</b>	<b>-\$0.01</b>
4251 Insurance-STD-100% ER	1,067.19
4271 Basic Term Life-100% ER	241.17
4310 (6002) PROF. & TECH. SERV. - AUDIT	12,500.00

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# Statement of Activity

EARLY LEARNING COALITION OF ESCAMBIA COUNTY

March 2026

	Total
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	4,669.45
4318 (6035) PROF. SVCS - OTHER	3,400.00
4330 (7501) TRAVEL - OUT OF TOWN	1,052.01
4340 (7510) TRAVEL - LOCAL	359.36
4355 (7001) DOCUMENT STORAGE	126.74
4360 (7001) RENT	12,123.24
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	2,167.00
4375 (7051) POSTAGE	224.37
4450 (7420) NON-EMP TRAINING	841.85
4510 (7151) OFFICE SUPPLIES	1,085.66
4520 (7401/7405) PROGRAM SUPPLIES	7,395.97
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	100.00
4550 (7620) DUES, FEES & SUBSCRIPTIONS	76.88
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	1,244.00
4690 (7605) COMPUTER SOFTWARE & SUPPLIES	19.00
7900 Individuals Restitution	-1,218.13
<b>Total for Expenditures</b>	<b>\$269,297.50</b>
<b>Net Operating Revenue</b>	<b>\$6,358.87</b>
<b>Net Other Revenue</b>	
<b>Net Revenue</b>	<b>\$6,358.87</b>

**Statement of Financial Position**  
**EARLY LEARNING COALITION OF ESCAMBIA COUNTY**  
As of Mar 31, 2026

	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
1114 Renasant Bank - CHECKING	1,691,894.67
1115 PETTY CASH	100.00
<b>Total for Bank Accounts</b>	<b>\$1,691,994.67</b>
Accounts Receivable	
1100 *Accounts Receivable	
1102 Grants Receivable	1,996,610.15
<b>Total for 1100 *Accounts Receivable</b>	<b>\$1,996,610.15</b>
<b>Total for Accounts Receivable</b>	
	<b>\$1,996,610.15</b>
Other Current Assets	
1151 PREPAID	
1152 PREPAID -POSTAGE	738.07
<b>Total for 1151 PREPAID</b>	<b>\$738.07</b>
1153 Other Current Assets	
1197 Accrued Revenue	0.00
1210 Due From Others-Providers	0.00
<b>Total for 1153 Other Current Assets</b>	<b>\$0.00</b>
1200 DEPOSITS	
	8,850.00
<b>Total for Other Current Assets</b>	
	<b>\$9,588.07</b>
<b>Total for Current Assets</b>	
	<b>\$3,698,192.89</b>
Fixed Assets	
1330 F.A. - Computers & Equipment	
	0.00
1340 F.A. - FURNITURE & EQUIPMENT	
	218,949.73
1349 ACCUMULATED DEPRECIATION 1349	
	-199,705.20
13491 Accumulated depreciation	
	-19,244.53
<b>Total for 1349 ACCUMULATED DEPRECIATION 1349</b>	
	<b>-\$218,949.73</b>
<b>Total for Fixed Assets</b>	
	<b>\$0.00</b>
Other Assets	
1370 Right of Use Asset	
	602,861.00
1371 ROU Asset Accumulated Amortization	
	-385,482.49
<b>Total for 1370 Right of Use Asset</b>	
	<b>\$217,378.51</b>
<b>Total for Other Assets</b>	
	<b>\$217,378.51</b>
<b>Total for Assets</b>	
	<b>\$3,915,571.40</b>
Liabilities and Equity	
Liabilities	
Current Liabilities	

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Accounts Payable	
2120 ACCOUNTS PAYABLE	92,175.71
21201 Accounts Payable (A/P)	1,598,435.04
<b>Total for 2120 ACCOUNTS PAYABLE</b>	<b>\$1,690,610.75</b>
2150 GARNISHMENTS PAYABLE	0.00
2151 401K Loans Payable	0.00
<b>Total for Accounts Payable</b>	<b>\$1,690,610.75</b>
Credit Cards	
1143 Credit Card - WW	0.00
1146 2787 - WW - THE FIRST CC	1,081.72
11461 2787 - WW - THE FIRST CC	0.00
11462 2787 - DE - THE FIRST CC	0.00
<b>Total for 1146 2787 - WW - THE FIRST CC</b>	<b>\$1,081.72</b>
<b>Total for Credit Cards</b>	<b>\$1,081.72</b>
Other Current Liabilities	
2124 Garnishments	-190.45
2199-wa Due to Service Providers	0.00
2210 Payroll wages and tax to pay	
2211 Payroll tax to pay	0.00
29981 Accrued Payroll	67,596.73
2998-wa Accrued Payroll Liability	0.00
<b>Total for 2210 Payroll wages and tax to pay</b>	<b>\$67,596.73</b>
2220 BENEFITS PAYABLE - VIS & DENT	
22202 Vision & Dental Employee Contribution hold	0.00
<b>Total for 2220 BENEFITS PAYABLE - VIS &amp; DENT</b>	<b>\$0.00</b>
2225 BENEFITS PAYABLE - 401K	
22251 401K Employee Contribution hold	0.00
<b>Total for 2225 BENEFITS PAYABLE - 401K</b>	<b>\$0.00</b>
2230 BENEFITS PAYABLE - HEALTH INS	
22303 Health Insurance Employee Contribution hold	0.00
<b>Total for 2230 BENEFITS PAYABLE - HEALTH INS</b>	<b>\$0.00</b>
2250 Interest-Due to State of FL	1,612.81
23000 Prior Year Adjustments to Receipts	0.00
23001 PE 6 30 23 Adjustment	0.00
<b>Total for 23000 Prior Year Adjustments to Receipts</b>	<b>\$0.00</b>
2400 SUSPENSE ACCT - INTEREST PTS	0.00
2401 SUSPENSE - PROV PT FL TREA HUNT	75.00
2402 SUSPENSE - FRAUD & RESTITUTION	0.00
2404 SUSPENSE - OTHER	0.00
2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD	0.00
24054 United Way Employee Contribution hold	0.00
24055 EMPLOYEE TAX LIABILITY HOLDING Account	0.00
<b>Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD</b>	<b>\$0.00</b>

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2410 ADVANCES FROM OEL	0.00
24101 Advances Form OEL - SR	1,300,000.00
24102 Advances from OEL - VPK	300,000.00
24103 Advances from OEL - CRRSA	0.00
24104 Advances from OEL - ARPA	0.00
<b>Total for 2410 ADVANCES FROM OEL</b>	<b>\$1,600,000.00</b>
2420 Deferred Revenue	0.00
2500 ST Lease Liability ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
<b>Total for Other Current Liabilities</b>	<b>\$1,903,846.47</b>
<b>Total for Current Liabilities</b>	<b>\$3,595,538.94</b>
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
<b>Total for Long-term Liabilities</b>	<b>\$84,254.31</b>
<b>Total for Liabilities</b>	<b>\$3,679,793.25</b>
Equity	
2700 OPENING EQUITY	0.00
2701 FY 0708 OPENING EQUITY ITEMS (deleted)	0.00
<b>Total for 2700 OPENING EQUITY</b>	<b>\$0.00</b>
2705 UNRESTRICTED - NET ASSETS	0.00
3000 Opening balance equity	0.00
3200 Unrestricted Net Assets	128,770.94
Retained Earnings	102,994.02
Net Income	4,013.19
<b>Total for Equity</b>	<b>\$235,778.15</b>
<b>Total for Liabilities and Equity</b>	<b>\$3,915,571.40</b>

Accrual Basis Tuesday, April 21, 2026 09:27 AM GMT-05:00

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# EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity

April 2026

	Total
<b>Revenue</b>	
3300 REVENUES - STATE FUNDING	
33001 REVENUES - STATE FUNDING SR	1,597,696.92
33002 REVENUES - STATE FUNDING VPK	535,131.37
<b>Total for 3300 REVENUES - STATE FUNDING</b>	<b>\$2,132,828.29</b>
3350 Prior Period Income/Expense	0.00
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.25
<b>Total for Revenue</b>	<b>\$2,152,734.54</b>
<b>Cost of Goods Sold</b>	
4000 (6501) DIRECT PROVIDER PAYMENTS	
4001 (6501) SR Provider Payments	1,284,897.77
4002 (6501) VPK Provider Payments	525,211.86
4003 (6501) SR PLUS Provider	3,079.50
<b>Total for 4000 (6501) DIRECT PROVIDER PAYMENTS</b>	<b>\$1,813,189.13</b>
<b>Total for Cost of Goods Sold</b>	<b>\$1,813,189.13</b>
<b>Gross Profit</b>	<b>\$339,545.41</b>
<b>Expenditures</b>	
41111 Payroll expenses	
4110 (5001) SALARIES	165,934.14
4111 Payroll Fees	2,320.60
4120 (5005) EMPLOYER TAX & WORKMEN'S COMP	18,920.33
4210 (5020) BENEFITS - RETIREMENT	0.00
4212 (5020) Payroll Expenditures	868.67
4213 401K Match	2,480.76
<b>Total for 41111 Payroll expenses</b>	<b>\$190,524.50</b>
4150 (5007) STAFF RECRUIT / SCRNNING, ETC.	128.98
4220 (5010) INSURANCE - VISION & DENTAL	\$1,713.55
4221 Dental & Vision EE Portion	-53.01
<b>Total for 4220 (5010) INSURANCE - VISION &amp; DENTAL</b>	<b>\$1,660.54</b>
4230 (5010) BENEFITS - HEALTH INSURANCE	\$37,914.50
4231 (5011) Health Insurance - EE Portion	0.00
<b>Total for 4230 (5010) BENEFITS - HEALTH INSURANCE</b>	<b>\$37,914.50</b>
4240 (5030) BENEFITS - LIFE INSURANCE	
4241 Voluntary Insurance	-0.01
<b>Total for 4240 (5030) BENEFITS - LIFE INSURANCE</b>	<b>-\$0.01</b>
4251 Insurance-STD-100% ER	946.44

# EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity

April 2026

	Total
4271 Basic Term Life-100% ER	229.94
4310 (6002) PROF. & TECH. SERV. - AUDIT	9,000.00
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	4,974.05
4320 (7260) INSURANCE - GEN. LIABILITY	8,017.60
4330 (7501) TRAVEL - OUT OF TOWN	3,436.94
4340 (7510) TRAVEL - LOCAL	365.48
4355 (7001) DOCUMENT STORAGE	140.32
4360 (7001) RENT	12,123.24
4365 (7101) EQUIPMENT LEASES	708.31
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	2,166.00
4375 (7051) POSTAGE	308.36
4400 (5101) EMPLOYEE TRAINING & EDUCATION	2,857.72
4450 (7420) NON-EMP TRAINING	191.42
4510 (7151) OFFICE SUPPLIES	956.08
4520 (7401/7405) PROGRAM SUPPLIES	50,507.40
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	6,820.08
4530 (6025) PRINTING	165.00
4535 LEGAL NOTICES & ADVERTS	11,000.00
4550 (7620) DUES, FEES & SUBSCRIPTIONS	204.92
4630 (7301) EQUIPMENT (OVER \$1K - UND \$5K)	1,599.99
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	373.05
7900 Individuals Restitution	-9,686.35
<b>Total for Expenditures</b>	<b>\$337,634.50</b>
<b>Net Operating Revenue</b>	<b>\$1,910.91</b>
Other Revenue	
3470 MISC INCOME	
3471 Classroom Assessments	830.00
<b>Total for 3470 MISC INCOME</b>	<b>\$830.00</b>
<b>Total for Other Revenue</b>	<b>\$830.00</b>
Other Expenditures	
4610 Vehicle expenses	5,844.00
<b>Total for Other Expenditures</b>	<b>\$5,844.00</b>
<b>Net Other Revenue</b>	<b>-\$5,014.00</b>
<b>Net Revenue</b>	<b>-\$3,103.09</b>

**EARLY LEARNING COALITION OF ESCAMBIA COUNTY**  
**Statement of Financial Position**  
As of Apr 30, 2026

	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
1114 Renasant Bank - CHECKING	1,635,480.62
1115 PETTY CASH	100.00
<b>Total for Bank Accounts</b>	<b>\$1,635,580.62</b>
Accounts Receivable	
1102 Grants Receivable	2,852,734.54
<b>Total for 1100 *Accounts Receivable</b>	<b>\$2,852,734.54</b>
<b>Total for Accounts Receivable</b>	
	<b>\$2,852,734.54</b>
Other Current Assets	
1151 PREPAID	
1152 PREPAID -POSTAGE	443.55
<b>Total for 1151 PREPAID</b>	<b>\$443.55</b>
1153 Other Current Assets	
1197 Accrued Revenue	\$0.00
1210 Due From Others-Providers	\$0.00
<b>Total for 1153 Other Current Assets</b>	<b>\$0.00</b>
1200 DEPOSITS	
	8,850.00
<b>Total for Other Current Assets</b>	<b>\$9,293.55</b>
<b>Total for Current Assets</b>	<b>\$4,497,608.71</b>
Fixed Assets	
1330 F.A. - Computers & Equipment	
	\$0.00
1340 F.A. - FURNITURE & EQUIPMENT	
	218,949.73
1349 ACCUMULATED DEPRECIATION 1349	
	-199,705.20
13491 Accumulated depreciation	-19,244.53
<b>Total for 1349 ACCUMULATED DEPRECIATION 1349</b>	<b>-\$218,949.73</b>
<b>Total for Fixed Assets</b>	<b>\$0.00</b>
Other Assets	
1370 Right of Use Asset	
	602,861.00
1371 ROU Asset Accumulated Amortization	-385,482.49
<b>Total for 1370 Right of Use Asset</b>	<b>\$217,378.51</b>
<b>Total for Other Assets</b>	<b>\$217,378.51</b>
<b>Total for Assets</b>	<b>\$4,714,987.22</b>
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	

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2120 ACCOUNTS PAYABLE	92,175.71
21201 Accounts Payable (A/P)	294,170.40
<b>Total for 2120 ACCOUNTS PAYABLE</b>	<b>\$386,346.11</b>
2150 GARNISHMENTS PAYABLE	\$0.00
2151 401K Loans Payable	\$0.00
<b>Total for Accounts Payable</b>	<b>\$386,346.11</b>
Credit Cards	
1143 Credit Card - WW	\$0.00
1146 2787 - WW - THE FIRST CC	8,509.90
11461 2787 - WW - THE FIRST CC	\$0.00
11462 2787 - DE - THE FIRST CC	\$0.00
<b>Total for 1146 2787 - WW - THE FIRST CC</b>	<b>\$8,509.90</b>
<b>Total for Credit Cards</b>	<b>\$8,509.90</b>
Other Current Liabilities	
2124 Garnishments	\$0.00
2199-wa Due to Service Providers	1,415,617.00
2210 Payroll wages and tax to pay	
2211 Payroll tax to pay	\$0.00
29981 Accrued Payroll	67,596.73
2998-wa Accrued Payroll Liability	\$0.00
<b>Total for 2210 Payroll wages and tax to pay</b>	<b>\$67,596.73</b>
2220 BENEFITS PAYABLE - VIS & DENT	
22202 Vision & Dental Employee Contribution hold	\$0.00
<b>Total for 2220 BENEFITS PAYABLE - VIS &amp; DENT</b>	<b>\$0.00</b>
2225 BENEFITS PAYABLE - 401K	
22251 401K Employee Contribution hold	\$0.00
<b>Total for 2225 BENEFITS PAYABLE - 401K</b>	<b>\$0.00</b>
2230 BENEFITS PAYABLE - HEALTH INS	
22303 Health Insurance Employee Contribution hold	\$0.00
<b>Total for 2230 BENEFITS PAYABLE - HEALTH INS</b>	<b>\$0.00</b>
2250 Interest-Due to State of FL	1,745.53
23000 Prior Year Adjustments to Receipts	\$0.00
23001 PE 6 30 23 Adjustment	\$0.00
<b>Total for 23000 Prior Year Adjustments to Receipts</b>	<b>\$0.00</b>
2400 SUSPENSE ACCT - INTEREST PTS	\$0.00
2401 SUSPENSE - PROV PT FL TREA HUNT	75.00
2402 SUSPENSE - FRAUD & RESTITUTION	\$0.00
2404 SUSPENSE - OTHER	\$0.00
2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD	\$0.00
24054 United Way Employee Contribution hold	\$0.00
24055 EMPLOYEE TAX LIABILITY HOLDING Account	\$0.00
<b>Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD</b>	<b>\$0.00</b>
2410 ADVANCES FROM OEL	\$0.00

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24101 Advances Form OEL - SR	2,000,000.00
24102 Advances from OEL - VPK	300,000.00
24103 Advances from OEL - CRRSA	\$0.00
24104 Advances from OEL - ARPA	\$0.00
<b>Total for 2410 ADVANCES FROM OEL</b>	<b>\$2,300,000.00</b>
2420 Deferred Revenue	\$0.00
2500 ST Lease Liabilty ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
<b>Total for Other Current Liabilities</b>	<b>\$4,019,786.84</b>
<b>Total for Current Liabilities</b>	<b>\$4,414,642.85</b>
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
<b>Total for Long-term Liabilities</b>	<b>\$84,254.31</b>
<b>Total for Liabilities</b>	<b>\$4,498,897.16</b>
Equity	
2700 OPENING EQUITY	\$0.00
2701 FY 0708 OPENING EQUITY ITEMS (deleted)	\$0.00
<b>Total for 2700 OPENING EQUITY</b>	<b>\$0.00</b>
2705 UNRESTRICTED - NET ASSETS	\$0.00
3000 Opening balance equity	\$0.00
3200 Unrestricted Net Assets	110,448.43
Retained Earnings	102,994.02
Net Revenue	2,647.61
<b>Total for Equity</b>	<b>\$216,090.06</b>
<b>Total for Liabilities and Equity</b>	<b>\$4,714,987.22</b>

Accrual Basis Tuesday, May 19, 2026 10:00 AM GMT-05:00

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# EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Financial Position

As of May 31, 2026

	Total
<b>Assets</b>	
Current Assets	
Bank Accounts	
1114 Renasant Bank - CHECKING	2,374,144.18
1115 PETTY CASH	100.00
<b>Total for Bank Accounts</b>	<b>\$2,374,244.18</b>
Accounts Receivable	
1100 *Accounts Receivable	
1102 Grants Receivable	536,386.29
<b>Total for 1100 *Accounts Receivable</b>	<b>\$536,386.29</b>
<b>Total for Accounts Receivable</b>	<b>\$536,386.29</b>
Other Current Assets	
1151 PREPAID	
1152 PREPAID -POSTAGE	288.57
<b>Total for 1151 PREPAID</b>	<b>\$288.57</b>
1200 DEPOSITS	8,850.00
<b>Total for Other Current Assets</b>	<b>\$9,138.57</b>
<b>Total for Current Assets</b>	<b>\$2,919,769.04</b>
Fixed Assets	
1340 F.A. - FURNITURE & EQUIPMENT	218,949.73
1349 ACCUMULATED DEPRECIATION 1349	-\$199,705.20
13491 Accumulated depreciation	-19,244.53
<b>Total for 1349 ACCUMULATED DEPRECIATION 1349</b>	<b>-\$218,949.73</b>
<b>Total for Fixed Assets</b>	<b>\$0.00</b>
Other Assets	
1370 Right of Use Asset	\$602,861.00
1371 ROU Asset Accumulated Amortization	-385,482.49
<b>Total for 1370 Right of Use Asset</b>	<b>\$217,378.51</b>
<b>Total for Other Assets</b>	<b>\$217,378.51</b>
<b>Total for Assets</b>	<b>\$3,137,147.55</b>

# EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Financial Position

As of May 31, 2026

	Total
<hr/>	
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	\$92,175.71
21201 Accounts Payable (A/P)	-1,344,433.73
<b>Total for 2120 ACCOUNTS PAYABLE</b>	<b>-\$1,252,258.02</b>
<b>Total for Accounts Payable</b>	<b>-\$1,252,258.02</b>
Credit Cards	
1146 2787 - WW - THE FIRST CC	4,503.14
<b>Total for Credit Cards</b>	<b>\$4,503.14</b>
Other Current Liabilities	
2199-wa Due to Service Providers	1,415,617.00
2210 Payroll wages and tax to pay	
29981 Accrued Payroll	67,596.73
<b>Total for 2210 Payroll wages and tax to pay</b>	<b>\$67,596.73</b>
2250 Interest-Due to State of FL	1,866.20
2410 ADVANCES FROM OEL	\$0.00
24101 Advances Form OEL - SR	773,665.45
24102 Advances from OEL - VPK	300,000.00
<b>Total for 2410 ADVANCES FROM OEL</b>	<b>\$1,073,665.45</b>
2500 ST Lease Liability ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
<b>Total for Other Current Liabilities</b>	<b>\$2,793,497.96</b>
<b>Total for Current Liabilities</b>	<b>\$1,545,743.08</b>
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
<b>Total for Long-term Liabilities</b>	<b>\$84,254.31</b>
<b>Total for Liabilities</b>	<b>\$1,629,997.39</b>
Equity	
3200 Unrestricted Net Assets	110,406.87
Retained Earnings	102,994.02
Net Revenue	1,293,749.27
<b>Total for Equity</b>	<b>\$1,507,150.16</b>
<b>Total for Liabilities and Equity</b>	<b>\$3,137,147.55</b>

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# EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity

May 2026

	Total
<b>Revenue</b>	
3300 REVENUES - STATE FUNDING	
33001 REVENUES - STATE FUNDING SR	1,722,908.34
<b>Total for 3300 REVENUES - STATE FUNDING</b>	<b>\$1,722,908.34</b>
3340 REVENUES - UNIV of FL	60.00
3350 Prior Period Income/Expense	12,249.53
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.25
3466 Restricted Income	25,844.00
<b>Total for Revenue</b>	<b>\$1,780,968.12</b>
<b>Cost of Goods Sold</b>	
4000 (6501) DIRECT PROVIDER PAYMENTS	
4002 (6501) VPK Provider Payments	170,352.33
<b>Total for 4000 (6501) DIRECT PROVIDER PAYMENTS</b>	<b>\$170,352.33</b>
<b>Total for Cost of Goods Sold</b>	<b>\$170,352.33</b>
<b>Gross Profit</b>	<b>\$1,610,615.79</b>
<b>Expenditures</b>	
41111 Payroll expenses	
4110 (5001) SALARIES	152,313.29
4111 Payroll Fees	2,258.00
4120 (5005) EMPLOYER TAX & WORKMEN'S COMP	17,043.84
4212 (5020) Payroll Expenditures	895.27
4213 401K Match	2,342.75
<b>Total for 41111 Payroll expenses</b>	<b>\$174,853.15</b>
4220 (5010) INSURANCE - VISION & DENTAL	\$1,876.49
4221 Dental & Vision EE Portion	-0.02
<b>Total for 4220 (5010) INSURANCE - VISION &amp; DENTAL</b>	<b>\$1,876.47</b>
4230 (5010) BENEFITS - HEALTH INSURANCE	37,914.50
4240 (5030) BENEFITS - LIFE INSURANCE	
4241 Voluntary Insurance	-0.01
<b>Total for 4240 (5030) BENEFITS - LIFE INSURANCE</b>	<b>-\$0.01</b>
4251 Insurance-STD-100% ER	1,067.21
4271 Basic Term Life-100% ER	243.62
4310 (6002) PROF. & TECH. SERV. - AUDIT	3,210.00
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	5,456.35
4320 (7260) INSURANCE - GEN. LIABILITY	6.40
4325 INSURANCE - BONDING & D.O.	6,787.99

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# EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity

May 2026

	Total
4330 (7501) TRAVEL - OUT OF TOWN	-674.65
4340 (7510) TRAVEL - LOCAL	431.45
4355 (7001) DOCUMENT STORAGE	135.79
4360 (7001) RENT	12,123.24
4365 (7101) EQUIPMENT LEASES	600.64
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	2,166.25
4375 (7051) POSTAGE	154.98
4400 (5101) EMPLOYEE TRAINING & EDUCATION	2,081.42
4450 (7420) NON-EMP TRAINING	-187.14
4510 (7151) OFFICE SUPPLIES	436.07
4515 Event Costs	154.30
4520 (7401/7405) PROGRAM SUPPLIES	37,128.66
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	14,957.81
4530 (6025) PRINTING	4,572.25
4550 (7620) DUES, FEES & SUBSCRIPTIONS	543.59
4640 (7302) FURNITURE & EQUIP (UNDER \$1K)	819.99
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	624.64
4999 Audit WP Account	-75.00
7900 Individuals Restitution	12,249.53
<b>Total for Expenditures</b>	<b>\$319,659.50</b>
<b>Net Operating Revenue</b>	<b>\$1,290,956.29</b>
<b>Net Revenue</b>	<b>\$1,290,956.29</b>

EARLY LEARNING COALITION OF ESCAMBIA COUNTY  
 1146 2787 - WW - THE FIRST CC, Period Ending 06/01/2026

Acct # 1146  
 OCA Code: \_\_\_\_\_  
 Posted Date: 6/4/26  
 Posted By: CG  
 Reviewed By: [Signature]

**RECONCILIATION REPORT**

Reconciled on: 06/04/2026

Reconciled by: Clay Gillis

Any changes made to transactions after this date aren't included in this report.

**Summary**

	USD
Statement beginning balance.....	8,509.90 -
Charges and cash advances cleared (15).....	4,503.14 -
Payments and credits cleared (4).....	-8,509.90 -
Statement ending balance.....	<u>4,503.14</u> -
Register balance as of 06/01/2026.....	4,503.14

**Details**

Charges and cash advances cleared (15)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/07/2026	Expense	3781	HILTON TAMPA AIRPO...	338.00 ✓
05/07/2026	Expense	3906	HILTON TAMPA AIRPO...	338.00 +
05/07/2026	Expense	3500	AVIS RENTAL CAR	94.71 +
05/11/2026	Expense	4818	Gallery Night Pensacola	100.00 ✓
05/11/2026	Expense	0827	Creative Center for Child...	450.00 ✓
05/13/2026	Expense	7881	FLAEYC	370.30 +
05/13/2026	Expense	9474	FLAEYC	370.30 +
05/13/2026	Expense	0733	ONE GOAL	225.00 +
05/14/2026	Expense	2854	FLORIDA STATE UNIVE...	665.82 ✓
05/15/2026	Expense	3964	Sam's Club	154.30 +
05/15/2026	Expense	4606	HILTON HOTEL TALLA...	142.35 ✓
05/15/2026	Expense	9509	BLINGFEST CREATIONS	645.20 +
05/21/2026	Expense	7843	ZOOM VIDEO COMMU...	318.55 +
05/29/2026	Expense	4985	Becker's	65.57 ✓
05/29/2026	Expense	6340	Florida Notary Services	225.04 ✓
<b>Total</b>				4,503.14

Payments and credits cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/05/2026	Credit Card Credit	4827	HILTON TAMPA DOWN...	-717.51
05/05/2026	Credit Card Credit	5444	HILTON TAMPA DOWN...	-717.51
05/05/2026	Credit Card Credit	5436	HILTON TAMPA DOWN...	-717.51
05/27/2026	Credit Card Payment		Renasant Bank	-6,357.37
<b>Total</b>				-8,509.90

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**Renasant Bank**

June 2026 Statement

Open Date: 05/02/2026 Closing Date: 06/01/2026

Page 1 of 4

Account Ending in: #### #### 2787

Visa® Business Real Rewards Card

**Elan Financial Services**  
BUS 30 ELN

1-866-552-8855

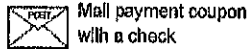
EARLY LEARNING COALIT (CPN 002492178)

<b>New Balance</b>	<b>\$4,503.14</b>
<b>Minimum Payment Due</b>	<b>\$46.00</b>
<b>Payment Due Date</b>	<b>06/28/2026</b>
<small>Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay up to a \$41.00 Late Fee and your APRs may be increased up to the Penalty APR of 30.74%.</small>	

<b>Reward Points</b>	
Earned This Statement	3,526
Reward Center Balance as of 02/25/2026	42,342
For details, see your rewards summary.	

<b>Activity Summary</b>		
Previous Balance	+	\$8,509.90
Payments	-	\$6,357.37 CR
Other Credits	-	\$2,152.53 CR
Purchases	+	\$4,503.14
Balance Transfers		\$0.00
Advances		\$0.00
Other Debits		\$0.00
Fees Charged		\$0.00
Interest Charged		\$0.00
<b>New Balance</b>	<b>=</b>	<b>\$4,503.14</b>
<b>Past Due</b>		<b>\$0.00</b>
<b>Minimum Payment Due</b>		<b>\$46.00</b>
Credit Line		\$35,000.00
Available Credit		\$30,496.86
Days in Billing Period		31

**Payment Options:**



Mail payment coupon with a check



Pay online at myaccountaccess.com



Pay by phone 1-866-552-8855

No payment is required.

CPN 002492178



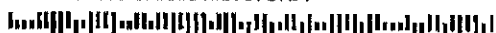
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**Automatic Payment**

24-Hour Elan Financial Services: 1-866-552-8855

- to pay by phone
- to change your address

Account Ending in: #### #### 2787
Your new full balance of \$4,503.14 will be automatically deducted from your account on 06/27/26.

00000012485 000638186767372 P  
  
 EARLY LEARNING COALIT  
 ACCOUNTS PAYABLE  
 1720 W FAIRFIELD DR  
 PENSACOLA FL 32501-1052

CA25

**Renasant Bank**

June 2026 Statement 05/02/2026 - 06/01/2026  
 EARLY LEARNING COALIT (CPN 002492178)

Elan Financial Services ( 1-866-552-8855

**Real Rewards**

<b>Rewards Center Activity as of 02/25/2026</b>	
Rewards Center Activity*	0
Rewards Center Balance	42,342

\*This item includes points redeemed, expired and adjusted.

Rewards Earned	This Statement	Year to Date
Points Earned on Net Purchases	3,526	28,727
FIRST USE BONUS	0	2,500
<b>Total Earned</b>	<b>3,526</b>	<b>31,227</b>

**Important Messages**

**Paying Interest:** You have a 24 to 30 day interest-free period for Purchases provided you have paid your previous balance in full by the Payment Due Date shown on your monthly Account statement. In order to avoid additional INTEREST CHARGES on Purchases, you must pay your new balance in full by the Payment Due Date shown on the front of your monthly Account statement.

There is no interest-free period for transactions that post to the Account as Advances or Balance Transfers except as provided in any Offer Materials. Those transactions are subject to interest from the date they post to the Account until the date they are paid in full.

Your payment of \$4503.14 will be automatically deducted from your bank account on 06/27/2026. Please refer to your AutoPay Terms and Conditions for further information regarding this account feature.

**Transactions** MAXWELL MICHELLE R Credit Limit \$5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Other Credits</b>					
05/12	05/05	4827	HILTON TAMPA DOWNTOWN 813-2043000 FL MERCHANDISE/SERVICE RETURN FOLIO: 1331595	\$717.51CR	✓
05/12	05/05	5436	HILTON TAMPA DOWNTOWN 813-2043000 FL MERCHANDISE/SERVICE RETURN FOLIO: 1331566	\$717.51CR	✓
05/12	05/05	5444	HILTON TAMPA DOWNTOWN 813-2043000 FL MERCHANDISE/SERVICE RETURN FOLIO: 1331593	\$717.51CR	✓
<b>Purchases and Other Debits</b>					
05/21	05/20	7843	ZOOM.COM 888-799-9668 ZOOM.US CA	\$318.55	✓
<b>Total for Account ##### 9812</b>				<b>\$1,833.98CR</b>	

**Transactions** ENGEL DAWN T Credit Limit \$5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Purchases and Other Debits</b>					

Continued on Next Page

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**Renasant Bank**

June 2026 Statement 05/02/2026 - 06/01/2026  
 EARLY LEARNING COALIT (CPN 002492178)

Elan Financial Services ( 1-866-552-8855

**Transactions ENGEL DAWN Credit Limit \$5000**

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
05/08	05/07	3781	HILTON TPA AIRPORT WES 813-8776688 FL FOLIO: 50067636	\$338.00	✓
05/08	05/07	3906	HILTON TPA AIRPORT WES 813-8776688 FL FOLIO: 47880244	\$338.00	✓
05/08	05/07	3500	AVIS RENT-A-CAR PENSACOLA FL FOR 02 DAYS RENTL: U622773502 MITCHELL ANGELA	\$94.71	✓
05/12	05/11	4818	IN *GALLERY NIGHT PENS 850-9824653 FL	\$100.00	✓
05/12	05/11	0827	CCCRT CCCRT.ORG FL	\$450.00	✓
05/18	05/14	2854	FLORIDA STATE UNIV 800-3398131 FL	\$665.82	✓
05/18	05/15	9509	IN *BLINGFEST CREATION 850-7126098 FL	\$645.20	✓
06/01	05/29	4985	BECKERS SCHOOL SUPPLIE 800-523-1490 NJ	\$65.57	✓
<b>Total for Account ##### 2806</b>				<b>\$2,697.30</b>	

**Transactions HENDERSON ALPHONSA Credit Limit \$35000**

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Purchases and Other Debits</b>					
05/08	05/07	6340	NNA SERVICES LLC WWW.NATIONALN CA	\$225.04	✓
05/14	05/13	9474	FLAEYC* REG1BF5U6RL FLAEYC.ORG FL	\$370.30	✓
05/14	05/13	7881	FLAEYC* REG27LWF8WH FLAEYC.ORG FL	\$370.30	✓
05/18	05/15	3964	SAMS CLUB #8119 850-484-7508 FL	\$154.30	✓
05/18	05/15	0733	CCCRT CCCRT.ORG FL	\$225.00	✓
05/22	05/21	4606	GUESTRS*DOUBLETREE 800-468-3578 TX	\$142.35	✓
<b>Total for Account ##### 9826</b>				<b>\$1,487.29</b>	

**Transactions BILLING ACCOUNT ACTIVITY**

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
<b>Payments and Other Credits</b>					
05/27	05/27	MTC	PAYMENT THANK YOU	\$6,357.37CR	✓
<b>Total for Account ##### 2787</b>				<b>\$6,357.37CR</b>	

2026 Totals Year-to-Date	
Total Fees Charged in 2026	\$0.00
Total Interest Charged in 2026	\$0.00

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### What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, please call us at the telephone number on the front of this statement, or write to us at: Elan Financial Services, P.O. Box 6335, Fargo, ND 58125-6335.

In your letter or call, give us the following information:

- ▶ Account Information: Your name and account number.
  - ▶ Dollar amount: The dollar amount of the suspected error.
  - ▶ Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.
- You must contact us within 60 days after the error appeared on your statement. While we investigate whether or not there has been an error, the following are true:

- ▶ We cannot try to collect the amount in question, or report you as delinquent on that amount.
- ▶ The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- ▶ While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- ▶ We can apply any unpaid amount against your credit limit.

### Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing at: Elan Financial Services, P.O. Box 6335, Fargo, ND 58125-6335. While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.

### Important Information Regarding Your Account

**1. INTEREST CHARGE: Method of Computing Balance Subject to Interest Rate:** We calculate the periodic rate or interest portion of the INTEREST CHARGE by multiplying the applicable Daily Periodic Rate ("DPR") by the Average Daily Balance ("ADB") (including new transactions) of the Purchase, Advance and Balance Transfer categories subject to interest, and then adding together the resulting interest from each category. We determine the ADB separately for the Purchases, Advances and Balance Transfer categories. To get the ADB in each category, we add together the daily balances in those categories for the billing cycle and divide the result by the number of days in the billing cycle. We determine the daily balances each day by taking the beginning balance of those Account categories (including any billed but unpaid interest, fees, credit insurance and other charges), adding any new interest, fees, and charges, and subtracting any payments or credits applied against your Account balances that day. We add a Purchase, Advance or Balance Transfer to the appropriate balances for those categories on the later of the transaction date or the first day of the statement period. Billed but unpaid interest on Purchases, Advances and Balance Transfers is added to the appropriate balances for those categories each month on the statement date. Billed but unpaid Advance Transaction Fees are added to the Advance balance of your Account on the date they are charged to your Account. Any billed but unpaid fees on Purchases, credit insurance charges, and other charges are added to the Purchase balance of the Account on the date they are charged to the Account. Billed but unpaid fees on Balance Transfers are added to the Balance Transfer balance of the Account on the date they are charged to the Account. In other words, billed and unpaid interest, fees, and charges will be included in the ADB of your Account that accrues interest and will reduce the amount of credit available to you. To the extent credit insurance charges, overlimit fees, Annual Fees, and/or Travel Membership Fees may be applied to your Account, such charges and/or fees are not included in the ADB calculation for Purchases until the first day of the billing cycle following the date the credit insurance charges, overlimit fees, Annual Fees and/or Travel Membership Fees (as applicable) are charged to the Account. Prior statement balances subject to an interest-free period that have been paid on or before the payment due date in the current billing cycle are not included in the ADB calculation. If you do not pay your New Balance in full by the Payment Due Date, you will not get an interest-free period on Purchases again until you pay the New Balance in full by the Payment Due Date for two billing cycles in a row.

**2. Payment Information:** We will accept payment via check, money order, the internet (including mobile and online) or phone or previously established automatic payment transaction. You must pay us in U.S. Dollars. If you make a payment from a foreign financial institution, you will be charged and agree to pay any collection fees added in connection with that transaction. The date you mail a payment is different than the date we receive the payment. The payment date is the day we receive your check or money order at Elan Financial Services, P.O. Box 790408, St. Louis, MO 63179-0408 or the day we receive your internet or phone payment. All payments by check or money order accompanied by a payment coupon and received at this payment address will be credited to your Account on the day of receipt if received by 5:00 p.m. CT on any banking day. Payments sent without the payment coupon or to an incorrect address will be processed and credited to your Account within 5 banking days of receipt. Payments sent without a payment coupon or to an incorrect address may result in a delayed credit to your Account, additional INTEREST CHARGES, fees, and/or Account suspension. The deadline for on-time internet and phone payments varies, but generally must be made before 5:00 p.m. CT to 8 p.m. CT depending on what day and how the payment is made. Please contact Elan Financial Services for internet, phone, and mobile crediting times specific to your Account and your payment option. Banking days are all calendar days except Saturday, Sunday and federal holidays. Payments due on a Saturday, Sunday or federal holiday and received on those days will be credited on the day of receipt. There is no prepayment penalty if you pay your balance at any time prior to your payment due date.

**3. Credit Reporting:** We may report information on your Account to Credit Bureaus. Late payments, missed payments or other defaults on your Account may be reflected in your credit report.

**Renasant Bank**

June 2026 Statement 05/02/2026 - 06/01/2026  
EARLY LEARNING COALIT (CPN 002492178)

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Elan Financial Services ( 1-866-552-8855

**Interest Charge Calculation**

Your Annual Percentage Rate (APR) is the annual interest rate on your account.


\*\*APR for current and future transactions.

Balance Type	Balance By Type	Balance Subject to Interest Rate	Variable	Interest Charge	Annual Percentage Rate	Expires with Statement
**BALANCE TRANSFER	\$0.00	\$0.00	YES	\$0.00	17.49%	
**PURCHASES	\$4,603.14	\$0.00	YES	\$0.00	17.49%	
**ADVANCES	\$0.00	\$0.00	YES	\$0.00	29.49%	

**Contact Us**

 Phone

Voice: 1-866-552-8855  
TDD: 1-888-352-6455  
Fax: 1-866-807-9053

 Questions

Elan Financial Services  
P.O. Box 6363  
Fargo, ND 58125-6363



Mail payment coupon with a check

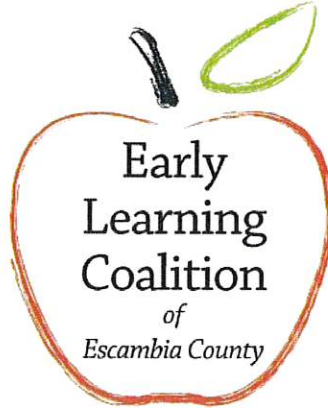
Elan Financial Services  
P.O. Box 790408  
St. Louis, MO 63179-0408



Online

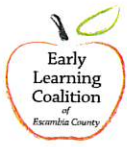
[myaccountaccess.com](http://myaccountaccess.com)

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**Executive Committee Meeting**  
**June 25, 2026**  
**Meeting Package**

<b>1. Agenda</b>	<b>1-2</b>
<b>2. FY 2026-2027 Budget</b>	<b>3</b>
<b>3. FY 2024-2025 Form 990</b>	<b>4-35</b>
<b>4. CRI Audit &amp; 990 Engagement Letter</b>	<b>36-48</b>
<b>5. SR/VPK Status Report</b>	<b>49-51</b>
<b>6. Contract &amp; Summary Report</b>	<b>52-53</b>
<b>7. FY 2026-2027 Grant Agreement</b>	<b>Att</b>
<b>8. 2026-2027 Grant Agreement Crosswalk</b>	<b>54-55</b>
<b>9. Eligibility &amp; Enrollment Requirements</b>	<b>56-63</b>
<b>10. Waitlist Policy &amp; Procedures</b>	<b>64-68</b>
<b>11. Disenrollment Policy &amp; Procedure</b>	<b>69-71</b>
<b>12. Sliding Fee Schedule</b>	<b>72-76</b>
<b>13. Eligibility Priorities</b>	<b>77-78</b>
<b>14. Needs Assessment</b>	<b>Att</b>



## Executive/Finance Committee Meeting

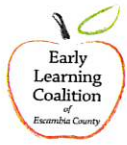
June 25, 2026, at 9:00 a.m.

### Agenda

- I. Welcome and Introduction
  - a. Notification of the Executive/Finance Committee Meeting scheduled for June 25, 2026, was sent to the Pensacola News Journal and posted to the Coalition Public Calendar Board on June 10, 2026.
- II. Public Comments **(EA)**
- III. Consent Agenda **(EA)**
  - a. Approval of the Consent Agenda: Agenda, Financials for March, April and May 2026 and Minutes of April 30, 2026.
- IV. Coalition Status Reports: Financial Update, SR/VPK Status Report, and Contracting Summary **(D)**
  - a. Financials
  - b. ELC FY2026-2027 Budget **(EA)**
  - c. ELC 2024-2025 Form 990 **(EA)**
  - d. CRI Audit & 990 Engagement Letters **(D)**
  - e. DEL REOB/DEOB - \$1M **(D)**
  - f. SR Match – ECT/Property Taxes **(D)**
  - g. End of Year Closeout – Risk Mitigating Line of Credit **(D)**
  - h. SR/VPK Status Report **(D)**
  - i. Contracting Summary **(D)**
- V. Committee Recommendations  
None.
- VI. Executive Director Updates
  - a. Staff Engagement **(D)**
  - b. Strategic Plan – Community Needs Assessment **(D)**
  - c. ED Evaluation **(D)**
  - d. Ongoing Efforts
    - 1) Panhandle Group
    - 2) Incentive Initiative – Educator Incentive, Provider CQIF Pilot, & Pre-Verbal Child **(D)**
    - 3) Community Partnerships **(D)**
- VII. Old Business
  - a. Results of Provider Terminations **(D)**
  - b. Revised Employee Handbook - Update **(D)**
  - c. Revised By-Laws – Update **(D)**

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.*



## Executive/Finance Committee Meeting

- VIII. New Business
- a. FY 2026-2027 Early Learning Grant Agreement **(EA)**
  - b. Eligibility and Enrollment Requirements **(EA)**
  - c. School Readiness Application and Waiting List Policies & Procedures **(CR)**
  - d. Disenrollment Policies & Procedures **(CR)**
  - e. Sliding Fee Schedule **(D)**
  - f. Eligibility Priorities **(D)**
  - g. Needs Assessment **(D)**
  - h. CCDF Salary Cap Testing Report **(D)**
  - i. Board Member Update **(D)**
  - j. Executive Director FY 2026-2027 Travel Approval **(CR)**
- IX. Audits and Reviews In-Progress
- a. 2024-2025 Financial Fiscal Monitoring Report #2
- X. Adjourn

**Next Meeting: July 23, 2026, 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.*

AS OF: 2 JUN 82	FY23-24 Budget	FY24-25 Budget	FY25-26 Budget	FY26-27 Budget EST	Delta	NOTES	%of NOA
<b>Income</b>							
NOA Amount - SR Program*	17,324,851.00	18,342,173.00	17,693,112.72	16,653,183.00	(1,039,929.72)	From CONF Report SR + Block Grant	74.65%
June 25 PY Invoice in 25-26 NOA	-	-	1,381,625.28	-	(1,381,625.28)	Reverted June 25 SR Costs, Incl. 25-26 NOA	0.00%
Gold Seal Differential	326,425.00	364,810.00	368,944.00	330,871.62	(38,072.38)	Based on 1.99% historical	1.48%
Quality Performance Differentials	756,699.00	708,991.00	868,415.00	728,451.61	(139,963.39)	Based on 4.37% historical	3.27%
22-23 SRPA/ 24-25-26 SR Plus	NA	195,172.00	73,628.00	69,016.78	(4,811.22)	Estimate based on current budget	0.31%
Special Needs Differential	165,805.00	94,374.00	-	-	0.00		0.00%
NOA Amount - VPK	4,878,739.00	4,967,033.00	4,882,564.00	4,486,067.25	(396,496.75)	From CONF Report	20.11%
NOA Amount VPKPA	42,829.00	43,048.00	41,072.00	41,431.41	359.41	Estimate based on current expenditures	0.19%
DEL NOA TOTAL	23,495,348.00	24,715,801.00	25,309,361.00	22,309,021.67	(3,000,339.33)		100.00%
Local SR Match	238,875.00	238,875.00	238,875.00	19,906.00	(218,969.00)	ECT Local Match	
<b>TOTAL INCOME :</b>	<b>23,734,223.00</b>	<b>24,954,476.00</b>	<b>25,548,236.00</b>	<b>22,328,927.67</b>	<b>(3,219,308.33)</b>		
<b>Expenditures</b>				2.2% Inflation 100% FTEs			% of SR
Employee Salaries	2,005,287.86	2,047,510.00	1,947,887.00	2,293,024.94	345,137.94	Based on new ED salary, 92.5% FTEs and 2.0% COLA	13.55%
Payroll Processing	26,946.57	27,000.00	24,000.00	28,289.81	4,289.81	Estimate based on current expenditures	0.2%
Employee Recruitment	1,102.76	1,200.00	6,220.00	1,767.03	(4,452.97)	Estimate based on current expenditures	0.0%
Benefits - Health Ins.	390,000.00	450,000.00	450,000.00	444,564.69	(5,435.31)	Estimate based on current expenditures	2.6%
Benefits - Short Term Disab.	15,675.00	16,000.00	16,000.00	12,550.14	(3,448.86)	Estimate based on current expenditures 0% INFL	0.1%
Benefits - Retirement	31,850.00	32,000.00	32,000.00	32,744.62	744.62	Estimate based on current expenditures 0% INFL	0.2%
Workmans Compensation Ins.	9,935.00	10,000.00	10,000.00	167,789.14	157,789.14	Estimate based on current expenditures 0% INFL	1.0%
Prof. and Tech. Services	70,000.00	70,000.00	95,456.00	79,096.05	(16,359.95)	Estimate based on current expenditures	0.5%
INSURANCE PREMIUMS (Gen cov)	12,245.15	12,000.00	12,000.00	17,393.38	5,393.38	Estimate based on current expenditures	0.1%
D&O / BONDING INSURANCE	6,260.00	6,400.00	6,400.00	7,567.69	1,167.69	Estimate based on current expenditures 0% INFL	0.0%
Travel - In State (Out of Town)	10,000.00	9,628.72	5,700.00	12,379.40	6,679.40	Estimate based on current expenditures	0.1%
Travel - Out of State	-	-	-	0.00	0.00		0.0%
Travel - Local	10,000.00	13,115.95	13,522.00	15,000.00	1,478.00	Estimate based on current expenditures	0.1%
Repairs and Maint. - Bldg.	2,000.00	1,000.00	1,000.00	1,000.00	0.00	Estimate based on current expenditures	0.0%
Document Storage	1,250.00	1,250.00	1,250.00	1,757.73	507.73	Estimate based on current expenditures	0.0%
Repairs and Maint. - Comp. & Equip.	1,450.00	1,500.00	-	6,785.28	6,785.28	Estimate based on current expenditures	0.0%
Rentals - Building - Main	138,230.40	144,000.00	142,564.90	146,663.64	7,098.74	Estimated new lease costs 1/2 year 0% INFL	0.9%
EQUIP RENTAL	8,100.00	8,000.00	8,000.00	8,176.15	176.15	Estimate based on current expenditures	0.0%
Communications	34,000.00	34,000.00	34,000.00	38,421.60	4,421.60	Estimate based on current expenditures	0.2%
Postage	2,215.00	2,000.00	2,000.00	3,740.27	1,740.27	Estimate based on current expenditures	0.0%
Utilities	-	-	-	0.00	0.00		0.0%
Contract Services : HEALTH DEPT	-	-	-	0.00	0.00		0.0%
Temporary / Contract Labor	-	-	-	0.00	0.00		0.0%
Staff Training & Education	10,000.00	5,000.00	2,000.00	3,985.43	1,985.43	Subset Quality Budget	0.0%
Non-Employee Training	-	-	-	8,205.75	8,205.75	Estimate based on current expenditures	0.0%
Office Supplies	10,780.00	10,000.00	10,000.00	6,666.29	(1,333.71)	Estimate based on current expenditures	0.1%
Program Supplies	102,000.00	100,074.00	100,000.00	169,334.04	69,334.04	Estimate based on current expenditures	1.0%
Printing	10,020.00	10,000.00	5,000.00	7,134.62	2,134.62	Estimate based on current expenditures	0.0%
Furniture and Equipment (under \$1K)	15,000.00	15,000.00	10,000.00	914.21	(9,085.79)	Estimate based on 10 new computers	0.0%
Furniture and Equipment (over \$1K)	7,500.00	-	-	10,000.00	10,000.00	No anticipated Expenditures	0.1%
Computer Software	20,000.00	20,000.00	20,000.00	5,814.73	(14,185.27)	Estimate based on IT input	0.0%
Web and Online services	33,100.00	32,000.00	1,000.00	61,312.00	60,312.00	TORCH and TANDEM	0.4%
Dues & Subscriptions	5,490.00	6,600.00	6,600.00	15,722.74	9,122.74	Estimate based on current expenditures 0% INFL	0.1%
Taxes, Fees & Licenses	2,925.00	3,000.00	3,000.00	3,000.00	0.00	Estimate based on current expenditures	0.0%
Quality Initiatives	318,000.00	235,000.00	335,000.10	100,000.00	(235,000.10)	Does not include salaries, travel	0.6%
<b>Non-Direct Subtotal</b>	<b>3,315,564.74</b>	<b>3,323,278.67</b>	<b>3,300,600.00</b>	<b>3,715,801.69</b>	<b>415,201.69</b>		21.9%
SR Direct Slots	14,071,873.26	15,120,510.33	14,480,301.72	12,978,812.72	(1,501,468.00)	SR slot expenses less Match and GS	
SRMAT	406,761.00	416,832.00	424,661.00	19,906.00	(404,755.00)	DEL's plus ECT's	
June 25 PY Invoice in 25-26 NOA	-	-	1,381,625.28	-	(1,381,625.28)	Reverted June 25 SR Costs, Incl. 25-26 NOA	
Quality Performance Incentive	756,699.00	708,991.00	868,415.00	728,451.61	(139,963.39)	Incl. in SR Services Total Prior to 22-23	
Gold Seal Differential	326,425.00	364,810.00	368,944.00	330,871.62	(38,072.38)	Incl. in SR services again - GS Only Portion	
Special Needs Differential (QPI)	165,805.00	94,374.00	-	-	0.00	Added Mid-Year 22-23 (Remains unspent)	
VPK Slots Services	4,691,095.00	4,730,508.00	4,650,061.00	4,486,067.25	(163,993.75)	VPK NOA total less 5% Admin	
VPK \$15/Hour Incentive	526,409.00	-	-	-	0.00	Cost embedded in Salaries and Travel	
ARPA/CRSA/JESSER Grant	6,838,856.00	-	-	-	0.00	Program Ended 23-24	
22-23 SRPA/ 24-25-26 SR Plus	NA	195,172.00	73,628.00	69,016.78	(4,811.22)	NOA issued 25AUG 25, Incl. admin costs	
<b>Direct Services/Incentives Total</b>	<b>27,784,923.26</b>	<b>21,436,025.33</b>	<b>22,174,008.00</b>	<b>18,613,125.98</b>	<b>(3,560,882.02)</b>		
<b>TOTAL BUDGET :</b>	<b>31,100,488.00</b>	<b>24,954,476.00</b>	<b>25,548,236.00</b>	<b>22,328,927.67</b>	<b>(3,219,308.33)</b>		
Revenue DELTA	7,366,265.00	-	-	(0.00)			
				Positive is a Surplus			
<b>Required SR Benchmarks :</b>	<b>Budgeted Amt</b>	<b>Estimated %</b>				<b>NOTES</b>	
SR Slots - 78% min	13,457,089.06	78.23%					
SR Admin - 5% max	413,500.01	2.43%					Includes staff wages and benefits
SR Admin/Non-Direct/Quality - 22% max	3,526,965.56	20.77%					Includes wages, benefits, nonslot costs, less VPK admin
SR Quality - 4% min	1,971,169.20	11.61%					DEL quality no longer incl. GS, QPI, Spec Needs
SR Quality w/o salaries or Shared Pool	771,786.13	4.54%					Quality less salaries and Shared Pool

Revised:29 MAY26

May 15, 2026

Escambia County School Readiness  
Coalition, Inc.  
1720 W Fairfield Dr 100/400  
Pensacola, FL 32501

Escambia County School Readiness Coalition, Inc.:

Enclosed is the organization's 2024 Exempt Organization return.

Specific filing instructions are as follows.

**FORM 990 RETURN:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2026.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

CRI Advisors

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2025

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**Prepared For:**

Escambia County School Readiness  
Coalition, Inc.  
1720 W Fairfield Dr 100/400  
Pensacola, FL 32501

---

**Prepared By:**

CRI Advisors, LLC  
4502 Hwy 20 East, Suite A  
Niceville, FL 32578

---

**Amount Due or Refund:**

Not applicable

---

**Make Check Payable To:**

Not applicable

---

**Mail Tax Return and Check (if applicable) To:**

Not applicable

---

**Return Must be Mailed On or Before:**

Not applicable

---

**Special Instructions:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office using our secure file transfer website – <https://criadv.hubsync.com/> . We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2026

CLIENT COPY

Form **8879-TE**

# IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

# 2024

Department of the Treasury  
Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer **ESCAMBIA COUNTY SCHOOL READINESS COALITION, INC.**

EIN or SSN  
**\*\*-\*\*\*3227**

Name and title of officer or person subject to tax **AL HENDERSON  
EXECUTIVE DIRECTOR**

### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <b>23,162,026.</b>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_ (EIN) \_\_\_\_\_ and that I have examined a copy of the

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **CRI ADVISORS, LLC** to enter my PIN **83227**  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date \_\_\_\_\_

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**50569536331**  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **CRI ADVISORS, LLC** Date **05/15/26**

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2024)

LHA 402521 12-26-24

15220515 794202 35-08560.000

2024.05070 ESCAMBIA COUNTY SCHOOL RE 35-08561

Lo

EXTENDED TO MAY 15, 2026

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2024

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2024 calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>ESCAMBIA COUNTY SCHOOL READINESS COALITION, INC.</b>		<b>D</b> Employer identification number <b>** - ***3227</b>
	Doing business as <b>EARLY LEARNING COALITION OF ESCA</b>		<b>E</b> Telephone number <b>850-595-5400</b>
	Number and street (or P.O. box if mail is not delivered to street address) <b>1720 W FAIRFIELD DR</b>	Room/suite <b>100/40</b>	
	City or town, state or province, country, and ZIP or foreign postal code <b>PENSACOLA, FL 32501</b>		<b>G</b> Gross receipts <b>23,162,026.</b>
<b>F</b> Name and address of principal officer: <b>AL HENDERSON</b> <b>1720 W. FAIRFIELD BLVD STE 100/400, PENSACOLA</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>WWW.ELCESCAMBIA.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			<b>L</b> Year of formation: <b>2000</b>
<b>M</b> State of legal domicile: <b>FL</b>			

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE ORGANIZATION WAS CREATED FOR THE ADMINISTRATION OF A COMPREHENSIVE PROGRAM OF SCHOOL READINESS</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>40</b>	
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>20</b>	
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>0.</b>	
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>0.</b>		
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>40,312,528.</b>	<b>23,136,268.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>0.</b>	<b>0.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,762.</b>	<b>0.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>180.</b>	<b>25,758.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>40,315,470.</b>	<b>23,162,026.</b>
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0.</b>	<b>0.</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>2,554,786.</b>	<b>2,672,796.</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0.</b>	<b>0.</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		<b>0.</b>	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		<b>37,862,124.</b>	<b>20,495,421.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>40,416,910.</b>	<b>23,168,217.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-101,440.</b>	<b>-6,191.</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	<b>2,093,201.</b>	<b>2,048,560.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>1,855,244.</b>	<b>1,816,794.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>237,957.</b>	<b>231,766.</b>

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	<b>AL HENDERSON, EXECUTIVE DIRECTOR</b>				
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	<b>HEATHER JOURDAN, CPA</b>	<b>HEATHER JOURDAN, CPA</b>	<b>05/15/26</b>		<b>P01451023</b>
Preparer Use Only	Firm's name	Firm's EIN	Phone no.		
	<b>CRI ADVISORS, LLC</b>	<b>** - ***5061</b>	<b>850-897-4333</b>		
Firm's address					
<b>4502 HWY 20 EAST, SUITE A NICEVILLE, FL 32578</b>					

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

LHA For Paperwork Reduction Act Notice, see the separate instructions. 432001 12-10-24 Form 990 (2024)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

ESCAMBIA COUNTY SCHOOL READINESS COALITION, INC.

Form 990 (2024)

\*\* - \*\*\* 3227 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: THE ORGANIZATION WAS CREATED FOR THE ADMINISTRATION OF A COMPREHENSIVE PROGRAM OF SCHOOL READINESS SERVICES THAT ENHANCE THE COGNITIVE, SOCIAL, AND PHYSICAL DEVELOPMENT OF CHILDREN AS SPECIFIED BY THE FLORIDA OFFICE OF EARLY LEARNING IN ACCORDANCE WITH FLORIDA STATUTES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 22,550,374. Including grants of \$ ) (Revenue \$ ) THE ORGANIZATION WAS CREATED FOR THE ADMINISTRATION OF A COMPREHENSIVE PROGRAM OF SCHOOL READINESS SERVICES THAT ENHANCE THE COGNITIVE, SOCIAL, AND PHYSICAL DEVELOPMENT OF CHILDREN AS SPECIFIED BY THE FLORIDA OFFICE OF EARLY LEARNING IN ACCORDANCE WITH FLORIDA STATUTES.

4b (Code: ) (Expenses \$ Including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ Including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 22,550,374.

Form 990 (2024)

ESCAMBIA COUNTY SCHOOL READINESS  
 COALITION, INC.

Form 990 (2024)

\*\* - \*\*\* 3227

Page 3

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i> .....		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X

ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.

Form 990 (2024)

\*\* - \*\*\*3227 Page 4

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.

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**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a	40	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11 Section 501(c)(12) organizations.</b> Enter:			
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			
If "Yes," complete Form 6069.			

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**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	17													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.														
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent		17												
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2											X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				3										X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4									X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?						5								X
<b>6</b> Did the organization have members or stockholders?							6							X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?								7a						X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									7b	X				
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
<b>a</b> The governing body?										8a	X			
<b>b</b> Each committee with authority to act on behalf of the governing body?											8b	X		
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O												9		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?															X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?															
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			11a											X	
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.															
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13															X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?															
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done															
<b>13</b> Did the organization have a written whistleblower policy?															X
<b>14</b> Did the organization have a written document retention and destruction policy?															X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?															
<b>a</b> The organization's CEO, Executive Director, or top management official										15a	X				
<b>b</b> Other officers or key employees of the organization															X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.															
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?															X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?															

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed FL
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
THOMAS G PORTER - 850-595-5400  
1720 WEST FAIRFIELD DR., SUITE 100/400, PENSACOLA, FL 32501

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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) AL HENDERSON EXECUTIVE DIRECTOR	40.00			X			136,245.	0.	0.	
(2) TAMMY HICKS INTERIM CHAIR	1.00	X		X			0.	0.	0.	
(3) MONA JACKSON TREASURER	1.00	X		X			0.	0.	0.	
(4) PAUL FETSKO MEMBER	1.00	X					0.	0.	0.	
(5) TARAE DONALDSON MEMBER	1.00	X					0.	0.	0.	
(6) DEBORAH TUCKER MEMBER	1.00	X					0.	0.	0.	
(7) CINDY KIRK MEMBER	1.00	X					0.	0.	0.	
(8) REGINALD DOGAN MEMBER	1.00	X					0.	0.	0.	
(9) DOUG BROWN MEMBER	1.00	X					0.	0.	0.	
(10) MARY ANN BICKERSTAFF MEMBER	1.00	X					0.	0.	0.	
(11) SHACONDRA PRIMM MEMBER	1.00	X					0.	0.	0.	
(12) BAMBI SEALY MEMBER	1.00	X					0.	0.	0.	
(13) MELISSA SIDOTI MEMBER	1.00	X					0.	0.	0.	
(14) EDNA WILLIAMS MEMBER	1.00	X					0.	0.	0.	
(15) CRAIG JONES SECRETARY	1.00	X		X			0.	0.	0.	
(16) BRIAN WYER MEMBER	1.00	X					0.	0.	0.	
(17) LINDSEY CANNON MEMBER	1.00	X					0.	0.	0.	



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**Part VIII** Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	23,135,728.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	540.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f			23,136,268.			
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a	Gross rents	(i) Real	(ii) Personal			
			6a				
			6b				
	c Rental income or (loss)			6c			
	d Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			7a				
			7b				
	b Less: cost or other basis and sales expenses			7b			
	c Gain or (loss)			7c			
	d Net gain or (loss)						
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
8a							
8b							
b Less: direct expenses			8b				
c Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19						
		9a					
		9b					
b Less: direct expenses			9b				
c Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances						
		10a					
		10b					
b Less: cost of goods sold			10b				
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11 a	MISCELLANEOUS INCOME	900099	25,758.	25,758.		
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			25,758.				
12 Total revenue. See instructions			23,162,026.	25,758.	0.	0.	

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	135,716.		135,716.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,857,309.	1,599,625.	257,684.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	679,771.	577,960.	101,811.	
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	60,575.		60,575.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	54,618.	47,199.	7,419.	
12 Advertising and promotion				
13 Office expenses	177,210.	161,951.	15,259.	
14 Information technology	18,947.	16,370.	2,577.	
15 Royalties				
16 Occupancy				
17 Travel	24,040.	21,511.	2,529.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	21,220.	12,416.	8,804.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>CONTRACT EXPENSES</b>	19,976,841.	19,976,841.		
b <b>RENTALS</b>	140,383.	120,994.	19,389.	
c <b>DUES AND FEES</b>	20,243.	14,755.	5,488.	
d <b>MISCELLANEOUS</b>	1,344.	752.	592.	
e All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	23,168,217.	22,550,374.	617,843.	0.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,538,992.	1	377,515.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	193,163.	3	1,427,251.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 218,950.		
	b	Less: accumulated depreciation	10b 218,950.	10c 0.	10c 0.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	361,046.	15	243,794.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,093,201.	16	2,048,560.	
Liabilities	17	Accounts payable and accrued expenses	1,498,680.	17	1,593,012.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	356,564.	25	223,782.
	26	<b>Total liabilities.</b> Add lines 17 through 26	1,855,244.	26	1,816,794.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	237,957.	27	231,766.
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	<b>Total net assets or fund balances</b>	237,957.	32	231,766.	
33	<b>Total liabilities and net assets/fund balances</b>	2,093,201.	33	2,048,560.	

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

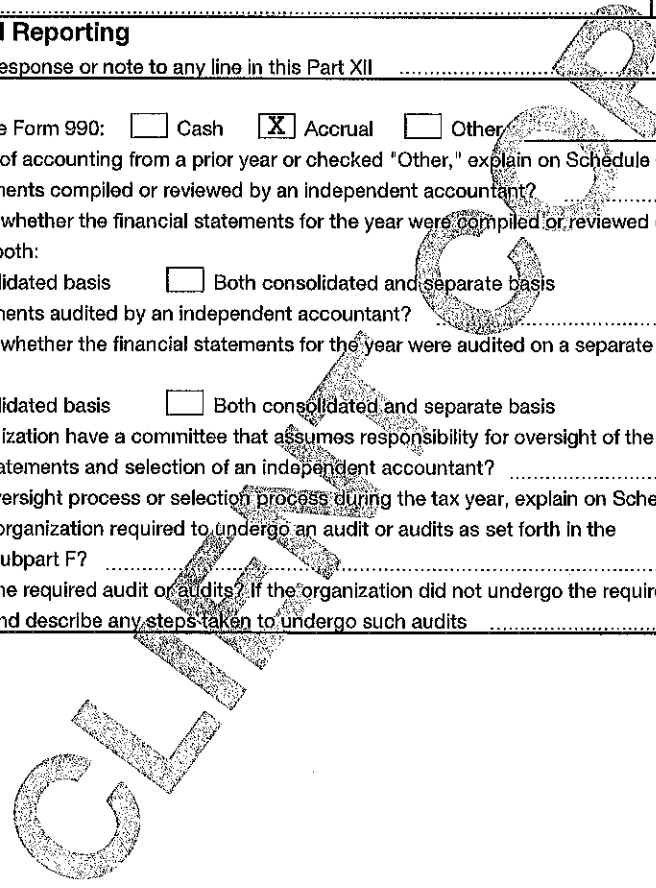
1	Total revenue (must equal Part VIII, column (A), line 12)	1	23,162,026.
2	Total expenses (must equal Part IX, column (A), line 25)	2	23,168,217.
3	Revenue less expenses. Subtract line 2 from line 1	3	-6,191.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	237,957.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	231,766.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

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Schedule A (Form 990) 2024

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**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	23095961.	25029288.	40312528.	28261846.	23136268.	139835891
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	23095961.	25029288.	40312528.	28261846.	23136268.	139835891
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						139835891

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	23095961.	25029288.	40312528.	28261846.	23136268.	139835891
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		478.	2,762.			3,240.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						139839131

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here.**

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	100.00	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	99.96	%
16a <b>33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>			
b <b>33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>			
17a <b>10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
b <b>10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>			
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>			

Schedule A (Form 990) 2024

20

ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b **33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.

**Part IV Supporting Organizations** (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). See instructions.  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.**

Schedule A (Form 990) 2024

\*\*-\*\*\*3227 Page 7

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>		<b>Current Year</b>
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.		
8	<b>Breakdown of line 7:</b>		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule A (Form 990) 2024

ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.

Schedule A (Form 990) 2024

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

CLIENT COPY

**Schedule B  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization <b>ESCAMBIA COUNTY SCHOOL READINESS COALITION, INC.</b>	Employer identification number <b>** - *** 3227</b>
---	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization <b>ESCAMBIA COUNTY SCHOOL READINESS COALITION, INC.</b>	Employer identification number <b>** - *** 3227</b>
---	--

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	OFFICE OF EARLY LEARNING 250 MARRIOTT DRIVE TALLAHASSEE, FL 32399	\$ 21,521,289	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>ESCAMBIA COUNTY SCHOOL READINESS                  COALITION, INC.</b>	Employer identification number <b>** - *** 3227</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization  
**ESCAMBIA COUNTY SCHOOL READINESS COALITION, INC.**

Employer identification number  
**\*\* - \*\*\* 3227**

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

**(e) Transfer of gift**

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____	_____
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

**(e) Transfer of gift**

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____	_____
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

**(e) Transfer of gift**

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____	_____
_____	_____
_____	_____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

**(e) Transfer of gift**

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____	_____
_____	_____
_____	_____

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
 Attach to Form 990.

OMB No. 1545-0047

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

Name of the organization **ESCAMBIA COUNTY SCHOOL READINESS COALITION, INC.** Employer identification number **\*\* - \*\*\*3227**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year \_\_\_\_\_

4 Number of states where property subject to conservation easement is located \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ \_\_\_\_\_

b Assets included in Form 990, Part X \$ \_\_\_\_\_

For Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

ESCAMBIA COUNTY SCHOOL READINESS

Schedule D (Form 990) (Rev. 12-2024) COALITION, INC.

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**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_ %
  - b Permanent endowment \_\_\_\_\_ %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations?   | 3a(i)  |    |
| (ii) Related organizations?  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		218,950.	218,950.	0.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				0.

Schedule D (Form 990) (Rev. 12-2024)

ESCAMBIA COUNTY SCHOOL READINESS

Schedule D (Form 990) (Rev. 12-2024) COALITION, INC.

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**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) PREPAID EXPENSES	17,565.
(2) DEPOSITS	8,850.
(3) RIGHT OF USE ASSET	217,379.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) 243,794.

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	223,782.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) 223,782.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

ESCAMBIA COUNTY SCHOOL READINESS

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Lined area for providing supplemental information descriptions.

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

ESCAMBIA COUNTY SCHOOL READINESS  
COALITION, INC.

Employer identification number

\*\* - \*\*\* 3227

FORM 990, ITEM C, DOING BUSINESS AS:  
EARLY LEARNING COALITION OF ESCAMBIA COUNTY

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
SERVICES THAT ENHANCE THE COGNITIVE, SOCIAL, AND PHYSICAL DEVELOPMENT  
OF CHILDREN AS SPECIFIED BY THE FLORIDA OFFICE OF EARLY LEARNING IN  
ACCORDANCE WITH FLORIDA STATUTES.

FORM 990, PART VI, SECTION A, LINE 7B:  
SEVERAL POSITIONS ON THE ORGANIZATION'S BOARD REQUIRE APPROVAL BY THE STATE  
OF FLORIDA GOVERNOR'S OFFICE.

FORM 990, PART VI, SECTION B, LINE 11B:  
FORM 990 IS REVIEWED BY THE FINANCE DIRECTOR AND THE EXECUTIVE DIRECTOR  
PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:  
DISCLOSURES OF POTENTIAL CONFLICTS ARE MADE IN WRITING AT LEAST ANNUALLY  
WHEN THE ORGANIZATION'S BOARD MEMBERS SIGN A "CODE OF ETHICS".  
FURTHERMORE, AT EVERY BOARD MEETING AT WHICH THERE ARE VOTES ON CRITICAL  
ISSUES, THE BOARD MEMBERS ARE QUESTIONED ABOUT ANY POSSIBLE CONFLICTS OF  
INTEREST REGARDING THOSE ISSUES, AND THE RESPONSES ARE FILED WITH THE  
MINUTES OF THOSE MEETINGS.

FORM 990, PART VI, SECTION B, LINE 15A:  
THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE EXECUTIVE DIRECTOR'S  
SALARY.

FORM 990, PART VI, SECTION C, LINE 19:  
THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND  
FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST AT THE ORGANIZATION'S  
OFFICE.



**CARR, RIGGS & INGRAM, L.L.C.**

To Management and Those Charged with Governance  
of Escambia County School Readiness Coalition, Inc.

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 or 2.1 ("MSA") between Carr, Riggs & Ingram, L.L.C. ("CRI CPA", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

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

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for Escambia County School Readiness Coalition, Inc. DBA Early Learning Coalition of Escambia County ("Client", "Entity", "you", or "your") as of and for the year ended June 30, 2026 (the "Selected Period(s)"). Except as otherwise expressly set forth herein, this Engagement Letter only governs attest services, provided to you by CRI CPA. Except as otherwise expressly set forth herein, any non-attest services, including any non-attest services provided by CRI Advisors or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by (a) separate Engagement Letter(s) between such entity and the Client.

In connection with the alternative practice structure, CRI Advisors maintains custody of client files for CRI CPA and CRI Advisors. By executing this engagement letter, you hereby consent to the transfer to CRI Advisors of all your client files, work papers and work product. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to transfer such files and records.

#### **SCOPE AND OBJECTIVES**

2025\_v2.1\_2025.10

For the purposes of this Engagement Letter, the financial statements consist of the following (collectively referred to as the "Financial Statements") for the Selected Period(s) ended:

- Statement of Financial Position
- Statement of Activities
- Statement of Functional Expenses
- Statement of Cash Flows
- And related disclosures, otherwise known as notes to the financial statements.

The Financial Statements are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") (the "Selected Basis").

We will perform an audit engagement with respect to the Financial Statements of the Entity. As and if applicable and indicated in the following paragraphs, we will also perform the appropriate procedures related to supplementary information ("Supplementary Information").

The objectives of our audit are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your Financial Statements are fairly presented, in all material respects, in conformity with the Selected Basis. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the Financial Statements.

- Internal control over financials reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the Financial Statements in accordance with GAGAS.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with Chapter 10.650, Rules of the State of Florida Auditor General and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

In addition, the following Supplementary Information accompanying the Financial Statements will be subjected to the auditing procedures applied in our audit of the Financial Statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Financial Statements or to the Financial Statements themselves, and other additional procedures in accordance with GAAS, and we will provide, in either a separate or combined report, an opinion on it in relation to the Financial Statements as a whole. Such Supplementary Information will include schedule of expenditures of federal awards and related notes.

## **OUR RESPONSIBILITIES**

We will conduct our audit in accordance with GAAS and GAGAS. We will also conduct our audit in accordance with Chapter 10.650, Rules of the State of Florida Auditor General and the provisions of the Uniform Guidance. We will include tests of your accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and GAGAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the Financial Statements and determine whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Entity or to acts by management or employees acting on behalf of the Entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the Financial Statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the Financial Statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

As required by the Uniform Guidance and Chapter 10.650, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and Chapter 10.650.

An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to

you and those charged with governance internal control related matters that are required to be communicated under professional standards, Chapter 10.650 and the Uniform Guidance.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls and improper revenue recognition due to fraud. Additionally, the following significant risk(s) were identified: management override of controls and improper revenue recognition due to fraud.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time. The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Our audit of the Financial Statements does not relieve you of your responsibilities.

#### **AUDIT PROCEDURES - COMPLIANCE**

As part of obtaining reasonable assurance about whether the Financial Statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS. The Uniform Guidance and Chapter 10.650 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, state statutes, regulations, and the terms and conditions of federal awards and/or state financial assistance applicable to major programs /projects. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement and Florida Single Audit Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Entity's major programs / projects. For federal programs and state projects that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Entity's compliance with requirements applicable to each of its major programs / projects in our report on compliance issued pursuant to the Uniform Guidance and Chapter 10.650.

Our audit of the Financial Statements does not relieve you of your responsibilities.

#### **OTHER SERVICES**

We will only perform the following non-attest services for the Entity, based upon information provided by you and in accordance with professional standards:

- Assist management in preparing the Financial Statements
- Assist management in preparing the Supplementary Information
- Assist management by preparing, proposing and/or recording the following **client-approved** activities and/or journal entries: assist with preparation and submission of the data collection form

These non-audit services do not constitute an audit under GAGAS and such services will not be conducted in accordance with GAGAS.

For any non-attest services provided by CRI, you agree to assume all management responsibilities for these non-attest services and any other non-attest services we provide; oversee the services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The non-attest services, if any, are limited to those previously defined in this letter, or as identified in a separate Engagement Letter. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **CLIENT RESPONSIBILITIES**

In addition to your responsibilities identified in the MSA, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:

- designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and monitoring ongoing activities
- ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements
- the selection and application of accounting principles; for the preparation and fair presentation of the Financial Statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the Selected Basis (including federal statutes), (including award agreements)
- identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information
- preparation and fair presentation of the Financial Statements in conformity with the Selected Basis
- making drafts of Financial Statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers)

- evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern within one year after the date that the financial statements are available to be issued
- providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the Financial Statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; (3) unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence and (4) if applicable, you will provide us with the final version of all documents comprising the annual report which includes other information, prior to the date of our auditor's report. If the final version of these documents are not available prior to the date of our auditor's report, they will be provided as soon as practical and the Entity will not issue the annual report prior to providing them to the auditor; and (5) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance
- required written representations from you about the Financial Statements and related matters, at the conclusion of our audit
- required written representations from you about compliance with schedule of expenditure of federal awards and federal award programs, at the conclusion of our audit
- adjusting the Financial Statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the Financial Statements taken as a whole
- the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Entity involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the Financial Statements
- evaluating and monitoring noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; taking prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly following up and taking corrective action on reported audit findings; and preparing a summary schedule of prior audit findings and a separate corrective action plan.
- identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance
- agreeing to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards
- agreeing to make the audited Financial Statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon

- acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards
- preparation of the Supplementary Information, as applicable, in conformity with the Selected Basis. You agree to include our report on the Supplementary Information in any document that contains, and indicates that we have reported on, the Supplementary Information and to include the audited Financial Statements with any presentation of the Supplementary Information that includes our report thereon
- acknowledging to us in the written representation letter that (1) you are responsible for presentation of the Supplementary Information in accordance with GAAP; (2) you believe the Supplementary Information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the Supplementary Information
- if publishing Financial Statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document
- disclosing the date through which subsequent events have been evaluated and whether that date is the date the Financial Statements were issued or were available to be issued
- informing, in writing, the engagement partner before entering into any substantive employment discussions with any CRI CPA or CRI Advisors personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct
- informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time
- informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time

#### **ENGAGEMENT ADMINISTRATION**

We understand that your employees will prepare all confirmations and schedules we request and will locate any documents selected by us for testing. A request list of information we expect to need for our audit will be provided to you. Your prompt attention to and timely return of the requested items will significantly contribute to the efficiency of our audit process.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including the Financial Statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

In accordance with certain regulations, we, as your auditors, are required to make the following commitments:

- The documentation for this engagement is the property of CRI and constitutes confidential information. However, we may be requested to make certain documentation available to regulators, federal or state agencies, governmental agencies, etc. ("regulators" or "agencies") pursuant to authority given to it by law or regulation. If requested, access to such documentation will be provided under the supervision of CRI CPA personnel. Furthermore, upon request, we may provide copies of selected documentation to these regulators or agencies. These regulators or agencies may intend, or decide, to distribute the copies or information contained therein to others.
- We will file a copy of our most recent peer review report with any applicable regulators or agencies.
- As appropriate, we may meet with those charged with governance before the audit report(s) are filed with any required regulators or agencies.

The information that we obtain in auditing is confidential, as required by the AICPA Code of Professional Conduct. Therefore, your acceptance of this Engagement Letter will serve as your advance consent to our compliance with above commitments.

## **REPORTING**

As part of our engagement, we will issue a written report upon completion of our audit of the Entity's Financial Statements. Our report will be addressed to management, those charged with governance, or both, as appropriate, of the Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance.

We will also provide a report (which does not include an opinion) on internal control related to the Financial Statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the Financial Statements as

required by GAGAS. The report on internal control and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance and (2) the report is an integral part of an audit performed in accordance with GAGAS in considering the entity's internal control and compliance. The Uniform Guidance and Chapter 10.650 report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. The report(s) will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in GAGAS may not satisfy the relevant legal, regulatory, or contractual requirements.

#### **TERMINATION**

If for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

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

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

#### **CORPORATE TRANSPARENCY ACT/BENEFICIAL OWNERSHIP INFORMATION REPORTING**

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

#### **OUR FEES**

In accordance with our proposal dated June 26, 2025, we estimate that our fees for these services will be \$34,500.

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

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances (such as, but not limited to, difficulty or delays in obtaining requisite responses to necessary or required procedures, significant changes to promulgated standards, time incurred for financial statement adjustment(s) and the related procedures required, or significant changes to your organization or its internal control structure) will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

**CLIENT ACKNOWLEDGEMENT(S)**

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

Very truly yours,

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

CARR, RIGGS & INGRAM, L.L.C.

**Signature**

Alphonsa Henderson  
Escambia County School Readiness Coalition, Inc.  
DBA Early Learning Coalition of Escambia County

<signature>

<sign date>

Authorized Signer(s)



**CARR, RIGGS & INGRAM, L.L.C.**

This attachment is governed by the related Engagement Letter between Carr, Riggs & Ingram, L.L.C. ("CPA Firm", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this attachment by reference. By executing the Engagement Letter, the parties agree to and intend to be bound by the terms of this attachment. This attachment lists the Florida State Single Audit services we are to provide in conjunction with other services in the Engagement Letter for the Entity:

- Our objectives will include internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with state statutes, regulations, and the terms and conditions of state projects that could have a direct and material effect on each major program in accordance with the Audit Requirements for State Financial Assistance ("Florida Single Audit Act").
- We will conduct our audit in accordance with generally accepted auditing standards ("GAAS"); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("GAGAS"); the Florida Single Audit Act; and Chapter 10.550, Rules of the Auditor General, and will include tests of accounting records, a determination of major program(s) in accordance with Florida Single Audit Act, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and GAGAS, we exercise professional judgment and maintain professional skepticism throughout the audit.
- Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the Financial Statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.
- As required by the Florida Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Florida Single Audit Act.
- An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will

communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Florida Single Audit Act.

- The Florida Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes, regulations, and the terms and conditions of state financial assistance awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *State Projects Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Entity's major programs. For state financial assistance programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Florida Single Audit Act.
- In addition to your responsibilities identified in the MSA and Engagement Letter, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:
  - designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met
  - ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements
  - the selection and application of accounting principles; for the preparation and fair presentation of the Financial Statements, schedule of expenditures of state financial assistance, and all accompanying information in conformity with the Selected Basis, and for compliance with applicable laws and regulations (including state statutes), rules, and the provisions of contracts and grant agreements (including award agreements)
  - identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information
  - making drafts of the schedule of expenditures of state financial assistance, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers)
  - providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the schedule of expenditures of state financial assistance, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Florida Single Audit Act
  - require certain written representations from you about the schedule of expenditures of state financial assistance; state projects; compliance with laws, regulations, contracts, and grant agreements; and related matters

- evaluating and monitoring noncompliance with state statutes, regulations, and the terms and conditions of state projects; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan
  - identifying all state financial assistance received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of state financial assistance (including notes and noncash assistance received, such as lost revenues, if applicable) in conformity with the Florida Single Audit Act
  - agreeing to include our report on the schedule of expenditures of state financial assistance in any document that contains, and indicates that we have reported on, the schedule of expenditures of state financial assistance
  - agreeing to include the audited financial statements with any presentation of the schedule of expenditures of state financial assistance that includes our report thereon
  - acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of state financial assistance in accordance with the Florida Single Audit Act; (2) you believe the schedule of expenditures of state financial assistance, including its form and content, is stated fairly in accordance with the Florida Single Audit Act; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of state financial assistance.
- We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Those Charged with Governance of Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance.
  - The Florida Single Audit Act report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Florida Single Audit Act. The report will state that the report is not suitable for any other purpose.

**SR/VPK Status Report as of 6/22/26**

**SR Children Currently Enrolled by Age by Funding as of 6/22/26**

FUNDER	Pri 1		Pri 2/3		Pri 4/5	Pri 6/7					GRAND TOTALS	SR PLUS	MISSING SR PLUS	SR PLUS GRAND TOTALS	
	TANF	TANF WKG	PS	PS-RCG	TCC	ECON	TOTALS LESS SRMAT	SRMAT	TOTALS WITH SRMAT	MISSING					
<b>BILLING CODE</b>	BG3	BG3W	BG1	BG3R	BG5	BG8									
INFANT	1	0	17	0	0	98	116	7	123	0	123	0	0	0	
TODDLER	2	1	39	0	2	196	240	11	251	3	254	3	0	3	
2YR	2	1	33	1	0	241	278	10	288	6	294	0	0	0	
PR3	1	0	49	1	0	246	297	7	304	4	308	2	0	2	
PR4	4	0	24	2	1	277	308	9	317	3	320	2	0	2	
PR5	2	0	27	3	0	219	251	5	256	2	258	2	0	2	
SCHOOL AGE	7	0	80	10	0	831	928	15	943	3	946	2	0	2	
<b>TOTAL BY FUNDER</b>	<b>19</b>	<b>2</b>	<b>269</b>	<b>17</b>	<b>3</b>	<b>2108</b>	<b>2418</b>	<b>64</b>	<b>2482</b>	<b>21</b>	<b>2503</b>	<b>11</b>	<b>0</b>	<b>11</b>	

School Age Children	PT/FT	FT hol/brk
946	813	133

Wait List Update as of 6/22/2026 FY 25/26			Wait List Activity Update Wait list 25-26									
***Information by Child***			Applied	PR6	PR7	M	Notice	Applied	PR6	PR7	M	Notice
Pri 6: Birth to Sch Age	22		05/04/26-05/10/26	0	0	0	5.12.26 E&M					
Pri 6a: 5-12 Children with Pri 6 Siblings	12		05/11/26-05/17/26	0	0	0	5.19.26 E&M					
Pri 7b: 5-9 Children w/ No Pri 6 Siblings	2		5/18/26-5/24/26	0	0	0	5.26.26 E&M					
Pri 7c: 10-12 Other Children	0		05/25/26-5/31/26	0	0	0	6.3.26 E&M					
SRMT	5		6/1/26-6/7/26	0	0	0	6.8.26 E&M					
			6/8/26-6/14/26	0	0	0	6.16.26 E&M					
			6/15/26-6/21/26	34	2	5						
<b>Total on Wait List</b>	<b>41</b>											
<b>Week of 6/15/26-6/21/26</b>												
Total New Enrollments	45											
Total Redeterminations	36											
Total Re-Enrollments	2											
Total Terminations	33											
			<b>Total</b>	<b>34</b>	<b>2</b>	<b>5</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Total Pri 6	Total Pri 7	Total Less SRMAT	SRMAT	Total WL
34	2	36	5	41

School Readiness Data by Fiscal Year 25/26												
FY 24/25	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
New Enrollments	59	93	47	105	56	119	186	160	171	163	162	
Redeterminations	151	114	135	107	82	171	128	154	167	163	126	
Re-Enrollments	23	21	12	6	2	5	3	13	16	3	18	
Terminations	116	132	104	136	102	124	107	106	95	86	200	

VPK 25/26 Program Year				
Adhoc Reports	Submitted	Approved	Enrolled	Rejected
School Year	0	1880	0	57
Summer	0	13	7	4

VPK 26/27 Program Year				
Adhoc Reports	Submitted	Approved	Enrolled	Rejected
School Year	6	1240	0	88
Summer	0	11	0	6

ELC ESCAMBIA FY25/26 WAIT LIST PULL RESULTS SUMMARY

Pull Date	Applied Range	Family/Parent Data								Transition Data (Waiting for Provider) - Note 1								Child Data			
		Families In Pull	No Response	Over Income	Declined Services	No Provider Chosen	No Purpose for Care	Elig Started Not Complete	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			
<b>Wait List Pulls Greater Than 60 Days</b>																					
10.14.25	05/05/25-05/19/25	38	8	1	4	0	0	6	18	1	2	0	0	0	1	0	0	1	69	32	46%
10.22.25	05/20/25-6/01/25	29	11	0	1	0	0	3	13	1	1	0	0	0	0	1	0	0	53	34	64%
11.04.25	06/02/25-6/15/25	19	9	0	2	0	0	2	6										33	12	36%
11.12.25	06/16/25-06/29/25	21	11	1	2	0	0	5	2										34	4	12%
11.18.25	06/30/25-7/13/25	28	15	0	1	0	0	3	9										44	12	27%
11.25.25	07/14/25-07/27/25	19	12	0	0	0	0	0	7										37	15	41%
12.10.25	07/28/25-09/01/25	40	16	0	0	0	0	6	16	2	2	1	1	0	0	0	0	0	58	23	40%
12.16.25	09/02/25-12/14/25	125	44	0	0	0	0	21	59	1	2	0	1	0	1	0	0	0	222	92	41%
1.15.26	12/15/25-1/11/26	89	16	1	0	0	1	24	41	6	13	2	1	2	1	2	0	5	146	57	39%
1.21.26	1/12/26-1/18/26	36	5	0	0	0	0	8	23										70	44	63%
1.28.26	1/19/26-1/25/26	16	2	1	0	0	0	6	7										27	12	44%
2.3.26	01/26/26-2/1/26	23	3	0	0	0	0	4	16										40	25	63%
2.10.26	2/2/26-2/8/26	42	6	1	0	0	2	8	23	2	4	1	1	1	0	0	0	1	68	33	49%
2.24.26	2/9/26-2/22/26	54	11	0	0	0	0	12	29	2	3	0	1	0	1	0	0	1	85	49	58%
3.3.26	2/23/26-3/1/26	23	2	0	0	0	1	8	11	1	1	0	0	0	1	0	0	0	37	14	38%
3.11.26	3/2/26-3/9/26	23	3	0	0	0	0	2	17	1	2	0	1	1	0	0	0	0	31	22	71%
3.18.26	3/9/26-3/15/26	35	7	0	0	0	0	6	20	2	2	0	1	0	0	1	0	0	55	28	51%
3.24.26	3/16/26-3/22/26	17	1	0	0	0	1	6	9										42	21	50%
4.2.26	3/23/26-3/29/26	28	5	0	0	0	0	6	17										42	14	33%
4.7.26	3/30/26-4/06/26	26	6	0	1	1	0	5	12	1	3	0	0	2	0	0	0	1	46	19	41%
4.14.26	4/7/26-4/13/26	26	4	0	1	1	0	7	12	1	1	0	1	0	0	0	0	0	50	21	42%
4.21.26	4/14/26-4/20/26	16	3	0	0	0	0	5	7	1	1	0	0	0	1	0	0	0	27	14	52%
<b>Wait List Pulls Greater Than 30 Days Less Than 60 Days</b>																					
4.28.26	4/21/26-4/27/26	13	2	0	0	0	0	5	6										19	9	47%
5.5.26	4/28/26-5/3/26	26	1	0	0	0	0	9	12	4	6	1	1	0	2	0	0	2	39	20	51%
5.12.26	5/4/26-5/10/26	30	2	0	0	0	0	8	18	2	4	1	0	1	1	0	1	0	52	29	56%
5.19.26	5/11/26-5/17/26	20	1	0	0	0	0	12	5	2	5	1	1	0	0	0	0	3	41	12	29%
<b>Over 30 Response Totals</b>		<b>862</b>	<b>206</b>	<b>5</b>	<b>12</b>	<b>2</b>	<b>5</b>	<b>187</b>	<b>415</b>	<b>30</b>	<b>52</b>	<b>7</b>	<b>10</b>	<b>7</b>	<b>9</b>	<b>4</b>	<b>1</b>	<b>14</b>	<b>1467</b>	<b>667</b>	<b>45%</b>
<b>Family Response Percentage</b>		<b>48%</b>	<b>24%</b>	<b>1%</b>	<b>1%</b>	<b>0%</b>	<b>1%</b>	<b>22%</b>	<b>48%</b>	<b>3%</b>											
<b>Wait List Pulls Less Than 30 Days</b>																					
05/27/26	5/18/26-5/24/26	23	3	0	1	0	0	7	7	5	7	2	0	2	1	0	0	2	37	7	19%
06/03/26	5/25/26-5/31/26	21	4	0	1	0	0	10	3	3	5	0	0	2	1	0	1	1	29	3	10%
06/11/26	6/1/26-6/7/26	20	8	0	0	0	0	9	2	1	1	0	0	1	0	0	0	0	36	4	11%
06/16/26	6/8/26-6/14/26	22	5	0	0	0	0	15	2										32	3	9%
<b>Under 30 Response Totals</b>		<b>86</b>	<b>20</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>14</b>	<b>9</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>134</b>	<b>17</b>	<b>13%</b>
<b>Family Response Percentage</b>		<b>77%</b>	<b>23%</b>	<b>0%</b>	<b>2%</b>	<b>0%</b>	<b>0%</b>	<b>48%</b>	<b>16%</b>	<b>10%</b>											
<b>6/22/2026</b>		<b>Note 1: Transition data is not counted in Families or Child Data.</b>																			

PS CHILDREN PENDING PROVIDER

DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT
04/06/26	70	04/20/26	64	05/04/26	71	05/18/26	81	06/01/26	83	06/15/26	86
04/13/26	69	04/27/26	72	05/11/26	80	05/26/26	79	06/08/26	85	06/22/26	94

ELC ESCAMBIA FY25/26 WAIT LIST PULL RESULTS SUMMARY - SRMT ONLY

Pull Date	Applied Range	Family/Parent Data								Transition Data (Waiting for Provider) - Note 1								Child Data			
		Families In Pull	No Response	Over Income	Declined Services	No Provider Chosen	No Purpose for Care	Elig Started Not Complete	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			
<b>Wait List Pulls Greater Than 60 Days</b>																					
10.14.25	05/05/25-05/19/25	7	2	0	1	0	0	2	2									13	3	23%	
10.22.25	05/20/25-06/01/25	6	3	0	0	0	0	1	2									6	2	33%	
11.4.25	06/02/25-6/15/25	1	0	0	0	0	0	0	1									1	1	100%	
11.07.25	06/02/25-06/16/25	2	1	1	0	0	0	0	0									2	0	0%	
11.18.25	06/17/25-7/13/25	8	4	0	0	0	0	2	2									12	3	25%	
11.25.25	07/14/25-07/27/25	6	5	0	0	0	0	0	1									8	1	13%	
12.10.25	07/28/25-09/01/25	10	4	0	0	0	0	3	3									15	4	27%	
12.16.25	09/02/25-12/14/25	18	4	1	0	0	0	1	11	1	1	0	0	0	1	0	0	21	14	67%	
2.24.26	2/9/26-2/22/26	1	0	0	0	0	0	0	1									1	1	100%	
3.3.26	12/15/26-1/4/26	5	2	0	0	0	0	0	3									8	3	38%	
3.11.26	1/5/26-1/18/26	5	1	0	0	0	0	3	1									7	1	14%	
3.18.26	1/19/26-3/15/26	18	5	2	0	0	0	3	7	1	1	0	1	0	0	0	0	26	11	42%	
3.24.26	3/16/26-3/22/26	1	0	0	0	0	0	0	1									1	1	100%	
4.2.26	3/23/26-3/29/26	4	1	0	0	0	0	1	2									4	2	50%	
4.14.26	4/7/26-4/13/26	3	0	0	0	0	0	0	2	1	2	0	1	0	0	0	1	0	9	5	56%
4.21.26	4/14/26-4/20/26	1	0	0	0	0	0	0	0	1	1	0	0	0	1	0	0	1	0	0%	
<b>Wait List Pulls Greater Than 30 Days Less Than 60 Days</b>																					
4.28.26	4/21/26-4/27/26	4	0	0	0	0	0	0	4									6	6	100%	
5.5.26	4/28/26-5/3/26	3	0	0	0	0	0	0	2	1	3	0	0	0	0	0	0	3	5	2	40%
5.12.26	5/4/26-5/10/26	2	1	0	0	0	0	1	0									3	0	0%	
5.19.26	5/11/26-5/17/26	2	1	0	0	0	0	0	0	1	1	0	0	0	1	0	0	2	0	0%	
<b>Over 30 Response Totals</b>		<b>107</b>	<b>34</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>45</b>	<b>6</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>151</b>	<b>60</b>	<b>40%</b>
<b>Family Response Percentage</b>		<b>52%</b>	<b>32%</b>	<b>4%</b>	<b>1%</b>	<b>0%</b>	<b>0%</b>	<b>16%</b>	<b>42%</b>	<b>6%</b>											
<b>Wait List Pulls Less Than 30 Days</b>																					
5.27.26	5/18/26-5/24/26	3	2	0	0	0	0	1	0									5	0	0%	
06/11/26	6/1/26-6/7/26	5	1	0	0	0	0	2	1	1	2	0	0	1	0	0	0	1	11	4	36%
06/16/26	6/8/26-6/14/26	3	1	0	0	0	0	2	0									4	0	0%	
<b>Under 30 Response Totals</b>		<b>11</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>20</b>	<b>4</b>	<b>20%</b>
<b>Family Response Percentage</b>		<b>64%</b>	<b>36%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>45%</b>	<b>9%</b>	<b>9%</b>											
<b>Report Date: 6/22/26</b>		<b>Note 1:</b> Transition data is not counted in Families or Child Data.																			

## Contract and Fraud Summary Report FY25-26 (10) (1)

ACTIVE SCHOOL READINESS PROVIDERS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	Providers Added	Providers Removed	Current Total
LFCCH	14	14	16	0	1	15
RFCCH	4	6	6	0	0	6
Licensed Center	56	52	56	0	0	56
Licensed Exempt Center	10	8	8	0	1	7
After School Only	0	0	0	0	0	0
<b>Total Active SR Providers</b>	<b>84</b>	<b>80</b>	<b>86</b>	<b>0</b>	<b>2</b>	<b>84</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 (LFCCH & RFCCH)	2	3	4	0	4	
Licensed Center	5	3	5	0	5	
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>9</b>	<b>0</b>	<b>9</b>	

PROVIDER SR CONTRACT TERMINATIONS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	New Terms	Termination Reasons	Current Total
LFCCH	0	1	1	1	1=1	2
RFCCH	2	0	1	0		1
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>3</b>	<b>1</b>		<b>4</b>

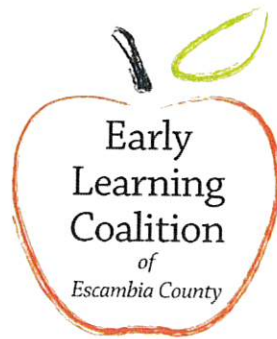
COALITION SR CONTRACT TERMINATIONS						
			FY 2025-2026			
Provider Type	FY 23-24	FY 24-25	Previous Total	New Terms	Termination Reasons	Current Total
Licensed	1	0	0	0		0
Exempt	0	1	0	1	5=1	1
Registered FCCH	0	0	0	0		0
<b>Total Coalition Contract Terminations</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>		<b>1</b>

<b>TOTAL CONTRACT TERMINATIONS</b>	<b>7</b>	<b>13</b>	<b>3</b>	<b>2</b>		<b>5</b>
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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 (10) (1)**

<b>ACTIVE VPK PROVIDERS</b>						
			<b>FY 2025-2026</b>			
<b>Provider Type</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>Previous Total</b>	<b>Providers Added</b>	<b>Providers Removed</b>	<b>Current Total</b>
Licensed	44	41	41	0	0	41
Licensed Exempt	12	10	9	0	0	9
School District	16	16	16	0	0	16
<b>Total Active VPK Providers</b>	<b>72</b>	<b>67</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>66</b>
<b>NEW CONTRACTED VPK PROVIDERS</b>						
			<b>FY 2025-2026</b>			
<b>Provider Type</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>Previous Total</b>	<b>New Contracts</b>	<b>Total New Contracts</b>	
Licensed	2	2	1	0	1	
Licensed Exempt	1	1	0	0	0	
<b>Total New VPK Contracts</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>1</b>	
<b>PROVIDER VPK CONTRACT TERMINATIONS</b>						
			<b>FY 2025-2026</b>			
<b>Provider Type</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>Previous Total</b>	<b>New Terms</b>	<b>Termination Reasons</b>	<b>Current Total</b>
Licensed Center	4	4	1	4	13=1, 12=3	5
Licensed Exempt Center	0	3	1	0		1
<b>Total Provider Choice Terminations</b>	<b>4</b>	<b>7</b>	<b>2</b>	<b>4</b>		<b>6</b>
<b>COALITION CONTRACT TERMINATION</b>						
			<b>FY 2025-2026</b>			
<b>Provider Type</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>Previous Total</b>	<b>New Terms</b>	<b>Termination Reasons</b>	<b>Current Total</b>
Licensed	1	1	0	0		0
Exempt	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>5</b>	<b>8</b>	<b>2</b>	<b>4</b>		<b>6</b>
<b>Total VPK Only Providers</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
	34	37	39	35	35	27
<b>Fraud Summary</b>						
<b>Pending Action</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
Total Cases	0	0	6	16	20	7
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	\$157,350.43
Pending Client	3	0	5	14	20	2
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	\$2,633,928.47
<b>Closed or Adjudicated</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
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
<b>Restitution Ordered Prior to July 2015</b>	<b>\$174,566.00</b>					



**FY 2026-2027**  
**Early Learning**  
**Grant Agreement**

**Attachment**

# 2026-2027

## Grant Agreement Crosswalk (Final Version)

- Updated all DEL links to paths.
- Verified all external links.
- Updated fiscal year to 2026-2027
- When applicable referred to Rule and removed individual elements (example: Developmental screening)

Page Number	Section	Edit
2	Compliance with applicable laws and regulations	Change: 45 C.F.R to C.F.R Part 200 as applicable 45 C.F.R Part 84 to 45 C.F.R. Part 85
19	Minority Business Report	<b>Removed</b> <del>Office of Minority Business Enterprise Report</del> <del>DEL is dedicated to help improve business opportunities for Florida-based woman, veteran and minority owned small businesses as required by s. 287.0943, F.S. See Exhibit VI for report submission location and due date requirements. Minority Subcontractors Utilization Summary Report can be found on SharePoint&gt;Coalition Zone&gt;Finance Administration &amp; Budget Services&gt;Guidance, Memos, Training and Presentations&gt;Form Templates.</del> DEL is dedicated to help improve business opportunities for Florida based woman, veteran and minority owned businesses as required by s. 287.0943 F.S. Office of Minority Business
40 -42	Exhibit II – Warm Line 4.3 Exhibit II – SR Eligibility	Updated language Removed individual elements – referenced Rule 6M
42	Exhibit II – 5.3.4	Added:

		The ELC shall annually notify contracted providers and maintain documentation of delivery of training, technical assistance, and SR and VPK program orientation, the latter of which must occur prior to provider contract execution.
43	Exhibit II – SR Provider Eligibility and Training 5.3.3	Added:  The ELC shall annually notify contracted providers and maintain documentation of delivery of training, technical assistance, and SR and VPK program orientation, the latter of which must occur prior to provider contract execution.
43	Exhibit II – Developmental Screenings	<b>Change: Removed language – reference Rule 6M</b>
60	Exhibit III	Audit Requirements Change: \$750,000 to \$1,000,000
	Exhibit V	Removed Holiday Section



## **Early Learning Coalition of Escambia County** **Eligibility and Enrollment Requirements**

### **Purpose:**

This policy is established to ensure consistency in practices and the application of eligibility and enrollment requirements by the Early Learning Coalition, and to ensure compliance with applicable DEL, Florida State, and Federal Regulations.

### **Scope:**

This policy covers all Eligibility and Enrollment requirements as specified by contract, Florida Statute and Federal Regulations.

### **Applicability:**

Eligibility Specialist

### **Responsibility:**

Director of Eligibility

### **Procedure:**

### **Waitlist:**

The Coalition shall review each submitted application and required documentation within 20 days of submission to determine if the parent is potentially eligible for the School Readiness program in accordance with Rule 6M-4.300(3)(a), F.A.C.

When the Coalition determines that the household is potentially eligible based on the application and funding is available, the early learning coalition shall conduct an eligibility determination. Upon determining the household eligible for the School Readiness program, the child is eligible for enrollment with a provider delivering the School Readiness program. The coalition shall indicate the required supporting documents for eligibility determination and document in the statewide information system.

If the household is potentially eligible and funding is not available, the Coalition will place the child on a waiting list in the household's placement priority (see ELCEC Wait List Policy and Procedure).

If the household is not potentially eligible, the early learning coalition shall offer the household CCR&R services pursuant to Rule 6M-9.300, F.A.C.

### **Authorization Period and Purpose for Care:**

A household's eligibility for School Readiness services depends on an established purpose for care. A coalition must authorize services in accordance with the household's purpose for care. During the authorization period the child shall be considered eligible and shall receive services at least at the same level, regardless of a change in household income remaining at or below 85 SMI or a temporary change in the ongoing status of the child's parent as working or attending a job training or educational program.

**A Temporary Change Means:**

Any time-limited absence from work for an employed parent due to reasons such as need to care for a household member or an illness

Any interruption in work for a seasonal worker who is not working between regular industry work seasons.

Any student holiday or break for a parent participating in training or education.

Any reduction in work, training, or education hours, if the parent is still working or attending training or education.

Any other cessation of work or attendance at a training or education program that does not exceed three (3) months.

Any change in age, including turning 13 years old during the eligibility period; and,

Any change in residency within the state.

Authorization periods. The coalition shall authorize At-Risk, Economically Disadvantaged, Special Needs children, and Intensive Service Account or an Individual Training Account under Section 445.009, F.S., for 12 months of childcare funding. Welfare Transition Program clients will have different authorization periods as detailed below.

**Referrals.**

All referrals from any referring agency will be processed in the order in which they are received. All referrals have an expiration date of ten (10) calendar days from the authorization date. A minimum of three (3) contact attempts to each household must be made and documented.

At-Risk and Protective Services Child Care Authorizations. Eligibility is based on a documented childcare authorization from the Florida Department of Children and Families (DCF) or their contracted providers, such as the Lead Homeless Coalition or Certified Domestic Violence Center.

Child care authorizations for at-risk categories shall be valid for the duration as determined by the referring entity. A child may continue to maintain eligibility under the at-risk category as long as there is a valid child care referral. The household no longer maintains the current purpose for care upon the child care referral's expiration or upon notification of termination from the referring agency to the coalition, whichever comes first.

At-Risk parents with a valid child care referral will be authorized for 12- months of child care funding. Each time a child care referral is renewed during the 12-month authorization of child care funding, child care services will continue in increments defined by the referring agency.

If a child's age exceeds the age limit during the 12-month authorization period, they shall continue to receive services for the remainder of the 12-month authorization period. At the initial determination for at-risk child care referrals, the coalition or contracted designee shall inform the household that when the referral expires or is terminated by the referring agency, the parent will have three (3) months to provide documentation to establish a purpose of care under another eligibility category to continue receiving services for the remainder of the initial 12-month authorization period.

If an additional referral is granted to the household that extends the purpose of care beyond the initial 12-month eligibility period, the coalition shall authorize the household for an additional 12-month eligibility period, subject to available funding. The time frame that surpasses the initial authorization will be counted toward the subsequent authorization period.

Relative Caregiver Program and Guardianship Assistance Program. A child may continue to be eligible under the Relative Caregiver Program and Guardianship Assistance Program category for up to 12-months for initial and subsequent authorizations, as determined by the coalition, if the household is in receipt of Relative Caregiver payments or Guardianship Assistance payments.

At the initial determination for relative caregiver eligibility, the coalition or contracted designee shall inform the household that when receipt of relative caregiver payments end, the parent will have three (3) months to provide documentation to establish a purpose for care under another eligibility category to continue to receive services.

Welfare Transition Program Eligibility is based on a documented child care authorization issued by the agency.

Temporary Cash Assistance clients and Transitional Child Care/Non-Temporary Cash Assistance clients must maintain compliance with statutory welfare transition program requirements by DCF or the local workforce referral agency, as monitored by the referring agency.

All children eligible under the Temporary Cash Assistance, Temporary Cash Assistance Respite, and Temporary Cash Assistant Applicant programs will be authorized for child care funding for the period indicated by the referring agency's authorization. The parent no longer maintains purpose for care under this eligibility category upon child care referral expiration or upon notification of termination from the referring agency to the coalition, whichever comes first.

Child care authorizations for a parent with an Intensive Service Account or an Individual Training Account shall be valid for the duration determined by the referring entity.

Intensive Services Account or Individual Training Account (Workforce Referrals). Eligibility is based on a documented child care authorization issued by the agency

A child may maintain eligibility as long as there is a valid child care authorization. Each time a child care referral is renewed during the 12-month authorization.

**Special Needs.** To be eligible under this category, a child must be age three to kindergarten and have documentation of an IEP from the local school district.

**Income Based Eligibility Categories.**

**Initial Eligibility Determination**

The household's income must be at or below 55% of the State Median Income (SMI) for Economically Disadvantaged for entry into the School Readiness program.

Households with incomes between 55% and 70% of the SMI may be eligible if the Coalition has been allocated School Readiness Match (SRMT) funds and these funds are still available.

**Assets.** A household qualifying under the economically disadvantaged funding category shall not have assets that exceed one million dollars.

**Working Parent.** A single parent must be employed or enrolled in an educational activity a minimum of 20 hours a week and a household of two parents must be employed or enrolled in an educational activity 40 hours a week.

Initial eligibility determinations for Economically Disadvantaged, and Special Needs children will be authorized for 12- months of child care funding.

**Parent Co-payments.** The Coalition will establish a parent sliding fee scale that provides for a parent copayment that is not a barrier to households receiving School Readiness program services. All parents/guardians will be assessed a parent co-payment based on the current coalition sliding fee scale. Parents/guardians of at-risk children who provide no income documentation will be assessed the highest parent copayments for their family size. A coalition may waive the copayment for an at-risk child or temporarily waive the copayment for a child whose household's income is at or below the SMI and whose household experiences a natural disaster or an event that limits the parent's ability to pay. Providers are required to collect the parent copayments.

**Maintaining Eligibility at Redetermination.** All eligible households will be authorized for 12- months of child care and must redetermine annually.

**Redeterminations:**

All criteria from section above must be met for Redetermination. Redetermining eligible Economically Disadvantaged, at risk, and Special Needs categories will be authorized for 12- months of child care as funding allows.

A child may continue to maintain eligibility under the Intensive Service Account or Individual Training Account as long as there is a current and valid child care referral. Each time a child care authorization is renewed during the 12-month authorization of child care funding, child care services will continue in increments defined by the referring agency. If an additional referral is granted to the parent that extends the purpose for care beyond the initial 12-month authorization period, the coalition shall authorize the parent for an additional 12-month

authorization period, and the household will need to redetermine at 12-months.

All redetermining households are subject to the graduated phase-out requirements defined by Rule 6M-4.400(3), F.A.C.

A family who is determined to be ineligible for the school readiness program funds at redetermination due to the family's income and whose income exceeds 85% percent SMI but is at or below 100% SMI, is eligible to participate in the SR Plus Program.

**Maintaining Eligibility During an Interruption in Employment Activity or Educational Activity:**

A household shall maintain eligibility and child care funding for School Readiness services during a temporary interruption in employment activity. The child shall not be placed on the waiting list if the parent has verification that they are still employed and returning to that employment.

A household shall maintain eligibility and child care funding for School Readiness services during a temporary interruption in the parent's educational activity with an intent to return to education activity at the next available full semester or term. The child shall not be placed on the waiting list if the parent has verification that they have enrolled in the next semester.

School Readiness children shall not be terminated prior to the end of the 12-month eligibility period based on a parent's non-temporary interruption or cessation of employment, attendance at a job training or education program. Parents shall be provided a three (3) month period to re-establish their purpose for care. The 3-month period will start on the last day of verifiable employment/training/education for working households or the last day of the referral period for at-risk households. If a household does not establish a purpose for care at the end of the three (3) month period, School Readiness funding will be discontinued.

Parents and providers must be notified if a child is determined ineligible for financial assistance within 14 calendar days.

**Re-establishment period for purpose of care:**

When a parent experiences a loss in purpose for care, the coalition must provide the parent a three (3) month period to re-establish purpose for care, at which time the parent must meet purpose for care to remain eligible. If the child served is subject to twelve-month eligibility, then the child will remain eligible for the remainder of the twelve-month authorization period if the parent reestablishes purpose for care before the three (3) month period ends. The child shall continue to receive services at the same level and provider shall continue being reimbursed during the three (3) month re-establishment period.

At-risk, Relative Caregiver, Welfare Transition Program, and Intensive Service Account or an Individual Training Account participant. The household no longer maintains the current purpose for care upon the child care authorization's expiration or upon notification of termination from the referring agency to the coalition, whichever comes first. The coalition or contracted

designee shall inform the household and DCF or contracted agency that when the child care authorization expires or is terminated the parent will have three(3) months to provide documentation to establish a purpose for care under the same eligibility category or another eligibility category to continue to receive services.

Economically Disadvantaged. The household no longer maintains purpose for care upon cessation of employment, attendance at a job training, or education program. The time that surpasses the initial authorization will be counted toward the subsequent authorization period.

A household will not be limited to a single three (3) month period to reestablish a purpose of care. Notification to Parents. The coalition or contracted designee shall notify the parent of their responsibility and the method to notify the coalition or contracted designee within 14 calendar days of any change or circumstances related to any of the following: address, temporary/non-temporary work or education status, household size, failure to maintain attendance at a job training or education program, and/or income exceeds 85% SMI. Payment Certificate. Upon determination of eligibility, a parent shall be given a payment certificate for an eligible child care provider to enroll the child in its School Readiness program.

**Transfer of School Readiness Services:**

Eligible households shall continue to receive School Readiness services during the 12- month eligibility period due to a change in residence within the state to a different coalition service area.

The School Readiness funding shall transfer to the coalition service area that the household relocates to. Funding shall reflect the remaining balance of 12-month eligibility. Transferring households are subject to the same document requirements found under 6M4.208(4), FAC. The parent copayment may not be increased due to a transfer of services outside of the coalition service area.

The coalition service area of transfer will be responsible for the redetermination of eligibility at the end of the original 12-month authorization period.

If the household transfers during a three (3) month period to reestablish a purpose of care, the household must reestablish a purpose of care by the end of the three (3) month period for services to be continued in the new coalition service area.

A parent may not transfer School Readiness program services to another School Readiness program provider until the parent has submitted documentation from the current School Readiness program provider to the Early Learning Coalition stating that the parent has satisfactorily fulfilled the copayment obligation to their provider.

**Termination of School Readiness Services:**

Services shall be discontinued for a household prior to the end of the 12-month eligibility period under limited circumstances. The household and provider will be notified of

disenrollment at a minimum of 14 days prior to termination of services or at the end of the current eligibility period, whichever comes first. The notification to the parent shall include the reason for termination.

**Qualifying events for termination include:**

Excessive unexplained absences that exceed ten (10) calendar days during a total month of attendance. The coalition shall document three attempts to contact the household and the provider regarding excessive absences prior to disenrollment.

Substantiated fraud or intentional program violation determined by the coalition or its designee pursuant Section 1002.91 and 1002.84(17), F.S.

A change in residency outside of the state of Florida.

Purpose of care is not reestablished at the end of a three (3) month period.

The household income exceeds 85% of the current SMI.

**Documentation of School Readiness Eligibility:**

All eligibility documentation will be securely kept by the Coalition for five (5) years and shall be documented in the statewide information system per the requirements of 1002.87(1), F.S., Rule 6M-4.200, F.A.C. and Rule 6M-4.208, F.A.C. to show the household is meeting eligibility criteria.

Age Verification of Child, Citizenship of Child, Proof of Residency, Parent Status, Household Size, Purpose for Care, Disability Documentation, Income Documentation, Acknowledgement of income and Household Size

The coalition shall determine eligibility within ten (10) calendar days of receipt of submitted eligibility documentation.

The coalition or the designated contractor, where applicable, must conduct annual internal file monitoring activities to ensure the accuracy of eligibility determinations.

**Disenrollment of Early Learning Programs:**

“Disenrollment” means removing, either temporarily or permanently, a child from participation in the SR Program. Coalitions may base removing a child from the SR Program due to:

Client’s failure to meet eligibility or program participation requirements, fraud, change in local service priorities, or Due to funds deficit.

If the Coalition is considering formally initiating the process of disenrolling a group of children from Early Learning programs due to a projected funds deficit, it will provide DEL written notification at least forty-eight (48) hours prior to the initiation.

Written notification to Division of Early Learning at least five (5) business days prior to taking action to notify providers or households of a determination to disenroll a child from early learning programs due to a projected funds deficit.

The notice to Division of Early Learning must be submitted with a copy of the two most recent

monthly analysis, identify the enrollment priority group from which the coalition plans to disenroll children due to a projected funds deficit and the number of children planned to be disenrolled within the enrollment priority group, and written notice to any affected child's parent or guardian and SR provider at least 14 days before the child is disenrolled from the SR program due to a projected funds deficit, which includes the effective date of the child's disenrollment.

Note: Whenever possible, the coalition should provide 45 days' notice prior to issuing disenrollment notifications. (see ELCEC Disenrollment Policy and Procedure).

**References:** Section 1002.87, Section 1002.91, 1002.84(17), and Section 39.604, Florida Statutes (F.S.) Rule 6M-4.200, Rule 6M-4.208, Rule 6M-4.300, Rule 6M-4.400 and Rule 6M-9.300 Florida Administrative Code



## **Early Learning Coalition of Escambia County** **Waitlist Policy and Procedure**

### **Purpose:**

This policy is required to ensure consistency of practices and policy application regarding the School Readiness application process to ensure compliance with related DEL, State and Federal Regulations.

### **Scope:**

This policy covers application procedures for determining preliminary eligibility for School Readiness Services.

### **Applicability:**

Eligibility Programs Coordinator

### **Responsibility:**

Director of Eligibility

### **Eligibility Ranked Categories:**

Each Early Learning Coalition shall give priority for participation in the School Readiness Program as follows:

1. Children younger than 13 years of age who parent is receiving temporary cash assistance and who is subject to the federal work requirements or a parent who has an Intensive Service Account or an Individual Training Account.
2. Children at-risk who are younger than 9 years of age.
3. Children at-risk who are at least 9 years of age but younger than 13 years of age.
4. Children from birth to school entry whose parent transitions from the work program (TANF) into employment.
5. Children younger than 13 years of age whose parent transitions from the work program (TANF) into employment.
6. Children from birth to school entry from a working family who are Economically Disadvantaged. Which also may include such child's eligible siblings, beginning with the school year in which the sibling is eligible for admission to kindergarten in a public school until the beginning of the school year in which the sibling is eligible to begin the six grade, provided that the first priority for funding an eligible sibling is local revenues available to a coalition for funding direct services.

7. Children younger than 13 years of age from a working family that is Economically Disadvantaged that has no priority 6 siblings whose sibling is enrolled in the School Readiness program.
8. Children with special needs and have a current IEP with a Florida school district who is three years of age to school entry.
9. Child who otherwise meets one of the above eligibility criteria, but who is enrolled concurrently in the federal Head Start program and the Voluntary Prekindergarten Education program.

Parents in Priority 1 and 2 (CareerSource Escarosa and At-Risk Children) are served first and families must not be placed on the waitlist. Families in other eligibility groups seeking services will be served in the order of their priority as funds are available.

**Procedure:**

The Coalition shall utilize a waiting list as an enrollment management tool for the school readiness program on an ongoing basis. The Coalition shall not purge its waiting list by removing all children at one time. The following will be the general practice of the Coalition when parents are placed on a waiting list through the Family Portal to receive School Readiness Services.

**Prequalification Questions**

To participate in the school readiness program, parents shall submit a prequalifying questionnaire, file an application, certifying the family's total assets do not exceed the program requirements, and provide requested documentation to the Coalition. For relative caregiver and TANF child only cases, the family's income and assets shall be based on the child's income only. If funds are available at the time of application the Coalition shall conduct an eligibility determination. If funds are not available at the time of application, the Coalition shall place the child or children on a waiting list as set forth herein.

All parents requesting school readiness program services must first complete the prequalifying questions before completing the School Readiness Application and submit it through the single point of entry available at:

<https://familyservices.floridaearlylearning.com/> . Questions three and four of the prequalifying questions are based on the current Federal Poverty Level (FPL) for the total number of family members reported in question two. Parents may complete the prequalifying questions and School Readiness Application at any time. If the results of the prequalifying questions indicate that the family may be potentially eligible, the family will then be directed to complete the School Readiness Application. Upon completion of the School Readiness Application, parents must submit at least one document per parent residing in the household to complete the application process. The document may be:

1. two current paystubs;
2. A verification of employment statement;

3. A written statement from employer;
4. School enrollment or class registration; or
5. Documentation of temporary or permanent disability

For at-risk families identified in section 1002.87(1), F.S., who have a valid child care authorization, eligibility determination processing shall not be dependent on completion of the prequalifying questions and application, however an application must be completed within 14 calendar days of eligibility determination.

If the prequalification results indicate that the family may not be eligible, the family shall be directed to contact the coalition to receive Child Care Resource and Referral services.

### **The Application Process**

For School Readiness Services, the preliminary determination for eligibility must review the family's statement of income, family size, type of service requested, whether the child or parent is disabled, their eligibility priority and the need for care.

The Coalition shall review each submitted application and required documentation within twenty (20) calendar days of submission to determine if the parent is potentially eligible pursuant to s. 1002.87(1), F.S. The Coalition shall notify the parent if the eligibility criteria have or have not been met.

If potential eligibility is determined for school readiness services and funding is available, coalition staff shall conduct an eligibility determination pursuant to Section 1002.87, F.S, and subsection 6M-4.200.

If potential eligibility is determined for school readiness services and funding is not available, the parent and the identified children are placed on the waiting list based on the date the application was approved, the potential eligibility, and priority category.

Following the preliminary screening, the parent is notified via email whether they are potentially eligible based on the parent's declaration.

Parents deemed to be ineligible for services will be advised of the reason for the ineligibility via email.

Parents will be informed via email that to maintain their place on the wait list, they must inform the Coalition of any changes to their address, telephone number or employment and make contact at least every six (6) months to revalidate their application.

Parents and children may also be referred to other services which may be appropriate for their needs.

Parents must submit documents to complete the application process. The document may be current two pay stubs, a verification of employment statement, written statement from

employer, school enrollment or class registration, or documentation of a temporary or permanent disability.

Prior to the eligibility determination and enrollment, new applicants shall submit required documentation within 30 calendar days from the date on the funding notification.

### **Wait List Management**

The coalition shall utilize a waiting list as an enrollment management tool for the School Readiness program on an ongoing basis. The waiting list for each county must be reviewed regularly by staff to ensure there are no duplicate entries of names and the number of waiting families is accurate.

### **Placement of Children on the Waiting List**

A family shall be placed on the waiting list on a first come, first serve basis, based on the date the application was approved, the potential eligibility category and priority categories specified in Section 1002.87, F.S., and the age of the child. An early learning coalition may consider local service priorities within a priority category.

If a parent requests school readiness program services for an additional child following placement on the waiting list, the additional child shall be placed on the waiting list according to the initial date the family was placed on the waiting list. The additional child shall also be assigned a potential eligibility category and priority specified in Section 1002.87(1), F.S.

An unborn child shall not be eligible for the waiting list.

A parent may update the information reported in the School Readiness Application. The coalition shall review the changes. If the family remains potentially eligible, the family shall retain its place on the waiting list.

### **Revalidation**

At least once every six (6) months from the date the family was initially placed on the waiting list or from the last revalidation date the coalition shall contact the parent and request the parent to submit updated information regarding eligibility status. The coalition shall notify the parent within 30 calendar days prior to the revalidation date.

### **Availability of Funding**

Enrollment and payment for childcare services is contingent on availability of funding and placement prioritization. Priority selection of families from the waitlist is based on the most current priority list as set forth in Florida Statutes approved by the Early Learning Coalition.

The coalition shall notify the parent within thirty (30) calendar days of funding availability to potentially enroll the child in the school readiness program. In the notice, the coalition shall provide instructions to the parent on how to complete the school readiness eligibility determination process pursuant to Rule 6M-4.208, F.A.C.

### **Removal from the Waiting List**

The coalition shall notify the parent of removal from the waiting list. The notification shall include the reason why the family was not placed on the waiting list or why the family or child was removed from the waiting list. Notice of removal is not required when funding becomes available for the child to receive school readiness services and the child is enrolled with a school readiness provider. A family will be removed from the waiting list under the following circumstances:

1. Failure to maintain accurate contact information.
2. Failure to meet the school readiness eligibility requirements as specified in Section 1002.87(1), F.S.
3. Failure to confirm information. The parent does not validate their information by the due date indicated on the notification.
4. Over age limitations. Any child on the waiting list age 13 or older will be removed.
5. School readiness services are no longer needed. The parent indicates, via email, fax, mail, telephone or in person, that school readiness services are no longer needed.
6. The parent does not respond to the notification for available funding by the due date.
7. The family no longer resides in the early learning coalition's service delivery area.
8. Funding becomes available for the child to receive school readiness services and the child is enrolled with a school readiness provider. Actual eligibility determination will be conducted prior to authorization for enrollment, which will be based on available funding. Enrollment in the school readiness program will be on a first come, first serve basis pursuant to Section 1002.87 F.S.

### **Reapplication**

If a family is removed from the waiting list, a parent must reapply for school readiness services and shall be screened for eligibility to be placed back onto the waiting list and receive a new waiting list date.

If a family on the waiting list of an early learning coalition moves out of the coalition's service area, the family shall reapply for eligibility services with the coalition operating at the family's new location. The family will receive a new waiting list date with the coalition offering services at the new location.

**References:** Section 1002.87, Florida Statutes (F.S.) and Rule 6M-4.208



## **Early Learning Coalition of Escambia County** **Disenrollment Policy and Procedure**

### **Purpose:**

This policy and procedure is required to ensure consistency of practices and policy application regarding group disenrollment's made by the Early Learning Coalition, and to insure compliance with related DEL, State and Federal Regulations.

### **Scope:**

This policy covers all group disenrollment's made by the Early Learning Coalition of Escambia County.

### **Disenrollment Avoidance Policy:**

Children shall not be disenrolled due to a projected deficit unless a deficit has been forecasted through the end of the fiscal year and the fund management strategies have been addressed and implemented as appropriate. It is the position of the Early Learning Coalition of Escambia County that disenrollment of a child from the SR program be a last resort decision. The decision to activate the disenrollment procedures stated below must be preceded by documentation that the following strategies have been completed.

Transferring School Readiness funds from administration, non-direct services or quality services to direct services within the targets and restrictions of the coalition's grant award or contract amount.

Communicate with other SR partners to research other avenues of service.

Delay enrollment of children in a subsequent priority eligibility group.

Suspending automatic enrollments in subsequent priority eligibility groups of those children previously enrolled in a priority eligibility group but no longer eligible for the priority eligibility group.

Completing eligibility re-determinations in accordance with section 1002.84(7), Florida Statutes.

**Disenrollment Procedures:**

Provide written notification to Division of Early Learning at least forty-eight (48) hours prior to the initiation of formal consideration by the Board to dis-enroll a group of children from early learning programs.

Provide written notification to Division of Early Learning at least five (5) business days prior to taking action to notify providers or families of a determination to dis-enroll a child from early learning programs. The notice shall be submitted with a copy of the two most recent monthly utilization analyses and shall identify the enrollment priority group from which the Coalition plans to dis-enroll children and the number of children the Coalition plans to dis-enroll within that group.

Provide written notice to any affected parent/guardian at least a minimum of two (2) weeks (prefer 45 days) prior to dis-enrollment. This notice will include the effective date of the disenrollment.

Provide written notice to affected SR providers at least thirty a minimum of two (2) weeks (prefer 45 days) before children are dis-enrolled from the SR program. This notice will include the effective date of the dis-enrollment.

Continue initial enrollments of children in priority eligibility groups in accordance with Section 1002.87(1)(a)-(i), Florida Statutes.

Establish enrollment priorities among the subsequent priority eligibility groups in descending order, beginning with the highest enrollment priority, in accordance with Section 1002.87(1), Florida Statutes.

Prohibit dis-enrollment of groups of children for a reason other than preventing a deficit or failure to comply with eligibility requirements.

Permit the disenrollment of children in order, pursuant to Section 1002.87(7), Florida Statutes. The policy may allow for the dis-enrollment of a distinct subgroup within an enrollment priority (e.g., school age children older than a specified age).

Submit a plan amendment, if applicable, and receive written approval of the submitted plan amendment from Division of Early Learning.

**Responsibility/Authority:**

The Finance Director will be responsible for developing and implementing a system that tracks expenditures for the School Readiness program. The Eligibility Director is responsible for developing and implementing a system that tracks enrollment in and disenrollment from the School Readiness Program.

**Records Retention:**

Previous year's records will be retained for five years in accordance with the Coalition's Fiscal Policy.

**Attachments: None**

**References:** s. s. 1002.87(7), F.S., and current DEL Program Guidance PG-240.04, SR Funds Management.

Effective date July 1, 2026

**Florida Division of Early Learning  
SLIDING FEE SCHEDULE for SCHOOL READINESS PROGRAM - Percentage-Based Copays Using SMI**

----- Annual Gross Income - Number of People in the Family -----

**DAILY FEE**

=====

Full-Time	Part-Time	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
4.0%	2.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.0%	2.0%	2,811	3,676	4,541	5,406	6,271	7,136	7,298	7,460	7,623	7,785	7,947	8,109	8,271	8,434	8,596
4.0%	2.0%	2,812	3,677	4,542	5,407	6,272	7,137	7,299	7,461	7,624	7,786	7,948	8,110	8,272	8,435	8,597
4.0%	2.0%	5,622	7,352	9,082	10,812	12,542	14,272	14,597	14,921	15,245	15,570	15,894	16,218	16,543	16,867	17,191
4.0%	2.0%	5,623	7,353	9,083	10,813	12,543	14,273	14,598	14,922	15,246	15,571	15,895	16,219	16,544	16,868	17,192
4.0%	2.0%	8,433	11,028	13,623	16,218	18,813	21,408	21,895	22,381	22,868	23,354	23,841	24,327	24,814	25,301	25,787
4.0%	2.0%	8,434	11,029	13,624	16,219	18,814	21,409	21,896	22,382	22,869	23,355	23,842	24,328	24,815	25,302	25,788
4.0%	2.0%	11,245	14,705	18,164	21,624	25,084	28,544	29,193	29,842	30,490	31,139	31,788	32,437	33,085	33,734	34,383
4.0%	2.0%	11,246	14,706	18,165	21,625	25,085	28,545	29,194	29,843	30,491	31,140	31,789	32,438	33,086	33,735	34,384
4.0%	2.0%	14,056	18,381	22,706	27,031	31,356	35,680	36,491	37,302	38,113	38,924	39,735	40,546	41,357	42,168	42,979
4.0%	2.0%	14,057	18,382	22,707	27,032	31,357	35,681	36,492	37,303	38,114	38,925	39,736	40,547	41,358	42,169	42,980
4.0%	2.0%	16,867	22,057	27,247	32,437	37,627	42,816	43,790	44,762	45,736	46,709	47,682	48,655	49,628	50,601	51,574
4.0%	2.0%	16,868	22,058	27,248	32,438	37,628	42,817	43,791	44,763	45,737	46,710	47,683	48,656	49,629	50,602	51,575
4.0%	2.0%	19,678	25,733	31,788	37,843	43,898	49,952	51,088	52,223	53,358	54,494	55,629	56,764	57,899	59,035	60,170
4.0%	2.0%	19,679	25,734	31,789	37,844	43,899	49,953	51,089	52,224	53,359	54,495	55,630	56,765	57,900	59,036	60,171
4.0%	2.0%	22,489	29,409	36,329	43,249	50,169	57,088	58,386	59,683	60,981	62,278	63,576	64,873	66,171	67,468	68,766
4.0%	2.0%	22,490	29,410	36,330	43,250	50,170	57,089	58,387	59,684	60,982	62,279	63,577	64,874	66,172	67,469	68,767
4.0%	2.0%	25,300	33,085	40,870	48,655	56,440	64,224	65,684	67,144	68,603	70,063	71,523	72,982	74,442	75,902	77,361
4.0%	2.0%	25,301	33,086	40,871	48,656	56,441	64,225	65,685	67,145	68,604	70,064	71,524	72,983	74,443	75,903	77,362
4.0%	2.0%	28,112	36,762	45,411	54,061	62,711	71,361	72,983	74,604	76,226	77,848	79,470	81,092	82,714	84,335	85,957
4.0%	2.0%	28,113	36,763	45,412	54,062	62,712	71,362	72,984	74,605	76,227	77,849	79,471	81,093	82,715	84,336	85,958
4.0%	2.0%	30,923	40,438	49,952	59,467	68,982	78,497	80,281	82,064	83,849	85,633	87,416	89,201	90,985	92,769	94,553
6.0%	3.0%	30,924	40,439	49,953	59,468	68,983	78,498	80,282	82,065	83,850	85,634	87,417	89,202	90,986	92,770	94,554
6.0%	3.0%	33,734	44,114	54,493	64,873	75,253	85,633	87,579	89,525	91,471	93,418	95,363	97,310	99,256	101,202	103,148
6.0%	3.0%	33,735	44,115	54,494	64,874	75,254	85,634	87,580	89,526	91,472	93,419	95,364	97,311	99,257	101,203	103,149
6.0%	3.0%	36,545	47,790	59,034	70,279	81,524	92,769	94,877	96,985	99,094	101,202	103,310	105,419	107,528	109,636	111,744





Sliding Fee Scale for  
Effective date

July 1, 2026

Coalition

**Florida Division of Early Learning  
SLIDING FEE SCHEDULE - Federal Poverty Level (FPL) and Dollar Copays**

**DAILY FEE**

----- Annual Gross Income - Number of persons in Family -----

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FPL as indicated unless exceeds <b>85% SMI</b>	30,723	41,657	52,591	63,525	74,459	85,393	96,327	107,261	118,195	129,129	140,063	150,997	161,931	172,865	183,799
<b>85% SMI</b>	30,724	41,658	52,592	63,526	74,460	85,394	96,328	107,262	118,196	129,130	140,064	150,998	161,932	172,866	183,800
<b>200% FPL</b>	31,920	43,280	54,640	66,000	77,360	88,720	100,080	111,440	122,800	134,160	145,520	156,880	168,240	179,600	190,960
<b>70% SMI, 85% SMI</b>	31,921	43,281	54,641	66,001	77,361	88,721	100,081	111,441	122,801	134,161	145,521	156,881	168,241	179,601	190,961
	34,314	46,526	58,738	70,950	83,162	95,374	107,586	119,798	132,010	144,222	156,434	168,646	180,858	193,070	205,282
<b>70% SMI</b>	34,315	46,527	58,739	70,951	83,163	95,375	107,587	119,799	132,011	144,223	156,435	168,647	180,859	193,071	205,283
	36,708	49,772	62,836	75,900	88,964	102,028	115,092	128,156	141,220	154,284	167,348	180,412	193,476	206,540	219,604
<b>70% SMI</b>	36,709	49,773	62,837	75,901	88,965	102,029	115,093	128,157	141,221	154,285	167,349	180,413	193,477	206,541	219,605
<b>85% SMI</b>	39,356	51,466	63,575	75,685	87,795	99,905	112,015	124,125	136,235	148,345	160,455	172,565	184,675	196,785	208,895
<b>85% SMI</b>	47,790	62,495	77,199	91,904	106,609	121,313	136,017	150,721	165,425	180,129	194,833	209,537	224,241	238,945	253,649

Parents receiving hourly care pay up to the part time fee.

Refer to 6M-4.400, F. A. C.

**Income** 85% State Median Income: Exit threshold for School Readiness program eligibility

**Income** 70% State Median Income: Entry threshold for School Readiness Match eligibility

### Poverty Level (FPL) effective January 2026.  
FFY 2027 ANNUAL State Median Income Estimates

Effective date

July 1, 2026

**Florida Division of Early Learning  
SLIDING FEE SCHEDULE for SCHOOL READINESS PLUS PROGRAM**

----- Annual Gross Income - Number of People in the Family -----

**DAILY FEE**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>Full-Time</b>															
8.0%	47,791	62,496	77,200	91,905	106,610	121,314	124,071	126,828	129,585	132,343	135,099	137,857	140,614	143,371	146,128
	50,601	66,171	81,740	97,310	112,880	128,449	131,369	134,287	137,207	140,126	143,045	145,965	148,884	151,803	154,723
9.0%	50,602	66,172	81,741	97,311	112,881	128,450	131,370	134,288	137,208	140,127	143,046	145,966	148,885	151,804	154,724
	53,412	69,847	86,281	102,716	119,151	135,585	138,667	141,748	144,829	147,911	150,992	154,074	157,156	160,237	163,318
10.0%	53,413	69,848	86,282	102,717	119,152	135,586	138,668	141,749	144,830	147,912	150,993	154,075	157,157	160,238	163,319
	56,223	73,523	90,822	108,122	125,422	142,721	145,965	149,208	152,452	155,696	158,939	162,183	165,427	168,670	171,914

Parents receiving hourly care pay up to the part time fee.

Refer to 1002.935, Florida Statutes

**Income** 100% State Median Income: Upper threshold for eligibility

FFY 2027 ANNUAL State Median Income Estimates

## B. Eligibility and Enrollment Policies and Procedures

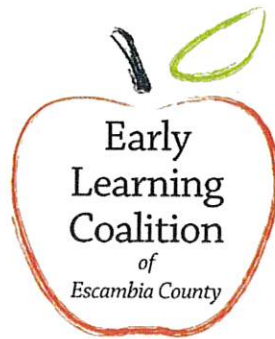
### Coalition Local Priorities

Describe the data source used to conduct the community assessment:

The *Escambia Children's Trust (ECT)* Community Needs Assessment collated information and assessments from various sources, including the Coalition, to create a tool that best defines the needs of the children of Escambia County. This Assessment is comprehensive and addresses the same issues that are of interest to the Coalition. Attached is the Escambia Children's Trust Needs Assessment dated September 2022.

Priority Number	Priority	Describe how community needs are addressed.
3	An at-risk child who is at least 9 years of age but younger than 13 years of age. An at-risk child whose sibling is enrolled in the SR Program within eligibility priority categories 1 and 2 & 6 shall have priority over other children who are eligible under this group.	<p><del>Overall: The ELCEC policy is to serve whole families, if possible, maintain continuity of care as families transition between priority categories, and promote early education throughout. Priorities 3-9 reflect this policy.</del></p> <p>Priority 3: Our community wants our PS/At-Risk children, older and younger, to be served, particularly when it involves serving the whole family. Our partners serving PS children, DCF and CBC agencies, strongly advocate for this to be Priority 3. <b>Pages 34-38</b></p> <p><del>In Priority 4: means We recognize the importance of continued support for TANF "graduates" to be supported so they can sustain employment. <b>Pages 15-16, 40 and 57</b></del></p>
4	A child of a parent who transitions from the work program into employment from birth to the beginning of the school year for which the child is eligible for admission to kindergarten in a public school.	
5	A child of a parent who transitions from the work program into employment who is younger than 13 years of age.	<p><b>Priority 5:</b> Serving older TCC children as the next priority after younger TCC children supports both our continuity of care and whole family policy, and the importance of continued support for TANF "graduates" to be supported so they can sustain employment. <b>Pages 15-16, 40 and 57</b></p>

6	<p>A child from birth to the beginning of the school year for which the child is eligible for admission to kindergarten in a public school, who is from a working family that is economically disadvantaged and may also include such child's eligible siblings, beginning with the school year in which the sibling is eligible for admission to kindergarten in a public school, until the beginning of the school year in which the sibling is eligible to begin sixth grade, provided that the first priority for funding an eligible sibling is local revenues available to a coalition for funding direct services. <b>Which also may include such child's eligible siblings, beginning with the school year in which the sibling is eligible for admission to kindergarten in a public school until the beginning of the school year in which the sibling is eligible to begin the sixth grade, provided that the first priority for funding an eligible sibling is local revenues available to a coalition for funding direct services.</b> A child eligible under this group ceases to be eligible if his or her family income exceeds 85% of SMI.</p>	<p><b>Priority 6:</b> This is our first priority for providing care after we meet our commitment for providing continuity of care and serving whole families in the PS and TCC categories. <b>Pages 15-16, 50, and 59</b></p>
7	<p>A child who is younger than 13 years of age from a working family <b>who is economically disadvantaged that has no priority 6 siblings.</b></p>	<p><b>Priority 7:</b> Serving older BG8 children is the next priority after younger BG8 children. This supports both our continuity of care and whole family policy. <b>Pages 15-16, 50, and 59</b></p>
8	<p>A child who has special needs, is eligible as a student with a disability, has a current individual education plan with a Florida school district, and is not younger than 3 years of age. A special needs child eligible under this paragraph remains eligible until the child is eligible for admission to kindergarten in a public school.</p>	<p><b>Priority 8:</b> By providing continuous access to early learning services for children with disabilities who are at least three years of age, have a current Individual Education Plan (IEP) with a Florida school district, and are not yet eligible for kindergarten. This ensures inclusive services during a critical developmental period, prevents service gaps, and supports coordinated transitions to public school while promoting school readiness and equitable access. <b>Pages 29-30, 42-44, and 55</b></p>
9	<p>A child who otherwise meets one of the eligibility criteria in priority groups 1,2,4,6 but who is also enrolled concurrently in the federal Head Start Program and the VPK Education Program.</p>	<p><b>Priority 9:</b> By allowing School Readiness eligibility for children who meet priority group criteria and are concurrently enrolled in Head Start and the VPK Education Program, ensuring continuity of services. This coordination maximizes early learning resources, prevents duplication, and supports families' need for full-day, comprehensive care while promoting equitable access to early learning services. <b>Pages 26-29, and 55</b></p>



**Needs  
Assessments**

**Attachment**