Early Learning Coalition of Escambia County

Board Meeting

August 13, 2026

Consent Agenda

Early Learning Coalition of Escambia County
Board Meeting Agenda
August 13, 2026, at 10:00 a.m.

Pages

I. Welcome and Introductions

a. Notification of this meeting of the Board of Directors was posted to the Coalition Public Calendar Board and sent to the Pensacola News Journal for publication on August 3, 2026

II. Public Comments

III. Chair Opening Comments

a. Approval of Consent Agenda: Meeting Agenda, Minutes of May 14, 2026, Financial Reports for March through June 2026 **(BA)** **CA1 -CA33**

IV. Executive Committee Report

a.	New Board Member Recommendation – Kaley Dawkins **(BA)**	**3-19**
b.	FY 2026-2027 Early Learning Grant Agreement **(BA)**	**Att**
c.	Eligibility and Enrollment Requirements **(BA)**	**20-27**
d.	School Readiness Application and Waiting List Policies & Procedures **(BA)**	**28-32**
e.	Disenrollment Policies & Procedures **(BA)**	**33-35**
f.	Opening Doors MOU **(BA)**	**36-40**
g.	Sliding Fee Schedule **(D)**	**41-45**
h.	Eligibility Priorities **(D)**	**46-47**
i.	Needs Assessment **(D)**	**Att**
j.	CCDF Salary Cap Testing Report **(D)**	
k.	Executive Director FY 2026-2027 Travel Approval **(BA**	
l.	2027 Meeting Schedule **(BA)**	**48**

VI. Executive Director's Report

a. Coalition Status Reports:

1.	Financial Update **(D)**	Mona Jackson	**49-52**
2.	ELC FY 2026-2027 Budget **(BA)**		**53-57**
3.	ELC 2024-2025 Form 990 **(BA)**		**Att**
4.	Internal Control Questionnaire **(BA)**		**Att**
5.	CRI Audit & 990 Engagement Letters **(D)**		**58-70**
6.	DEL REOB/DEOB **(D)**		
7.	SR Match – ECT Property Taxes **(D)**		
8.	SR/VPK Enrollment/Wait List Status Report **(D)**	Nina Daniels	**71-74**
9.	Contracting Summary Report **(D)**	Dawn Engel	**75-77**

Key: (BA) = Board Approval (D) = Discussion (I) = Information Att = Attached file

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

VII. Old Business

a. Impact 100 Grant/Van - Update **(D)** — Melissa Jennings
b. Revised Employee Handbook **(BA)** — **Att**
c. Revised By-Laws – Update **(D)**
d. Board Member Update **(D)**

VIII. New Business

a. Document Retention Policy **(BA)** — **78-84**
b. Century Camp Fire Closing **(D)**
c. SWOT Analysis & Strategic Planning **(D)**

IX. Audits and Reviews in Progress

a. 2024-2025 Financial Fiscal Monitoring Report #2 **(D)**

X. Adjourn

Next Meeting: **Thursday, November 12, 2026, at 10:00 a.m. at the Early Learning Coalition offices, 1720 W. Fairfield Dr., Suite 100/400, Pensacola, FL 32501**

Key: (BA) = Board Approval (D) = Discussion (I) = Information Att = Attached file

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

CA2

Early Learning Coalition of Escambia County

Early Learning Coalition of Escambia County

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

DATE: August 3, 2026
PUBLIC SERVICE ANNOUNCEMENT

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

Board Meeting will be held on
Thursday, 13th of August at 10:00 a.m.

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

The agenda and meeting materials will be posted to www.elcescambia.org.
For more information, or to receive an invite to the full virtual meeting, call or email:
Renee Maxwell, Administrative Aide at (850) 595-5402 or askelc@elcescambia.org.

The meeting may be accessed by:

Joining the Zoom Meeting:

https://us02web.zoom.us/j/87391966851?pwd=FZ8rl7pCRSeFa8Pq2QNiM7SzD4VWa6.1

Meeting ID: 873 9196 6851
Passcode: 203821

DIVISION OF
Early Learning
LEARN EARLY. LEARN FOR LIFE.

CA 3

Renee Maxwell

From: Renee Maxwell
Sent: Monday, August 3, 2026 10:46 AM
To: Pensacola News Journal (business@pnj.com)
Subject: Public Service Announcement August 2026

Good morning,

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

Board Meeting will be held on Thursday, August 13, 2026, at 10:00am.

The meeting will be held in the Joyce Griffin Room for Professional Development and Testing
at the Early Learning Coalition of Escambia County
1720 West Fairfield Drive Suite 100/400 Pensacola, FL. 32501

The meeting may be accessed by:

Joining the Zoom Meeting
https://us02web.zoom.us/j/87391966851?pwd=FZ8rl7pCRSeFa8Pq2QNiM7SzD4VWa6.1

Meeting ID: 873 9196 6851
Passcode: 203821

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

rmaxwell@elcescambia.org www.elcescambia.org
Main: 850-595-5400, Direct Office Line: 850-595-5402

CA4

Early Learning Coalition of Escambia County

Early Learning Coalition of Escambia County
Board Meeting Minutes
May 14, 2026, 10:00 a.m.
Interim Chair: Tammy Hicks

Members in Attendance

Tammy Hicks	Shacondra Primm	Deborah Tucker
Tarae Donaldson	Lindsey Cannon	Doug Brown
Melissa Sidoti	Craig Jones	Reginald Dogan
Cindy Kirk	Deirdre Patton	Paul Fetsko
Ruthie Noel	Ashley Colon	Bambi Sealy
Mona Jackson		

Members Absent

Edna Williams	Deanna Oleske	Brian Wyer
Mary Ann Bickerstaff		

Public in Attendance

Adam Nelson (Carr, Riggs & Ingram)

Staff in Attendance

Al Henderson	Dawn Engel	Tom Porter
Nina Daniels	Renee Maxwell	

I. Welcome and Introduction

Notification of this meeting of the Board of Directors was sent to the Pensacola News Journal for publication on April 28, 2026, and posted to the Coalition Public Calendar Board. The meeting was called to order by the Interim Chair, Ms. Hicks.

II. Public Comments

None

III. Chair Opening Comments

a. Approval of Consent Agenda: Meeting Agenda, Minutes of February 18, 2026, and Financial Reports for January and February 2026.

Upon a motion made by Mr. Fetsko and seconded by Mr. Brown the Meeting Agenda, Minutes of February 18, 2026 and Financials for January and February 2026, were approved without objections.

IV. Carr, Riggs & Ingram Single Audit Report

a. Presentation of FY 2024-2025- 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

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program efficiency, strong compliance and a stable financial position. Upon a motion made by Mr. Brown and seconded by Mr. Fetsko, the audit was approved as it was presented.

V. Executive Committee Report

a. New Board Members – Ruthie Noel, Ashley Colon & Deirdre Patton

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 EXCOM and seconded by Ms. Kirk, it was approved without objection to appoint Ms. Noel to the Board.

b. 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 EXCOM and seconded by Mr. Fetsko, the recommendation of Ms. Colon serving as the Private Provider Representative, was approved without objection.

c. 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 EXCOM and seconded by Mr. Fetsko, the recommendation of Ms. Patton serving as the Faith-Based Provider Representative, was approved without objection.

d. 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 EXCOM and seconded by Mr. Jones, the ELCEC Use of Restricted Funds Policy & Procedures was approved without objection.

e. 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 EXCOM and seconded by Ms. Cannon, the revised Developmental Screening Policy was approved without objection.

f. Revised SR Program Assessment Policy

CA6

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 EXCOM and seconded by Mr. Fetsko, the revised SR Program Assessment Policy was approved without objection.

g. 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.
Upon a motion made by EXCOM and seconded by Mr. Fetsko, the revised Eligibility Manual was approved without objections.

h. 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 EXCOM and seconded by Mr. Fetsko, the Revised Eligibility Priority Template was approved without objections.

i. Revised Fee Waiver Policy

DEL requires an update to the Fee Waiver Policy for Co-Pays for Protective Services families. DEL has 3 Co-Pay options to choose from.

1. Implement the highest parent fee of 85%. Once documentation has been provided, adjust the parent fee accordingly.
2. Set a Common Co-Payment amount.
3. Set the Co-Payment to zero due to no documentation being provided.

The Coalition chose to implement the first option. The revision was made to the Fee Waiver Policy reflecting the Co-Payment change.
Upon a motion made by EXCOM and seconded by Mr. Fetsko, the updated Fee Waiver Policy was approved without objections.

j. 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 EXCOM and seconded by Ms. Cannon, the Revised Anti-Fraud Plan was approved without objection.

VI. Executive Director's Report

a. Coalition Status Reports:

1. Financial Update

Through April the Coalition spent $14.95 million of the $19.4 million SR grant which is 77% of the grant. SR Admin was 1.829%, Non-Direct Services was 82.9% and Quality was 9.6%. VPK Services was $4.1 million of $4.8 million which is 85%. VPK Admin spending was 2.285%.

CAM

Early Learning Coalition of Escambia County

2. SR/VPK Enrollment/Wait List Status Report

There are 2,476 children enrolled in the School Readiness program of which 74 are SRMAT and 95 are school-age children. The BG8 ECON Pri 6 Wait List has 44 children, BG8 ECON Pri 7 Wait List has 4 Children and the SRMAT Wait List has 4 children for a total of 55children.

3. Contracting Summary Report

There are 86 SR Providers, and 66 VPK Providers under contract.

VII. Old Business

a. Impact 100 Grant – Update

The van has been purchased, and it is now at Fleetco for internal modifications. After modifications are completed, the van to be sent to Gator Grafix to be wrapped. The goal is to expend funds by June so the Coalition can apply for another grant this year.

VIII. New Business

a. Employment Law Retainer - Update

The Coalition entered a Law Retainer with The Krizner Group. This action requires Board approval. Upon a motion made by Mr. Brown and seconded by Mr. Fetsko, the retainer of The Krizner Group was approved without objections.

b. Retention of Legal Counsel

The Coalition had retained TG Law PLLC for legal Counsel. This action requires Board approval. Upon a motion made by Mr. Brown and seconded by Mr. Fetsko the retention of TG Law PLLC was approved without objections.

c. 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 Review Hearing will be held on May 26, 2026

d. 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 requested a reviewing hearing that was held on May 6, 2026. The Review Hearing Committee reversed the Coalition's decision to terminate Little Hands and Feet Child Care Development Center's contract. The Committee agreed to a Corrective Action Plan.

e. 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

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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.

f. TORSH 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.

g. Tandem Staffing Services

The Coalition has signed a contract with Tandem Staffing Services. Tandem Staffing Services is a service that offers a pool of qualified substitute teachers that the Coalition's Providers can use for staffing issues. Tandem will vet all teachers and take care of background screenings and verify that the teachers have their required 40 hours.

h. Community Outreach Vehicle Insurance

Insurance for the van has been purchased. The policy is now in effect. The premium for the policy was paid for out of the Impact 100 Grant.

i. Property and General Liability Insurance

Quotes for Property and General Liability Insurance have been received and will be reviewed before a recommendation is presented to the Board.

IX. Audits and Reviews in Progress

a. 2024-2025 Financial Fiscal Monitoring Review – Report

Financial Review is in process.

X. Adjourn: 11:45 am

Next Meeting: Thursday, August 13, 2026, at 10:00 a.m. at the Early Learning Coalition offices at 1720 West Fairfield Dr., Suite 100/400, Pensacola, FL 32501

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

	Total
Assets	
Current Assets	
Bank Accounts	
1114 Renasant Bank - CHECKING	1,691,894.67
1115 PETTY CASH	100.00
Total for Bank Accounts	**$1,691,994.67**
Accounts Receivable	
1100 *Accounts Receivable	
1102 Grants Receivable	1,996,610.15
Total for 1100 *Accounts Receivable	**$1,996,610.15**
Total for Accounts Receivable	**$1,996,610.15**
Other Current Assets	
1151 PREPAID	
1152 PREPAID -POSTAGE	738.07
Total for 1151 PREPAID	**$738.07**
1153 Other Current Assets	0.00
1197 Accrued Revenue	0.00
1210 Due From Others-Providers	0.00
Total for 1153 Other Current Assets	**$0.00**
1200 DEPOSITS	8,850.00
Total for Other Current Assets	**$9,588.07**
Total for Current Assets	**$3,698,192.89**
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
Total for 1349 ACCUMULATED DEPRECIATION 1349	**-$218,949.73**
Total for Fixed Assets	**$0.00**
Other Assets	
1370 Right of Use Asset	602,861.00
1371 ROU Asset Accumulated Amortization	-385,482.49
Total for 1370 Right of Use Asset	**$217,378.51**
Total for Other Assets	**$217,378.51**
Total for Assets	**$3,915,571.40**
Liabilities and Equity	
Liabilities	
Current Liabilities	

0A10

Accounts Payable	
2120 ACCOUNTS PAYABLE	92,175.71
21201 Accounts Payable (A/P)	1,598,435.04
Total for 2120 ACCOUNTS PAYABLE	**$1,690,610.75**
2150 GARNISHMENTS PAYABLE	0.00
2151 401K Loans Payable	0.00
Total for Accounts Payable	**$1,690,610.75**
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
Total for 1146 2787 - WW - THE FIRST CC	**$1,081.72**
Total for Credit Cards	**$1,081.72**
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
Total for 2210 Payroll wages and tax to pay	**$67,596.73**
2220 BENEFITS PAYABLE - VIS & DENT	
22202 Vision & Dental Employee Contribution hold	0.00
Total for 2220 BENEFITS PAYABLE - VIS & DENT	**$0.00**
2225 BENEFITS PAYABLE - 401K	
22251 401K Employee Contribution hold	0.00
Total for 2225 BENEFITS PAYABLE - 401K	**$0.00**
2230 BENEFITS PAYABLE - HEALTH INS	
22303 Health Insurance Employee Contribution hold	0.00
Total for 2230 BENEFITS PAYABLE - HEALTH INS	**$0.00**
2250 Interest-Due to State of FL	1,612.61
23000 Prior Year Adjustments to Receipts	0.00
23001 PE 6 30 23 Adjustment	0.00
Total for 23000 Prior Year Adjustments to Receipts	**$0.00**
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
Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD	**$0.00**

CA11

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
Total for 2410 ADVANCES FROM OEL	**$1,600,000.00**
2420 Deferred Revenue	0.00
2500 ST Lease Liability ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	**$1,903,846.47**
Total for Current Liabilities	**$3,595,538.94**
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
Total for Long-term Liabilities	**$84,254.31**
Total for Liabilities	**$3,679,793.25**
Equity	
2700 OPENING EQUITY	0.00
2701 FY 0708 OPENING EQUITY ITEMS (deleted)	0.00
Total for 2700 OPENING EQUITY	**$0.00**
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
Total for Equity	**$235,778.15**
Total for Liabilities and Equity	**$3,915,571.40**

Statement of Activity

EARLY LEARNING COALITION OF ESCAMBIA COUNTY

March 2026

	Total
Revenue	
3300 REVENUES - STATE FUNDING	
33001 REVENUES - STATE FUNDING SR	1,502,977.12
33002 REVENUES - STATE FUNDING VPK	453,820.62
Total for 3300 REVENUES - STATE FUNDING	**$1,956,797.74**
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.19
Total for Revenue	**$1,976,703.93**
Cost of Goods Sold	
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
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	**$1,701,047.56**
Total for Cost of Goods Sold	**$1,701,047.56**
Gross Profit	**$275,656.37**
Expenditures	
41111 Payroll expenses	
4110 (5001) SALARIES	164,982.49
4111 Payroll Fees	2,258.00
4120 (5005) EMPLYR 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
Total for 41111 Payroll expenses	**$183,194.27**
4220 (5010) INSURANCE - VISION & DENTAL	$1,846.34
4221 Dental & Vision EE Portion	25.27
Total for 4220 (5010) INSURANCE - VISION & DENTAL	**$1,871.61**
4230 (5010) BENEFITS - HEALTH INSURANCE	$36,755.87
4231 (5011) Health Insurance - EE Portion	0.00
Total for 4230 (5010) BENEFITS - HEALTH INSURANCE	**$36,755.87**
4240 (5030) BENEFITS - LIFE INSURANCE	
4241 Voluntary Insurance	-0.01
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	**-$0.01**
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
Total for Expenditures	**$269,297.50**
Net Operating Revenue	**$6,358.87**
Net Other Revenue	
Net Revenue	**$6,358.87**

Accrual Basis Tuesday, April 21, 2026 10:17 AM GMT-05:00

0A14

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

	Total
Assets	
Current Assets	
Bank Accounts	
1114 Renasant Bank - CHECKING	1,635,480.62
1115 PETTY CASH	100.00
Total for Bank Accounts	**$1,635,580.62**
Accounts Receivable	
1102 Grants Receivable	2,852,734.54
Total for 1100 *Accounts Receivable	**$2,852,734.54**
Total for Accounts Receivable	**$2,852,734.54**
Other Current Assets	
1151 PREPAID	
1152 PREPAID -POSTAGE	443.55
Total for 1151 PREPAID	**$443.55**
1153 Other Current Assets	$0.00
1197 Accrued Revenue	$0.00
1210 Due From Others-Providers	$0.00
Total for 1153 Other Current Assets	**$0.00**
1200 DEPOSITS	8,850.00
Total for Other Current Assets	**$9,293.55**
Total for Current Assets	**$4,497,608.71**
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
Total for 1349 ACCUMULATED DEPRECIATION 1349	**-$218,949.73**
Total for Fixed Assets	**$0.00**
Other Assets	
1370 Right of Use Asset	602,861.00
1371 ROU Asset Accumulated Amortization	-385,482.49
Total for 1370 Right of Use Asset	**$217,378.51**
Total for Other Assets	**$217,378.51**
Total for Assets	**$4,714,987.22**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	

CA15

2120 ACCOUNTS PAYABLE	92,175.71
21201 Accounts Payable (A/P)	294,170.40
Total for 2120 ACCOUNTS PAYABLE	**$386,346.11**
2150 GARNISHMENTS PAYABLE	$0.00
2151 401K Loans Payable	$0.00
Total for Accounts Payable	**$386,346.11**
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
Total for 1146 2787 - WW - THE FIRST CC	**$8,509.90**
Total for Credit Cards	**$8,509.90**
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
Total for 2210 Payroll wages and tax to pay	**$67,596.73**
2220 BENEFITS PAYABLE - VIS & DENT	
22202 Vision & Dental Employee Contribution hold	$0.00
Total for 2220 BENEFITS PAYABLE - VIS & DENT	**$0.00**
2225 BENEFITS PAYABLE - 401K	
22251 401K Employee Contribution hold	$0.00
Total for 2225 BENEFITS PAYABLE - 401K	**$0.00**
2230 BENEFITS PAYABLE - HEALTH INS	
22303 Health Insurance Employee Contribution hold	$0.00
Total for 2230 BENEFITS PAYABLE - HEALTH INS	**$0.00**
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
Total for 23000 Prior Year Adjustments to Receipts	**$0.00**
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
Total for 2405 SUSPENSE ACCT - SDRNDG - Employee Deductions HOLD	**$0.00**
2410 ADVANCES FROM OEL	$0.00

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
Total for 2410 ADVANCES FROM OEL	**$2,300,000.00**
2420 Deferred Revenue	$0.00
2500 ST Lease Liability ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	**$4,019,786.84**
Total for Current Liabilities	**$4,414,642.85**
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
Total for Long-term Liabilities	**$84,254.31**
Total for Liabilities	**$4,498,897.16**
Equity	
2700 OPENING EQUITY	$0.00
2701 FY 0708 OPENING EQUITY ITEMS (deleted)	$0.00
Total for 2700 OPENING EQUITY	**$0.00**
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
Total for Equity	**$216,090.06**
Total for Liabilities and Equity	**$4,714,987.22**

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

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity

April 2026

	Total
Revenue	
3300 REVENUES - STATE FUNDING	
33001 REVENUES - STATE FUNDING SR	1,597,696.92
33002 REVENUES - STATE FUNDING VPK	535,131.37
Total for 3300 REVENUES - STATE FUNDING	**$2,132,828.29**
3350 Prior Period Income/Expense	0.00
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.25
Total for Revenue	**$2,152,734.54**
Cost of Goods Sold	
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
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	**$1,813,189.13**
Total for Cost of Goods Sold	**$1,813,189.13**
Gross Profit	**$339,545.41**
Expenditures	
41111 Payroll expenses	
4110 (5001) SALARIES	165,934.14
4111 Payroll Fees	2,320.60
4120 (5005) EMPLYR 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
Total for 41111 Payroll expenses	**$190,524.50**
4150 (5007) STAFF RECRUIT / SCRNNG, ETC.	128.98
4220 (5010) INSURANCE - VISION & DENTAL	$1,713.55
4221 Dental & Vision EE Portion	-53.01
Total for 4220 (5010) INSURANCE - VISION & DENTAL	**$1,660.54**
4230 (5010) BENEFITS - HEALTH INSURANCE	$37,914.50
4231 (5011) Health Insurance - EE Portion	0.00
Total for 4230 (5010) BENEFITS - HEALTH INSURANCE	**$37,914.50**
4240 (5030) BENEFITS - LIFE INSURANCE	
4241 Voluntary Insurance	-0.01
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	**-$0.01**
4251 Insurance-STD-100% ER	946.44

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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
Total for Expenditures	**$337,634.50**
Net Operating Revenue	**$1,910.91**
Other Revenue	
3470 MISC INCOME	
3471 Classroom Assessments	830.00
Total for 3470 MISC INCOME	**$830.00**
Total for Other Revenue	**$830.00**
Other Expenditures	
4610 Vehicle expenses	5,844.00
Total for Other Expenditures	**$5,844.00**
Net Other Revenue	**-$5,014.00**
Net Revenue	**-$3,103.09**

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Financial Position

As of May 31, 2026

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

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Financial Position
As of May 31, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	$92,175.71
21201 Accounts Payable (A/P)	-1,344,433.73
Total for 2120 ACCOUNTS PAYABLE	**-$1,252,258.02**
Total for Accounts Payable	**-$1,252,258.02**
Credit Cards	
1146 2787 - WW - THE FIRST CC	4,503.14
Total for Credit Cards	**$4,503.14**
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
Total for 2210 Payroll wages and tax to pay	**$67,596.73**
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
Total for 2410 ADVANCES FROM OEL	**$1,073,665.45**
2500 ST Lease Liability ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	**$2,793,497.96**
Total for Current Liabilities	**$1,545,743.08**
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
Total for Long-term Liabilities	**$84,254.31**
Total for Liabilities	**$1,629,997.39**
Equity	
3200 Unrestricted Net Assets	110,406.87
Retained Earnings	102,994.02
Net Revenue	1,293,749.27
Total for Equity	**$1,507,150.16**
Total for Liabilities and Equity	**$3,137,147.55**

Accrual Basis Tuesday, June 16, 2026 01:47 PM GMT-05:00

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity

May 2026

	Total
Revenue	
3300 REVENUES - STATE FUNDING	
33001 REVENUES - STATE FUNDING SR	1,722,908.34
Total for 3300 REVENUES - STATE FUNDING	**$1,722,908.34**
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
Total for Revenue	**$1,780,968.12**
Cost of Goods Sold	
4000 (6501) DIRECT PROVIDER PAYMENTS	
4002 (6501) VPK Provider Payments	170,352.33
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	**$170,352.33**
Total for Cost of Goods Sold	**$170,352.33**
Gross Profit	**$1,610,615.79**
Expenditures	
41111 Payroll expenses	
4110 (5001) SALARIES	152,313.29
4111 Payroll Fees	2,258.00
4120 (5005) EMPLYR TAX & WORKMEN'S COMP	17,043.84
4212 (5020) Payroll Expenditures	895.27
4213 401K Match	2,342.75
Total for 41111 Payroll expenses	**$174,853.15**
4220 (5010) INSURANCE - VISION & DENTAL	$1,876.49
4221 Dental & Vision EE Portion	-0.02
Total for 4220 (5010) INSURANCE - VISION & DENTAL	**$1,876.47**
4230 (5010) BENEFITS - HEALTH INSURANCE	37,914.50
4240 (5030) BENEFITS - LIFE INSURANCE	
4241 Voluntary Insurance	-0.01
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	**-$0.01**
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

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
Total for Expenditures	**$319,659.50**
Net Operating Revenue	**$1,290,956.29**
Net Revenue	**$1,290,956.29**

EARLY LEARNING COALITION OF ESCAMBIA COUNTY

1146 2787 - WW - THE FIRST CC, Period Ending 06/01/2026

RECONCILIATION REPORT

Reconciled on: 06/04/2026

Reconciled by: Clay Gillis

Acct # 1146
OCA Code:
Posted Date: 6/4/26
Posted By: CG
Reviewed By:

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	4,503.14
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
Total				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
Total				-8,509.90

OA24

Renasant Bank

June 2026 Statement

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

Account Ending In: #### #### #### 2787

Visa® Business Real Rewards Card

Elan Financial Services 1-866-552-8855

BUS 30 ELN 1

EARLY LEARNING COALIT (CPN 002492178)

New Balance	**$4,503.14**
Minimum Payment Due	**$46.00**
Payment Due Date	**06/28/2026**

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%.

Reward Points

Earned This Statement	3,526
Reward Center Balance as of 02/25/2026	42,342

For details, see your rewards summary.

Activity Summary

Previous Balance	+	$8,509.90
Payments	-	$6,357.37CR
Other Credits	-	$2,152.53CR
Purchases	+	$4,503.14
Balance Transfers		$0.00
Advances		$0.00
Other Debits		$0.00
Fees Charged		$0.00
Interest Charged		$0.00
New Balance	=	**$4,503.14**
Past Due		**$0.00**
Minimum Payment Due		**$46.00**
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

elan Financial Services

00479851046103278700000460000045031422

Automatic Payment

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

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

. to pay by phone
. to change your address

00000012465 000638186767372 P

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

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Renasant Bank

Real Rewards

Rewards Center Activity as of 02/25/2026	
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
Total Earned	**3,526**	**31,227**

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
			Other Credits		
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	✓
			Purchases and Other Debits		
05/21	05/20	7843	ZOOM.COM 888-799-9666 ZOOM.US CA	$318.55	✓
			Total for Account #### #### #### 9812	**$1,833.98CR**	

Transactions ENGEL DAWN T Credit Limit $5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		

Continued on Next Page

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Renasant Bank

Transactions ENGEL DAWN T 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: 50067536	$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	9609	IN *BLINGFEST CREATION 850-7126098 FL	$645.20	✓
06/01	05/29	4985	BECKERS SCHOOL SUPPLIE 800-523-1490 NJ	$65.57	✓
			Total for Account #### #### #### 2806	**$2,697.30**	

Transactions HENDERSON ALPHONSA F Credit Limit $35000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
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	✓
			Total for Account #### #### #### 9826	**$1,487.29**	

Transactions BILLING ACCOUNT ACTIVITY

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

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.

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Renasant Bank

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	$4,503.14	$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 6353
Fargo, ND 58125-6353

Mail payment coupon with a check

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

Online

myaccountaccess.com

End of Statement

CA 29

EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Financial Position
As of Jun 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1114 Renasant Bank - CHECKING	791,346.14
1115 PETTY CASH	100.00
Total for Bank Accounts	**$791,446.14**
Accounts Receivable	
1100 *Accounts Receivable	.
1102 Grants Receivable	19,906.23
Total for 1100 *Accounts Receivable	**$19,906.23**
Total for Accounts Receivable	**$19,906.23**
Other Current Assets	
1150 PREPAID EXPENSES 1150	15,803.00
1151 PREPAID	
1152 PREPAID -POSTAGE	104.22
Total for 1151 PREPAID	**$104.22**
1200 DEPOSITS	8,850.00
Total for Other Current Assets	**$24,757.22**
Total for Current Assets	**$836,109.59**
Fixed Assets	
1340 F.A. - FURNITURE & EQUIPMENT	218,949.73
1349 ACCUMULATED DEPRECIATION 1349	-$199,705.20
13491 Accumulated depreciation	-19,244.53
Total for 1349 ACCUMULATED DEPRECIATION 1349	**-$218,949.73**
Total for Fixed Assets	**$0.00**
Other Assets	
1370 Right of Use Asset	$602,861.00
1371 ROU Asset Accumulated Amortization	-385,482.49
Total for 1370 Right of Use Asset	**$217,378.51**
Total for Other Assets	**$217,378.51**
Total for Assets	**$1,053,488.10**

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Financial Position
As of Jun 30, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2120 ACCOUNTS PAYABLE	$92,175.71
21201 Accounts Payable (A/P)	-75,672.71
Total for 2120 ACCOUNTS PAYABLE	**$16,503.00**
Total for Accounts Payable	**$16,503.00**
Credit Cards	
1146 2787 - WW - THE FIRST CC	2,393.54
Total for Credit Cards	**$2,393.54**
Other Current Liabilities	
2199-wa Due to Service Providers	1,415,617.00
2210 Payroll wages and tax to pay	
29981 Accrued Payroll	153,565.73
Total for 2210 Payroll wages and tax to pay	**$153,565.73**
2250 Interest-Due to State of FL	2,023.15
2410 ADVANCES FROM OEL	$0.00
24101 Advances Form OEL - SR	773,665.45
24102 Advances from OEL - VPK	15,000.00
Total for 2410 ADVANCES FROM OEL	**$788,665.45**
2500 ST Lease Liability ROU Asset	139,528.41
2600 FIRE INSURANCE CLAIM SUSPENSE	95,224.17
Total for Other Current Liabilities	**$2,594,623.91**
Total for Current Liabilities	**$2,613,520.45**
Long-term Liabilities	
2650 LT Lease Liability ROU Asset	84,254.31
Total for Long-term Liabilities	**$84,254.31**
Total for Liabilities	**$2,697,774.76**
Equity	
3200 Unrestricted Net Assets	26,803.87
Retained Earnings	115,645.02
Net Revenue	-1,786,735.55
Total for Equity	**-$1,644,286.66**
Total for Liabilities and Equity	**$1,053,488.10**

Accrual Basis Thursday, July 16, 2026 07:43 AM GMT-05:00

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity

June 2026

	Total
Revenue	
3350 Prior Period Income/Expense	-5,006.38
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.23
3465 UNRESTRICTED INCOME	100.00
Total for Revenue	**$14,999.85**
Cost of Goods Sold	
4000 (6501) DIRECT PROVIDER PAYMENTS	
4001 (6501) SR Provider Payments	1,421,492.84
4002 (6501) VPK Provider Payments	6,696.46
4003 (6501) SR PLUS Provider	1,939.97
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	**$1,430,129.27**
Total for Cost of Goods Sold	**$1,430,129.27**
Gross Profit	**-$1,415,129.42**
Expenditures	
41111 Payroll expenses	
4110 (5001) SALARIES	165,825.99
4111 Payroll Fees	2,258.00
4120 (5005) EMPLYR TAX & WORKMEN'S COMP	12,606.48
4210 (5020) BENEFITS - RETIREMENT	0.00
4212 (5020) Payroll Expenditures	894.54
4213 401K Match	2,578.17
Total for 41111 Payroll expenses	**$184,163.18**
4220 (5010) INSURANCE - VISION & DENTAL	$1,876.50
4221 Dental & Vision EE Portion	-0.02
Total for 4220 (5010) INSURANCE - VISION & DENTAL	**$1,876.48**
4230 (5010) BENEFITS - HEALTH INSURANCE	$37,914.50
4231 (5011) Health Insurance - EE Portion	0.00
Total for 4230 (5010) BENEFITS - HEALTH INSURANCE	**$37,914.50**
4240 (5030) BENEFITS - LIFE INSURANCE	
4241 Voluntary Insurance	-0.01
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	**-$0.01**
4251 Insurance-STD-100% ER	1,067.20
4271 Basic Term Life-100% ER	243.62
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	5,531.10
4320 (7260) INSURANCE - GEN. LIABILITY	14,017.50
4330 (7501) TRAVEL - OUT OF TOWN	2,255.99

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity

June 2026

	Total
4340 (7510) TRAVEL - LOCAL	426.65
4355 (7001) DOCUMENT STORAGE	140.32
4360 (7001) RENT	12,123.24
4365 (7101) EQUIPMENT LEASES	600.64
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	2,166.25
4375 (7051) POSTAGE	575.02
4450 (7420) NON-EMP TRAINING	312.90
4510 (7151) OFFICE SUPPLIES	36,021.00
4520 (7401/7405) PROGRAM SUPPLIES	45,637.14
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	31,487.69
4530 (6025) PRINTING	10.00
4550 (7620) DUES, FEES & SUBSCRIPTIONS	9,418.24
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	629.03
4690 (7605) COMPUTER SOFTWARE & SUPPLIES	529.15
7900 Individuals Restitution	0.00
Total for Expenditures	**$387,146.83**
Net Operating Revenue	**-$1,802,276.25**
Other Revenue	
3470 MISC INCOME	
3464 Conference Income	2,875.00
Total for 3470 MISC INCOME	**$2,875.00**
Total for Other Revenue	**$2,875.00**
Net Other Revenue	**$2,875.00**
Net Revenue	**-$1,799,401.25**

Accrual Basis Thursday, July 16, 2026 08:50 AM GMT-05:00

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