Early Learning Coalition of Escambia County

Board Meeting
May 14, 2026

Meeting Package

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

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

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

Early
Learning
Coalition
of
Escambia County

BOARD OF DIRECTORS MEMBERSHIP QUESTIONNAIRE

EARLY LEARNING COALITION OF ESCAMBIA COUNTY

The Early Learning Coalition of Escambia County will use the information provided solely in connection with its review of your application for membership. Please note that Florida's public records law requires that all information received in connection with state business be made available to anyone upon request, unless there is a specific statutory exemption.

www.elcescambia.org

Section 1 – General Information

Applicant's Name: (Include name commonly used, please print)	Kaley Dawkins
Email Address	kdawkins@uwf.edu
Mobile Telephone Number	615-509-0113
Current Employer:	University of West Florida
Current Occupation:	Director, Child Development Center
Florida County of Residence	Escambia
Is this the first time you have applied to this Board?	☐Yes ☒No
*Sex:	☐Male ☒Female
*Race:	☒White ☐Native-American/Alaskan Native ☐Hispanic-American ☐ Asian/Pacific Islander ☐African-American
Do you now, or have you, within the last three years, been a member of any club or organization that, to your knowledge, in practice or policy, restricts membership or restricted membership during the time that you belonged on the basis of race, religion, national origin, or gender?	☐Yes ☒No If so, detail the name and nature of the club(s) or organization(s), relevant policies and practices, and state whether you intend to continue as a member if you appointed to the Board of Directors

* This information will be used to provide demographic statistics on board membership.

Section 2 – Education and Background

The questionnaire MUST BE COMPLETED IN FULL. Answer "none" or "not applicable" where appropriate.

Business Address:	11000 University PKWY #99 Pensacola, FL 32514
Residence Address:	1925 Mary Jo Way Pensacola, FL 32534
Specify the preferred mailing address:	☒Business ☐Residence
Since what year have you been a continuous resident of Florida?	2016

Education

High School:	South Forsyth High School	Year Graduated:	2011

List all postsecondary educational institutions attended:

NAME & LOCATION	DATES ATTENDED	CERTIFICATES/DEGREES RECEIVED
University of West Florida	8/2011 - 5/2016	Bachelors

Military Service

Are you or have you ever been a member of the armed forces of the United States?

☐ Yes ☒ No If "Yes" list:

- Dates of service: N/A
- Branch or component: N/A
- Date & type of discharge: N/A

Background

Have you or members of your immediate family (spouse, child, parents(s), siblings(s), or businesses of which members of your immediate family have been owners, officers, or employees, held any contractual or other direct dealings during the last four (4) years with any state or local governmental agency in Florida, including the office or agency to which you have been appointed or are seeking appointment?

☒ Yes ☐ No If "Yes", explain:

NAME OF BUSINESS	FAMILY MEMBER'S RELATIONSHIP TO YOU	FAMILY MEMBER'S RELATIONSHIP TO BUSINESS	BUSINESS' RELATIONSHIP TO AGENCY
University of West Florida Educational Research center for child Development	self	employee	SR/VPK provider

Have you ever been arrested, charged, or indicted for violation of any federal, state, county, or municipal law, regulation, or ordinance? (Exclude traffic violations for which a fine or civil penalty of $150 or less was paid.)

☐ Yes ☒ No If "Yes", please provide details:

DATE	PLACE	NATURE	DISPOSITION

Has probable cause ever been found that you were in violation of Part III, Chapter 112, F.S., the Code of Ethics for Public Officers and Employees?

☐ Yes ☒ No If "Yes", give details:

DATE	NATURE	DISPOSITION

Section 3 – Experience

State your experiences and interests or elements of your personal history that qualify you for this position.

My professional experience in child development has given me a strong understanding of the needs of children, families, and the educators who serve them. through my experiences I have developed a deep commitment to creating enviornments where children can grow, learn, and thrive. Additionally, these experiences have strengthened my passion for advocating for high-quality early childhood education.

List specially any degree(s), professional certification(s), or designations(s) related to the subject matter of this position:

Bachelors degree, Interdisciplinary social sciences in Teaching & Learning
Advanced (VPK endorsed) Directors credentials

List any awards or recognitions relating to the subject matter of this position:

None.

Identify all association memberships and association offices held by you that relate to this position:

- NW chapter of FLAEYC, Board Member
- Early Childhood Education Advisory committee (PSC), member
- NAEYC, member

Have you ever been elected or appointed to any public office in this state?
☐ Yes ☑ No

If "Yes", state the office title, date of election or appointment, term of office, and level of government (city, county, district, state, federal):

OFFICE TITLE	DATE OF ELECTION OR APPOINTMENT	TERM OF OFFICE	LEVEL OF GOVERNMENT

If your service was on an appointed board(s), committee(s), or council(s):

- How frequently were meetings scheduled: N/A
- If you missed any of the regularly scheduled meetings, state the number of meetings you attended, the number you missed, and the reasons(s) for your absence(s).

MEETINGS ATTENDED	MEETINGS MISSED	REASON FOR ABSENCE

9

Section 4 – Early Care and Education Partner Information

Are you a private child care partner or employee who receives funding from the Coalition in which you are applying for membership?

☑ Yes ☐ No

If yes, are you:

☐ For Profit ☑ Not for Profit ☐ Faith Based ☐ Other

Please list all services/programs for which you receive funding:

VPK

If you are a Voluntary Prekindergarten (VPK) partner or employee and you or your center receive funding for VPK: Did the most recent kindergarten rate for each program type (school year and/or summer) exceed the minimum kindergarten readiness rate established pursuant to s. 1002.69, F.S., for that program year?

☑ Yes ☐ No ☐ Not Applicable

If yes, provide your latest Kindergarten Readiness Rate:

83

If you are a VPK or School Readiness partner, did you submit accurate and timely monthly attendance roster for the VPK program in accordance with subsection 60BB-8.305(3), F.A.C?

☑ Yes ☐ No ☐ Not Applicable

If you are a School Readiness partner, did you submit accurate and timely monthly attendance rosters for the School Readiness program?

☑ Yes ☐ No ☐ Not Applicable

Are you accredited by a recognized agency?
☒ Yes ☐ No ☐ Not Applicable

If yes, please list accrediting body:

ACCREDITING BODY	DATE OF ACCERDITATION
cognia	7/2023 - 6/2029

If you are a VPK partner, have you ever been determined to be a Provider on Probation (POP) by the Florida Department of Education (FDOE)?
☐ Yes ☒ No ☐ Not Applicable

A partner is not eligible for board membership if during the last 24 months, the partner:

- Submitted two or more consecutive, or a combined total of four or more, monthly attendance rosters 10 or more calendar days after the required submission date;
- Submitted two or more consecutive, or a combined total of four or more, monthly attendance rosters containing inaccurate reporting of a student's child's attendance; or
- Failed to repay an overpayment by the required repayment date after the Coalition discovered the overpayment and requested repayment; or
- Submitted a monthly attendance roster resulting in an overpayment that exceeded 20 percent of the payment for a calendar month due to the provider's inaccurate reporting of a student's child's attendance; or
- Submitted a monthly attendance roster containing fraudulent reporting or other intentional misreporting of a student's child's attendance; or
- Failed to comply with the terms of the Coalition's School Readiness Provider Agreement.
- Licensed by the Department of Children and Family Services or a local licensing agency is not eligible to if the provider's license status, as recorded in the department's Child Care Information System, is "Revocation Action Pending," "Suspension Action Pending/Suspended," or "Closed."
- A partner which is not licensed by the Department of Children and Family Services or a local licensing agency but which is accredited as described in s.1002.55(3)b., F.S., is not eligible if the provider's accreditation status has expired or been rescinded.

Section 5 – References

List three persons who have known you well within the past five (5) years. Include a current, complete address, email address and telephone number. Exclude your relatives.

NAME	MAILING ADDRESS	ZIP CODE	PHONE NUMBER	EMAIL ADDRESS
Lauren Loeffler	11000 University Pkwy Bldg 11 Pensacola, FL 32514	32514	850-474-2259	lloeffler@uwf.edu
Larshielle Banks	11000 University Pkwy Bldg 99	32514	850-474-3140	lbanks@uwf.edu
Claudia Moncada	11000 University Pkwy Bldg 99	32514.	850-474-2195	cmoncada@uwf.edu

Name any business, professional, occupational, civic, or fraternal organizations(s) of which you are now a member, or of which you have been a member during the past five (5) years, the organization address(es), and date(s) of your membership(s).

NAME	MAILING ADDRESS	OFFICE(S) HELD & TERM	DATE(S) OF MEMBERSHIP
NW Chapter of FLAEYC	N/A	Member 12/2025- present	12/2025 - present
PSC Early Childhood Education Advisory Committe	1000 College Blvd. #H Pensacola, FL 32504	member	9/2025 - present
NAEYC	1401 H St. NW Ste. 600 Washington, DC 20005	member	10/2025-present
Alpha Chi Omega	5939 Castle Creek Pkwy North Drive Indianapolis, Indiana 46250	advisor	8/2025 - present

Do you know of any reason why you will not be able to attend fully to the duties of the office or position to which you have been or will be appointed?

☐ Yes ☒ No If "Yes", explain:

If required by law or administrative rule, will you file financial disclosure statements?

☒ Yes ☐ No

CERTIFICATION

I Kaley Dawkins (print name), have carefully and personally prepared or read the answers to the foregoing questions. The information contained in said answers is complete and true.

Kaley Dawkins

Signature

03/09/26

Date

Applicant must attach a resume or biography.

Kaley Dawkins

1925 Mary Jo Way
Pensacola, Fl 32534
(615) 509 - 0113
kdawkins@uwf.edu

Education

University of West Florida, Pensacola, Fl — *BA, Major:* *Interdisciplinary Social Sciences in Teaching and Learning,* ***Minor:*** *Exception Student Education*

August 2011 - May 2016

Credentials

VPK Emergent Literacy Credential, February 2022

Department of Children and Families Advanced Directors Credential, February 2025

Department of Children and Families VPK Directors Credential, February 2025

National Institute of Child Care Management Directors Credentials, November 2023

Department of Children and Families Staff Credential, April 2016

Experience

University of West Florida ERCCD, Pensacola, FL — *Director*

December 2023 - present

- Ensure that the Center integrates with and complements the Mission of the University of West Florida (UWF)
- Responsible for the development and implementation of a developmentally appropriate early education program for young children meeting Florida's Department of Children and Families (DCF) Child Care Licensing Standards and SACS early learning accreditation standards
- Collaboratively plan the curricula, create appropriate learning environments, and assess developmental progress or delay for children enrolled at the Center
- Ensure compliance with all University policies and regulations, state regulatory requirements, SACS early learning accreditation standards (Cognia), and safety standards
- Develop and manage a self-supporting budget of approximately $1,000,000
- Make, fiscal, enrollment, personnel, and compliance decisions
- Responsible for all policies and procedures related to the University's ERCCD program, policy development and interpretation related to fiscal planning, renovations, or those policies which need the approval of the University's administration or the Board of Trustees
- Responsible for reviewing Center's enrollment fees with the ERCCD Advisory Board and recommending the Center's enrollment fees to UWF Board of Trustees, as applicable
- Responsible for procuring all equipment, furnishings, and materials for Center operations

- Manage facility operations and a variety of reserve budgets to support facility renewal and expansion.
- Monitor and enforce indoor and outdoor safety standards and risk management plans
- Research, apply for, and manage applicable grant programs
- Manage CCAMPIS grant budget approximately $1,200,000
- Maintain contact with community agencies to insure continuity of services to families and to fulfill licensure requirements
- Supervise, coach, support, and develop the Associate Director, Coordinator, Lead Teachers, and OPS staff/student employees, and sustaining targeted professional development programs for staff that align with and satisfy early learning standards
- Oversee students and faculty conducting practicum and research at the Center
- Serve as a resource for parent/child relationships and monitor and address parental/guardian issues and concerns, as applicable
- Routinely communicate with children, parents (UWF students, faculty/staff members, and alumni), Academic Engagement and Student Affairs staff, the General Counsel's Office, University Police, Facilities, Procurement, the Student Health Center, and other campus colleagues
- Monitor and assure classroom staff scheduling to ensure ratio compliance and DCF standards
- Plan and implement special events, field trips, guest speakers, and oversee a communication plan with the Center's parents/guardians
- Serve as a resource and consultant to the local and regional childcare community, as applicable

Significant Accomplishments

- Oversaw a successful center renovations project
- Awarded $1.6M dollar grant CCAMPIS Grant 2023-2027

University of West Florida ERCCD, Pensacola, FL — ***Associate Director***

February 2021 - December 2023

- Ensure that the Center integrates with and complements the Mission of the University of West Florida (UWF)
- Responsible for the development and implementation of a developmentally appropriate early education program for young children meeting Florida's Department of Children and Families (DCF) Child Care Licensing Standards and SACS early learning accreditation standards
- Collaboratively plan the curricula, create appropriate learning environments, and assess developmental progress or delay for children enrolled at the Center
- Ensure compliance with all University policies and regulations, state regulatory requirements, SACS early learning accreditation standards (AdvancED), and safety standards
- Develop and manage a self-supporting budget of approximately $600,000
- Make, fiscal, enrollment, personnel, and compliance decisions
- Responsible for all policies and procedures related to the University's ERCCD program, policy development and interpretation related to fiscal planning, renovations, or those policies which need the approval of the University's administration or the Board of Trustees
- Responsible for reviewing Center's enrollment fees with the ERCCD Advisory Board and recommending the Center's enrollment fees to UWF Board of Trustees, as applicable

- Responsible for procuring all equipment, furnishings, and materials for Center operations
- Manage facility operations and a variety of reserve budgets to support facility renewal and expansion.
- Monitor and enforce indoor and outdoor safety standards and risk management plans
- Research, apply for, and manage applicable grant programs
- Manage CCAMPIS grant budget approximately $600,000
- Maintain contact with community agencies to insure continuity of services to families and to fulfill licensure requirements
- Supervise, coach, support, and develop the Program Manager, Lead Teachers, and OPS staff/student employees, and sustaining targeted professional development programs for staff that align with and satisfy early learning standards
- Oversee students and faculty conducting practicum and research at the Center
- Serve as a resource for parent/child relationships and monitor and address parental/guardian issues and concerns, as applicable
- Routinely communicate with children, parents (UWF students, faculty/staff members, and alumni), Academic Engagement and Student Affairs staff, the General Counsel's Office, University Police, Facilities, Procurement, the Student Health Center, and other campus colleagues
- Monitor and assure classroom staff scheduling to ensure ratio compliance and DCF standards
- Plan and implement special events, field trips, guest speakers, and oversee a communication plan with the Center's parents/guardians
- Serve as a resource and consultant to the local and regional childcare community, as applicable

Significant Accomplishments

- Oversaw the successful implementation of Covid-19 protocol and procedures
- Oversaw the CCAMPIS Grant rebudget
- Oversaw several Early Learning Coalition Grant applications and awards
- Oversaw a successful playground renovation project
- Awarded $1.6M dollar grant CCAMPIS Grant 2023-2027

University of West Florida ERCCD, Pensacola, FL —*Interim Director*

July 2020 - February 2021

- Ensure that the Center integrates with and complements the Mission of the University of West Florida (UWF)
- Responsible for the development and implementation of a developmentally appropriate early education program for young children meeting Florida's Department of Children and Families (DCF) Child Care Licensing Standards and SACS early learning accreditation standards
- Collaboratively plan the curricula, create appropriate learning environments, and assess developmental progress or delay for children enrolled at the Center
- Ensure compliance with all University policies and regulations, state regulatory requirements, SACS early learning accreditation standards (AdvancED), and safety standards
- Develop and manage a self-supporting budget of approximately $600,000
- Make, fiscal, enrollment, personnel, and compliance decisions

- Responsible for all policies and procedures related to the University's ERCCD program, policy development and interpretation related to fiscal planning, renovations, or those policies which need the approval of the University's administration or the Board of Trustees
- Responsible for reviewing Center's enrollment fees with the ERCCD Advisory Board and recommending the Center's enrollment fees to UWF Board of Trustees, as applicable
- Responsible for procuring all equipment, furnishings, and materials for Center operations
- Manage facility operations and a variety of reserve budgets to support facility renewal and expansion.
- Monitor and enforce indoor and outdoor safety standards and risk management plans
- Research, apply for, and manage applicable grant programs
- Manage CCAMPIS grant budget approximately $600,000
- Maintain contact with community agencies to insure continuity of services to families and to fulfill licensure requirements
- Supervise, coach, support, and develop the Program Manager, Lead Teachers, and OPS staff/student employees, and sustaining targeted professional development programs for staff that align with and satisfy early learning standards
- Oversee students and faculty conducting practicum and research at the Center
- Serve as a resource for parent/child relationships and monitor and address parental/guardian issues and concerns, as applicable
- Routinely communicate with children, parents (UWF students, faculty/staff members, and alumni), Academic Engagement and Student Affairs staff, the General Counsel's Office, University Police, Facilities, Procurement, the Student Health Center, and other campus colleagues
- Monitor and assure classroom staff scheduling to ensure ratio compliance and DCF standards
- Plan and implement special events, field trips, guest speakers, and oversee a communication plan with the Center's parents/guardians
- Serve as a resource and consultant to the local and regional childcare community, as applicable

Significant Accomplishments

- Oversaw the successful implementation of Covid-19 protocol and procedures
- Oversaw the update of the 2020-2021 Parent Handbook
- Oversaw the update of the ERCCD Employee Manual

University of West Florida ERCCD, Pensacola, FL — *Managing Lead Teacher*

April 2017 - July 2020

- Planned, developed, and supervised the total program for the classroom environments in the ERCCD
- Arranged and organized the classrooms to be developmentally appropriate
- Prepared and implemented daily lesson plans and learning centers
- Supervised assistant teachers and child care assistants assigned to the classroom
- Coordinated and approved lesson plans and activities
- Maintained records of children's performance and progress through

evaluations and observations

- Arranged for further screening and remediation as necessary
- Conferred with parents frequently to reinforce home-center expectations and understandings
- Worked with the ERCCD Director to coordinate special events and activities
- Supervised UWF/PSC students in practical and internship experiences, and provided for the professional development of the ERCCD Child Development Lead Teachers.
- Coordinated the Voluntary Pre-Kindergarten program, the formal assessment of the children, and the maintenance of all documentation related to the children's classroom experience.
- Worked with the Director to write and obtain the Child Care Access Means Parents in School, (CCAMPIS) Grant

Significant Accomplishments

- Oversaw 24 practicum and internship students
- Oversaw the applications, demographics, and annual reports for the CCAMPIS Grant
- Oversaw the ERCCD expansion of two classrooms

University of West Florida ERCCD, Pensacola, FL — ***Lead VPK Teacher***

January 2016 - April 2017

- Responsible for the daily operation of an assigned age group program including pedagogy, classroom management, and direction of support staff.
- Responsible for one or more room assignments working with child development teachers, teacher assistants, or interns.
- Provided instruction and learning activities in a VPK classroom in accordance with all state requirements
- Planned, developed, and supervised the VPK curriculum for the classroom environments and outdoors
- Administered Florida Bright Beginning's VPK assessments
- Completed Ages and Stages Questionnaire (ASQ)
- Maintained communication with parents and families
- Ensured that the classroom operated in a safe, healthy and developmentally appropriate manner at all times

University of West Florida ERCCD, Pensacola, FL — ***Teacher Assistant***

May 2015 - January 2016

- Provided teaching support in an early childhood education program with children ages 6 months to 5 years
- Implemented children's activities in coordination with the lead teacher
- Assisted and interacted with children during learning, meal, nap and outdoor times
- Assisted with general housekeeping and maintenance of the Center and playground.

RESEARCH PROJECTS

Sea Change Project,University of West Florida

- Senior Seminar research on behavior management done through the Education Center for Child Development at the University of West Florida.

Awards

University of West Florida, Outstanding Alumni Award, 2016

University of West Florida, Nautilus Excellence Award, April 2022

University of West Florida, Research Hall of Fame One Million Dollar Club, November 2024

Inweekly, Rising Star, April 2025

Early Learning Coalition of Escambia County

Attachment

FY2026-2027 Early Learning Grant Agreement

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 termThe 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

10

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.

UPDATED MEMORANDUM OF UNDERSTANDING (MOU)

between

Early Learning Coalition of Escambia County

("ELC Escambia")

and

Opening Doors Northwest Florida, Inc.

(Lead Agency for Continuum of Care FL-511)

I. PURPOSE

This Memorandum of Understanding (MOU) establishes a coordinated partnership between ELC Escambia and Opening Doors Northwest Florida (FL-511 CoC Lead Agency) to:

- Improve access to early childhood education services for families experiencing homelessness
- Align referral processes with Coordinated Entry (CE)
- Ensure data-informed service delivery through HMIS
- Support housing stabilization outcomes for families

This agreement replaces prior agreements, including the historical MOU referenced in the attached document.

II. DEFINITIONS

For purposes of this MOU:

- Homelessness - Defined consistent with:
- HUD (24 CFR 578)
- McKinney-Vento Act (Includes)
    - Unsheltered individuals
    - Emergency shelter residents
    - Doubled-up families
    - Transitional housing participants

- Coordinated Entry (CE) - The HUD-required process through which households experiencing homelessness are assessed, prioritized, and referred to housing and related services within the FL-511 Continuum of Care.
- Homeless Management Information System (HMIS) - The HUD-compliant data system designated by the FL-511 Continuum of Care for collecting, managing, and reporting data on homelessness services.

- Quality Improvement Plan (QIP) **-** The performance framework adopted by the FL-511 Continuum of Care to monitor system outcomes, equity, and compliance with HUD standards.
- Informed Written Consent - A signed authorization from a client permitting the sharing of personally identifiable information, consistent with applicable federal and state laws and HMIS Data Standards.
- Aggregate **Data** - Data that has been de-identified and combined such that no individual client can be identified.

III. RESPONSIBILITIES OF ELC ESCAMBIA

ELC Escambia agrees to:

1. Maintain policies and procedures supporting priority access for families experiencing homelessness
2. Accept referrals from Opening Doors via:
    - Coordinated Entry system
    - Direct provider referrals
3. Ensure timely eligibility determinations for School Readiness services
4. Notify referring agency of:
    - Enrollment status
    - Incomplete applications
    - Service termination or changes
5. Designate a primary liaison for coordination with Opening Doors
6. Maintain appropriate documentation for eligibility and compliance
7. Provide resource navigation support to families as needed
8. Participate in cross-system coordination meetings when applicable
9. Maintain confidentiality in accordance with Florida Statutes and federal requirements

IV. RESPONSIBILITIES OF OPENING DOORS NORTHWEST FLORIDA

Opening Doors agrees to:

1. Identify and engage families experiencing homelessness through:
    - Street outreach
    - Coordinated Entry access points
2. Complete referrals to ELC Escambia using:
    - Standardized referral forms

- HMIS-supported workflows where applicable

3. Obtain appropriate client consent for data sharing
4. Assist families with:
   - Application completion
   - Appointment scheduling
   - Navigation of enrollment process
5. Maintain records of referrals and outcomes in HMIS
6. Designate a CoC liaison for coordination with ELC Escambia
7. Support families in accessing additional services, including:
   - Housing
   - Healthcare
   - Employment
8. Participate in case conferencing and system coordination
9. Ensure alignment with Housing First and QIP performance standards

V. JOINT RESPONSIBILITIES

Both parties agree to:

1. Coordinate services to support family stability and housing outcomes
2. Participate in case conferencing when appropriate
3. Maintain confidentiality of all shared information
4. Establish clear communication protocols
5. Collaborate on improving service delivery and reducing barriers
6. Share aggregate (non-identifying) data to improve system performance
7. Promote equitable access to services across Escambia County
8. Support continuous improvement aligned with CoC QIP policies

VI. DATA SHARING & CONFIDENTIALITY

1. All data sharing must comply with:
   - HMIS Data Standards
   - Florida Statutes (including 1002.97(1)(2))
   - HIPAA (if applicable)

2. Client-level data sharing requires:
    - Informed written consent
3. HMIS shall be the primary system of record for:
    - Homeless service delivery data
    - Each party retains authority and responsibility over its own required data systems and records.
4. No personally identifiable information shall be shared without authorization

VII. REFERRAL PROCESS

1. Opening Doors initiates referrals through:
    - Coordinated Entry system
    - Direct submission to ELC Escambia
2. ELC Escambia:
    - Reviews eligibility
    - Communicates eligibility determination within timelines established by ELC Escambia policy and applicable state and federal requirements
3. Both parties:
    - Track referral outcomes
    - Address barriers to service access

VIII. TERM AND TERMINATION

- Effective Date: ____________________
- Term: Three (3) years
- Either party may terminate with 30 days written notice
- MOU may be amended by mutual written agreement

IX. Dispute Resolution

In the event of a dispute arising under this MOU, the parties agree to first attempt resolution through their designated liaisons. If the matter cannot be resolved at that level, it shall be escalated to executive leadership of both organizations for good-faith resolution prior to termination of this agreement.

X. LIABILITY

Each party shall be responsible for its own acts and omissions. Nothing in this MOU shall be construed as creating a partnership or joint liability.

X. GOVERNANCE & OVERSIGHT

- This MOU is overseen by:
    - CoC FL-511 Lead Agency (Opening Doors)
    - ELC Escambia leadership
- Annual review required

XI. SIGNATURES

Opening Doors Northwest Florida, Inc.
Name: Bruce A. Cady
Title: Executive Director
Signature: ______________________
Date: __________________________

Early Learning Coalition of Escambia County
Name: ___Al Henderson____
Title: _____Executive Director____
Signature: ______________________
Date: __________________________

Effective date July 1, 2026

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

DAILY FEE

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

Full-Time	Part-Time		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.0%	2.0%	5% SMI	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
			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%	10% SMI	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
			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%	15% SMI	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
			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%	20% SMI	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
			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%	25% SMI	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
			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%	30% SMI	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
			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%	35% SMI	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
			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%	40% SMI	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
			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%	45% SMI	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
			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%	50% SMI	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
			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%	55% SMI	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
			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%	60% SMI	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
			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%	65% SMI	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

Effective date July 1, 2026

Florida Division of Early Learning

SLIDING FEE SCHEDULE for SCHOOL READINESS PROGRAM - Percentage-Based Copays Using SMI

DAILY FEE

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

Full-Time	Part-Time		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
6.0%	3.0%		36,546	47,791	59,035	70,280	81,525	92,770	94,878	96,986	99,095	101,203	103,311	105,420	107,529	109,637	111,745
		70% SMI	**39,356**	**51,466**	**63,575**	**75,685**	**87,795**	**99,905**	**102,176**	**104,446**	**106,716**	**108,987**	**111,257**	**113,528**	**115,799**	**118,069**	**120,340**
6.0%	3.0%		39,357	51,467	63,576	75,686	87,796	99,906	102,177	104,447	106,717	108,988	111,258	113,529	115,800	118,070	120,341
		75% SMI	42,167	55,142	68,117	81,092	94,067	107,041	109,474	111,906	114,339	116,772	119,204	121,637	124,070	126,503	128,936
6.0%	3.0%		42,168	55,143	68,118	81,093	94,068	107,042	109,475	111,907	114,340	116,773	119,205	121,638	124,071	126,504	128,937
		80% SMI	44,978	58,818	72,658	86,498	100,338	114,177	116,772	119,366	121,962	124,557	127,151	129,746	132,342	134,936	137,531
6.0%	3.0%		44,979	58,819	72,659	86,499	100,339	114,178	116,773	119,367	121,963	124,558	127,152	129,747	132,343	134,937	137,532
		85% SMI	**47,790**	**62,495**	**77,199**	**91,904**	**106,609**	**121,313**	**124,070**	**126,827**	**129,584**	**132,342**	**135,098**	**137,856**	**140,613**	**143,370**	**146,127**

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

FFY 2027 ANNUAL State Median Income Estimates

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

55% SMI	Entry threshold for School Readiness program eligibility.
70% SMI	Entry threshold for School Readiness Match eligibility
85% SMI	Upper threshold for School Readiness program eligibility

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Sliding Fee Scale for ______________________ Coalition

Effective date July 1, 2026

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 -------

Full-Time	Part-Time	FPL as indicated unless exceeds 85% SMI	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		50%FPL	0 7,980	0 10,820	0 13,660	0 16,500	0 19,340	0 22,180	0 25,020	0 27,860	0 30,700	0 33,540	0 36,380	0 39,220	0 42,060	0 44,900	0 47,740
		75%FPL	7,981 11,970	10,821 16,230	13,661 20,490	16,501 24,750	19,341 29,010	22,181 33,270	25,021 37,530	27,861 41,790	30,701 46,050	33,541 50,310	36,381 54,570	39,221 58,830	42,061 63,090	44,901 67,350	47,741 71,610
			11,971 15,959	16,231 21,639	20,491 27,319	24,751 32,999	29,011 38,679	33,271 44,359	37,531 50,039	41,791 55,719	46,051 61,399	50,311 67,079	54,571 72,759	58,831 78,439	63,091 84,119	67,351 89,799	71,611 95,479
		FPL	15,960 18,621	21,640 25,247	27,320 31,874	33,000 38,501	38,680 45,128	44,360 51,755	50,040 58,382	55,720 65,009	61,400 71,635	67,080 78,262	72,760 84,889	78,440 91,516	84,120 98,143	89,800 104,770	95,480 111,397
		70% SMI	18,622 21,281	25,248 28,855	31,875 36,428	38,502 44,002	45,129 51,576	51,756 59,150	58,383 66,723	65,010 74,297	71,636 81,871	78,263 89,444	84,890 97,018	91,517 104,592	98,144 112,166	104,771 118,069 119,739	111,398 120,340 127,313
		70% SMI 150%FPL	21,282 23,940	28,856 32,460	36,429 40,980	44,003 49,500	51,577 58,020	59,151 66,540	66,724 75,060	74,298 83,580	81,872 92,100	89,445 100,620	97,019 109,140	104,593 113,528 117,660	112,167 115,799 126,180	119,740 134,700	127,314 143,220
		70% SMI, 85% SMI	23,941 24,870	32,461 33,722	40,981 42,573	49,501 51,424	58,021 60,275	66,541 69,126	75,061 77,977	83,581 86,828	92,101 95,680	100,621 104,531	109,141 111,257 113,382	117,661 122,233	126,181 131,084	134,701 139,935	143,221 146,127 148,786
		85% SMI	24,871 25,801	33,723 34,983	42,574 44,166	51,425 53,348	60,276 62,530	69,127 71,712	77,978 80,895	86,829 90,077	95,681 99,259	104,532 108,442	113,383 117,624	122,234 126,806	131,085 135,988	139,936 143,370 145,171	148,787 154,353
		70% SMI, 85% SMI	25,802 26,731	34,984 36,245	44,167 45,758	53,349 55,272	62,531 64,785	71,713 74,299	80,896 83,812	90,078 93,325	99,260 102,839	108,443 108,987 112,352	117,625 121,866	126,807 131,379	135,989 140,613 140,893	145,172 150,406	154,354 159,919
			26,732 27,662	36,246 37,506	45,759 47,351	55,273 57,196	64,786 67,040	74,300 76,885	83,813 86,729	93,326 96,574	102,840 106,418	112,353 116,263	121,867 126,108	131,380 135,952	140,894 145,797	150,407 155,641	159,920 165,486
		70% SMI, 85% SMI	27,663 28,592	37,507 38,768	47,352 48,944	57,197 59,120	67,041 69,295	76,886 79,471	86,730 89,647	96,575 99,822	106,419 106,716 109,998	116,264 120,174	126,109 130,350	135,953 137,856 140,525	145,798 150,701	155,642 160,877	165,487 171,052
		185%FPL	28,593 29,526	38,769 40,034	48,945 50,542	59,121 61,050	69,296 71,558	79,472 82,066	89,648 92,574	99,823 103,082	109,999 113,590	120,175 124,098	130,351 134,606	140,526 145,114	150,702 155,622	160,878 166,130	171,053 176,638
		70% SMI, 85% SMI	29,527	40,035	50,543	61,051	71,559	82,067	92,575	103,083 104,446	113,591	124,099	134,607 135,098	145,115	155,623	166,131	176,639

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Sliding Fee Scale for ______________________ Coalition

Effective date July 1, 2026

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 -------

Full-Time	Part-Time	FPL as indicated unless exceeds 85% SMI	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			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
			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
		85% SMI										132,342					
		200%FPL	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
			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
		70% SMI, 85% SMI							102,176		129,584						
			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
			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
		70% SMI				75,685	87,795	99,905									
			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
			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
		70% SMI	39,356	51,466	63,575												
		85% SMI	47,790	62,495	77,199	91,904	106,609	121,313	124,070	126,827							

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

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

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

Effective date July 1, 2026

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

DAILY FEE

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

Full-Time	Part-Time		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
8.0%	4.0%	85% SMI + $1	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
		90% SMI	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%	4.5%	90% SMI + $1	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
		95% SMI	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%	5.0%	95% SMI + $1	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
		100% SMI	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.

FFY 2027 ANNUAL State Median Income Estimates

Refer to 1002.935, Florida Statutes

Income 100% State Median Income: Upper threshold for eligibility

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.	~~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.~~ 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. Pages 34-38
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.	~~In~~ Priority 4: ~~means~~ We recognize the importance of continued support for TANF "graduates" to be supported so they can sustain employment. Pages 15-16, 40 and 57
5	A child of a parent who transitions from the work program into employment who is younger than 13 years of age.	Priority 5: 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. Pages 15-16, 40 and 57

6	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. 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. A child eligible under this group ceases to be eligible if his or her family income exceeds 85% of SMI.	Priority 6: 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. Pages 15-16, 50, and 59
7	A child who is younger than 13 years of age from a working family who is economically disadvantaged that has no priority 6 siblings.	Priority 7: Serving older BG8 children is the next priority after younger BG8 children. This supports both our continuity of care and whole family policy. Pages 15-16, 50, and 59
8	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.	Priority 8: 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. Pages 29-30, 42-44, and 55
9	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.	Priority 9: 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. Pages 26-29, and 55

Early Learning Coalition of Escambia County

Attachment

Needs Assessment

Early Learning Coalition of Escambia County

1720 West Fairfield Dr., Suite 100/400
Pensacola, FL 32501
850-595-5400
www.elcescambia.org

Board Meeting Dates for 2027 Time 10:00 a.m.

February 11, 2027	May 13, 2027	August 12, 2027	November 18, 2027

Executive/Finance Committee Dates for 2027 Time 9:00 a.m.

January 28, 2027	March 25, 2027	April 22, 2027	June 24, 2027
July 22, 2027	September 23, 2027	October 28, 2027 Code of Ethics	December 9, 2027

Resource Development Committee 2027 Time 10:00 a.m.

January 12, 2027	April 13, 2027	July 13, 2027	October 12, 2027

August 13,2026

EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity by Month

July, 2025-June, 2026

	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Total
Revenue													
3300 REVENUES - STATE FUNDING													
33001 REVENUES - STATE FUNDING SR	1,714,234.71	1,362,572.96	1,410,662.67	1,413,725.23	1,265,006.61	1,342,249.60	1,432,043.62	1,305,799.42	1,502,977.12	1,597,696.92	1,541,846.42		15,888,815.28
33002 REVENUES - STATE FUNDING VPK	19,669.19	184,047.63	576,195.01	608,533.43	382,560.07	397,395.85	497,017.84	517,001.19	453,820.62	535,131.37	181,061.92		4,352,434.12
Total for 3300 REVENUES - STATE FUNDING	**1,733,903.90**	**1,546,620.59**	**1,986,857.68**	**2,022,258.66**	**1,647,566.68**	**1,739,645.45**	**1,929,061.46**	**1,822,800.61**	**1,956,797.74**	**2,132,828.29**	**1,722,908.34**		**$20,241,249.40**
3340 REVENUES - UNIV of FL						100.00					60.00		160.00
3350 Prior Period Income/Expense	1,785.82	9,220.86	858.18			-2,133.85				0.00	12,249.53	-5,006.38	16,974.16
3405 REVENUES - LOCAL MATCH CHILDREN'S TRUST	19,906.26	19,906.23	19,905.94	19,906.21	19,906.27	19,906.23	19,906.26	19,906.22	19,906.19	19,906.25	19,895.35	19,906.23	238,863.64
3465 UNRESTRICTED INCOME								2,000.00				100.00	2,100.00
3466 Restricted Income											25,844.00		25,844.00
3575 Contributed income													
3577 Donations directed by individuals			6.78					1.00					7.78
Total for 3575 Contributed income			**6.78**					**1.00**					**$7.78**
Total for Revenue	**1,755,595.98**	**1,575,747.68**	**2,007,628.58**	**2,042,164.87**	**1,667,472.95**	**1,757,517.83**	**1,948,967.72**	**1,844,707.83**	**1,976,703.93**	**2,152,734.54**	**1,780,957.22**	**14,999.85**	**$20,525,198.98**
Cost of Goods Sold													
4000 (6501) DIRECT PROVIDER PAYMENTS													
4001 (6501) SR Provider Payments	1,487,457.36	1,157,680.32	1,198,444.33	1,189,073.60	1,061,786.20	1,111,232.64	1,210,800.93	1,083,951.95	1,255,566.15	1,284,897.77	1,263,536.12	1,421,492.84	14,725,920.21
4002 (6501) VPK Provider Payments	13,683.96	179,349.27	562,641.80	589,462.10	365,916.75	382,525.93	482,479.81	500,774.33	442,505.72	525,211.86	170,352.33	6,696.46	4,221,600.32
4003 (6501) SR PLUS Provider	2,548.13	2,937.83	3,825.55	4,355.08	4,748.78	3,556.38	4,224.97	2,859.99	2,975.69	2,975.69	2,519.55	1,939.97	39,467.61
Total for 4000 (6501) DIRECT PROVIDER PAYMENTS	**1,503,689.45**	**1,339,967.42**	**1,764,911.68**	**1,782,890.78**	**1,432,451.73**	**1,497,314.95**	**1,697,505.71**	**1,587,586.27**	**1,701,047.56**	**1,813,085.32**	**1,436,408.00**	**1,430,129.27**	**$18,986,988.14**
Total for Cost of Goods Sold	**1,503,689.45**	**1,339,967.42**	**1,764,911.68**	**1,782,890.78**	**1,432,451.73**	**1,497,314.95**	**1,697,505.71**	**1,587,586.27**	**1,701,047.56**	**1,813,085.32**	**1,436,408.00**	**1,430,129.27**	**$18,986,988.14**
Gross Profit	**251,906.53**	**235,780.26**	**242,716.90**	**259,274.09**	**235,021.22**	**260,202.88**	**251,462.01**	**257,121.56**	**275,656.37**	**339,649.22**	**344,549.22**	**-1,415,129.42**	**$1,538,210.84**

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity by Month

July, 2025-June, 2026

	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Total
Expenditures													
41111 Payroll expenses													
4110 (5001) SALARIES	162,280.31	140,170.52	151,177.89	166,799.67	146,607.11	171,701.75	160,114.89	152,215.02	164,982.49	165,934.14	152,313.29	165,825.99	1,900,123.07
4111 Payroll Fees	2,263.15	2,316.20	2,258.00	2,258.00	2,320.60	2,320.60	2,258.00	2,542.95	2,258.00	2,320.60	2,258.00	2,258.00	27,632.10
4120 (5005) EMPLYR TAX & WORKMEN'S COMP	12,317.41	10,626.01	11,494.79	12,374.51	11,150.62	18,579.18	13,218.27	12,188.38	12,582.46	18,920.33	17,043.84	12,606.48	163,102.28
4210 (5020) BENEFITS - RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4212 (5020) Payroll Expenditures	897.74	899.38	913.74	901.93	901.96		529.78	927.10	914.69	868.67	895.27	894.54	9,544.80
4213 401K Match	3,188.31	2,764.84	2,841.01	2,753.14	2,433.19	2,946.07	2,741.66	2,421.41	2,456.63	2,480.76	2,342.75	2,578.17	31,947.94
Total for 41111 Payroll expenses	**180,946.92**	**156,776.95**	**168,685.43**	**185,087.25**	**163,413.48**	**195,547.60**	**178,862.60**	**170,294.86**	**183,194.27**	**190,524.50**	**174,853.15**	**184,163.18**	**$2,132,350.19**
4150 (5007) STAFF RECRUIT / SCRNNG, ETC.			232.49	105.38	883.25	111.32	123.49			128.98			1,584.91
4220 (5010) INSURANCE - VISION & DENTAL	1,878.21	1,795.95	1,837.09	1,713.73	1,622.04	1,805.19	1,846.31	1,846.32	1,846.34	1,713.55	1,876.49	1,876.50	$21,657.72
4221 Dental & Vision EE Portion	0.00	-0.01	-0.01	25.27	-42.54	0.00	0.00	12.63	25.27	-53.01	-0.02	-0.02	-32.44
Total for 4220 (5010) INSURANCE - VISION & DENTAL	**1,878.21**	**1,795.94**	**1,837.08**	**1,739.00**	**1,579.50**	**1,805.19**	**1,846.31**	**1,858.95**	**1,871.61**	**1,660.54**	**1,876.47**	**1,876.48**	**$21,625.28**
4230 (5010) BENEFITS - HEALTH INSURANCE	34,557.64	35,644.85	36,813.05	34,438.61	34,438.61	36,755.87	36,755.87	36,755.87	36,755.87	37,914.50	37,914.50	37,914.50	$436,659.74
4231 (5011) Health Insurance - EE Portion	0.00	0.00	-27.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-27.15
Total for 4230 (5010) BENEFITS - HEALTH INSURANCE	**34,557.64**	**35,644.85**	**36,785.90**	**34,438.61**	**34,438.61**	**36,755.87**	**36,755.87**	**36,755.87**	**36,755.87**	**37,914.50**	**37,914.50**	**37,914.50**	**$436,632.59**
4240 (5030) BENEFITS - LIFE INSURANCE													
4241 Voluntary Insurance	-49.42	3.58	0.56	-8.34	-36.35	0.00	0.00	-0.01	-0.01	-0.01	-0.01	-0.01	-90.02
Total for 4240 (5030) BENEFITS - LIFE INSURANCE	**-49.42**	**3.58**	**0.56**	**-8.34**	**-36.35**	**0.00**	**0.00**	**-0.01**	**-0.01**	**-0.01**	**-0.01**	**-0.01**	**-$90.02**
4251 Insurance-STD-100% ER	1,085.02	959.26	1,036.02	963.56	951.51	1,046.03	1,067.20	1,067.21	1,067.19	946.44	1,067.21	1,067.20	12,323.85
4271 Basic Term Life-100% ER	244.68	235.70	241.17	219.04	213.19	234.17	241.17	241.17	241.17	229.94	243.62	243.62	2,828.64
4310 (6002) PROF. & TECH. SERV. - AUDIT								10,500.00	12,500.00	9,000.00	3,210.00		35,210.00

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity by Month

July, 2025-June, 2026

	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Total
4315 (6030) PROF. & TECH. SERV. - REPAIRS & MAINT	4,946.95	1,836.67	4,595.02	5,311.12	4,682.29	4,718.39	4,715.03	4,666.85	4,669.45	4,974.05	5,456.35	5,531.10	56,103.27
4318 (6035) PROF. SVCS - OTHER									3,400.00				3,400.00
4320 (7260) INSURANCE - GEN. LIABILITY			7,576.72							8,017.60	6.40	14,017.50	29,618.22
4325 INSURANCE - BONDING & D.O.											6,787.99		6,787.99
4330 (7501) TRAVEL - OUT OF TOWN	2,465.34				1,441.54	362.44		2,281.72	550.71	3,436.94	-674.65	2,255.99	12,120.03
4340 (7510) TRAVEL - LOCAL	184.61	403.08	481.90	1,052.35	577.95	392.55	320.21	226.33	359.36	365.48	431.45	426.65	5,221.92
4355 (7001) DOCUMENT STORAGE	121.03	234.03	140.32	135.79	140.32	135.79	140.32	126.12	126.74	140.32	135.79	140.32	1,716.89
4360 (7001) RENT	11,885.53	11,885.53	11,885.53	11,885.53	11,885.53	11,885.53	11,885.53	12,123.24	12,123.24	12,123.24	12,123.24	12,123.24	143,814.91
4365 (7101) EQUIPMENT LEASES	600.64	600.64	787.48	708.31	807.02	600.84	610.64	708.31	600.64	708.31	600.64	600.64	7,934.11
4370 (7201) COMMUNICATIONS, PHONE & INTERNE	3,295.03	3,595.03	2,166.50	1,825.59	10,578.99	2,167.25	2,167.00	2,167.00	2,167.00	2,166.00	2,166.25	2,166.25	36,627.89
4375 (7051) POSTAGE	209.67	184.66	228.32	340.82	137.56	237.20	266.94	1,216.88	224.37	308.36	154.98	575.02	4,084.78
4400 (5101) EMPLOYEE TRAINING & EDUCATION	350.00	125.00						241.95		2,857.72	2,081.42		5,656.09
4450 (7420) NON-EMP TRAINING	-80.00	454.34	4,723.66	2,001.21	49.60	346.77	83.18	-1,400.84	841.85	191.42	-187.14	312.90	7,336.95
4510 (7151) OFFICE SUPPLIES	906.82	143.71	444.74	394.51	1,990.33	344.83	176.42	893.92	1,085.66	956.08	436.07	36,021.00	43,794.09
4515 Event Costs			997.10								154.30		1,151.40
4520 (7401/7405) PROGRAM SUPPLIES	2,234.51	2,055.39	8,183.57	3,297.23	579.50	842.50	2,906.34	2,793.73	7,395.97	65,524.40	37,128.66	45,637.14	178,578.94
4525 (7410) OUTREACH ACTIVITIES & MATERIALS	7,174.28		4,755.36	2,453.46		2,376.77	8,958.21	9,536.34	100.00	6,820.08	14,957.81	31,487.69	88,620.00
4530 (6025) PRINTING		1,706.28	351.50	-175.75				110.00		165.00	4,572.25	10.00	6,739.28
4535 LEGAL NOTICES & ADVERTS										11,000.00			11,000.00
4550 (7620) DUES, FEES & SUBSCRIPTIONS	2,140.18	6,500.00	275.00	3,043.68	1,295.00	75.00	491.60		76.88	204.92	543.59	9,418.24	24,064.09
4630 (7301) EQUIPMENT (OVER $1K - UND $5K)										1,599.99			1,599.99
4640 (7302) FURNITURE & EQUIP (UNDER $1K)											819.99		819.99

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EARLY LEARNING COALITION OF ESCAMBIA COUNTY

Statement of Activity by Month

July, 2025-June, 2026

	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Total
4645 (7302) REPAIRS & MAINTENANCE - EQUIP	398.67	840.03	507.22	373.05	373.05	1,206.78	373.05	373.05	643.36	373.05	624.64	629.03	6,714.98
4690 (7605) COMPUTER SOFTWARE & SUPPLIES			1,585.00	311.43				3,300.00	19.00			529.15	5,744.58
4760 (7601) BankFee Bank Fees			102.47	-102.47									0.00
4898 Rounding Errors			0.07						0.05				0.12
4999 Audit WP Account											-75.00		-75.00
5200 5200 Employee Appreciation							168.95						168.95
7900 Individuals Restitution	1,785.82	535.47	858.11	-125.00	-390.00	-390.00	-711.00	-100.00	-1,218.18	-9,686.35	12,249.53	0.00	2,808.40
Interest paid		63.34	0.00										63.34
Total for Expenditures	**257,282.13**	**226,579.48**	**259,464.24**	**255,275.36**	**235,591.87**	**260,802.82**	**251,449.06**	**259,982.65**	**268,796.20**	**352,651.50**	**319,659.50**	**387,146.83**	**$3,334,681.64**
Net Operating Revenue	**-5,375.60**	**9,200.78**	**-16,747.34**	**3,998.73**	**-570.65**	**-599.94**	**12.95**	**-2,861.09**	**6,860.17**	**-13,002.28**	**24,889.72**	**-1,802,276.25**	**-$1,796,470.80**
Other Revenue													
3470 MISC INCOME													
3464 Conference Income	4,530.00	3,819.25	3,525.00									2,875.00	14,749.25
3471 Classroom Assessments										830.00			830.00
Total for 3470 MISC INCOME	**4,530.00**	**3,819.25**	**3,525.00**							**830.00**		**2,875.00**	**$15,579.25**
Total for Other Revenue	**4,530.00**	**3,819.25**	**3,525.00**							**830.00**		**2,875.00**	**$15,579.25**
Other Expenditures													
4610 Vehicle expenses										5,844.00			5,844.00
Total for Other Expenditures										**5,844.00**			**$5,844.00**
Net Other Revenue	**4,530.00**	**3,819.25**	**3,525.00**							**-5,014.00**		**2,875.00**	**$9,735.25**
Net Revenue	**-845.60**	**13,020.03**	**-13,222.34**	**3,998.73**	**-570.65**	**-599.94**	**12.95**	**-2,861.09**	**6,860.17**	**-18,016.28**	**24,889.72**	**-1,799,401.25**	**-$1,786,735.55**

Revenue Accounts	FY26-27 Revenue Totals	FY25-26 Revenue Totals	Comparison
Contracts, Grants, & Other Financial Assistance - DEL	21,877,167.00	$22,234,232.00	($357,065.00)
Contracts, Grants, and Other Financial Assistance-Other State and Federal	0.00	0.00	$0.00
Contracts, Grants, and Other Financial Assistance-Local	238,874.76	$238,875.00	($0.24)
Contracts, Grants, and Other Financial Assistance	0.00	0.00	$0.00
Gifts, Donations, and Pledges	0.00	0.00	$0.00
In-Kind	0.00	0.00	$0.00
Investment Earnings	0.00	0.00	$0.00
Other Revenue Sources	0.00	0.00	$0.00
	22,116,041.76	**22,473,107.00**	($357,065.24)
	Expenditure Totals	**Expenditure Totals**	
Salaries Regular Salaries and Wages - Compensation for services of officers and employees filling established positions.	$ 2,210,801.29	$ 1,947,887.00	$262,914.29
Payroll taxes Payment for Payroll Taxes.	$ -	$ -	$0.00
Benefits - Reemployment Payment for Reemployment Assistance Payroll.	$ -	$ -	$0.00
Health Payment for employee health, dental, and vision insurance.	$ 402,860.75	$ 450,000.00	($47,139.25)
Retirement Payment for employee Retirement Benefit.	$ 29,803.82	$ 32,000.00	($2,196.18)
Life and disability, other Benefits Payment for employee life and disability and other benefits.	$ 11,541.28	$ 16,000.00	($4,458.72)
Staff Development Payment for fees for employees to attend conference and other training events, includes teleconference and webinar.	$ -	$ 2,000.00	($2,000.00)

Tuition Reimbursement Reimbursement for tuition for employees in accordance with coalition policy.	$ -	$ -	$0.00
Professional Services - Accounting Accounting Services	$ -	$ -	$0.00
Professional Services - Auditing Costs include annual fees for A-133 audit and annual 990 tax return filing.	$ -	$ 35,000.00	($35,000.00)
Professional Services - Information Technology Payment for information technology, this includes approved third party software development (This is for outsourced IT and will be all inclusive if ELC outsources IT)	$ 71,313.46	$ 60,456.00	$10,857.46
Professional Services - Legal Payment for Legal/Attorney's Services.	$ -	$ -	$0.00
Professional Services - Program Agency (subrecipient) Payments for subrecipients – Subrecipients will complete detailed budgets. This line will represent a roll-up of their detailed budgets. DO NOT include direct services in this line item. For an individual coalition with subrecipients this line should equal the total for the subrecipient(s) minus the direct services.	$ -	$ -	$0.00
Professional Services - Temporary Employment Payment for temporary employment, usually through an employment agency.	$ -	$ -	$0.00
Professional Services - Printing and Reproduction Payment for printing, binding and other reproduction services, which an organization contracts for or purchases from an outside vendor.	$ 6,294.96	$ 5,000.00	$1,294.96
Professional Services - Repairs and Maintenance Payment for repairs and minor alterations to buildings, vehicles, equipment and like items that the organization has not capitalized; maintenance and service agreements on equipment. Does not include IT maintenance.	$ 7,663.28	$ 1,000.00	$6,663.28
Professional Services - Other Payments for other contracted services including payroll processing. Other examples include hiring individuals or companies to perform in the field assessments, surveys or other short-term tasks via a vendor contract.	$ 25,340.87	$ 24,000.00	$1,340.87

Direct Services - Child Care Provider Payments (coalitions have the option to break out into OCAs) Note: The payments must be reconciled monthly to the Single Statewide Information System (EFS).	$ 18,645,614.77	$ 19,518,899.10	($873,284.33)
Occupancy Payment for rent, storage (includes off-site storage), utilities, cleaning, refuse collection, pest control and security.	$ 137,089.69	$ 143,814.90	($6,725.21)
Postage, Freight, and Delivery Services Payment for postage, overnight and next-day delivery, payment for P.O. boxes, freight costs that do not have a fixed asset capitalization.	$ 3,451.58	$ 2,000.00	$1,451.58
Rentals - Office Equipment Payment for rental of such items as copiers, postal machine and other office equipment and vehicles when not rented in conjunction with travel.	$ 7,512.72	$ 8,000.00	($487.28)
Office Supplies and Office Expense Items Includes stationery, envelopes, paper, pencils, copy machine toner, notebooks, calendar pads, file folders and guides. Includes payments for desks, bookcases, filing cabinets with a functional unit cost equal to or less than $5,000 that the organization has not capitalized. Replacement keyboards, mouse or other computer related peripheral hardware that is not capitalized.	$ 7,951.98	$ 10,000.00	($2,048.02)
Communications Payment for telephones, cellular telephones and Internet services.	$ 34,010.30	$ 34,000.00	$10.30
Insurance and Surety Bonds (D & O) Payment for D & O (Directors and Officers) insurance.	$ 6,191.57	$ 6,400.00	($208.43)
Insurance and Surety Bonds (Automobile) Payment for Automobile Insurance.	$ -	$ -	$0.00
Insurance and Surety Bonds (General Liability) Payment for General Liability Insurance.	$ 15,913.90	$ 12,000.00	$3,913.90
Insurance and Surety Bonds (Workers Compensation) Payment for Workers Compensation Insurance.	$ 146,739.39	$ 10,000.00	$136,739.39
Insurance and Surety Bonds (Property) Payment for Property Insurance.	$ -	$ -	$0.00

Insurance and Surety Bonds (Other) Payment for Other Insurance.	$ -	$ -	$0.00
Equipment equal to or > $1,000 Payment for equipment, fixtures, other tangible personal property with a functional unit cost equal to or greater than $1,000.	$ 9,013.03	$ -	$9,013.03
Equipment < $1,000 Payments for equipment with a functional unit cost less than $1,000. This cost category includes portable (i.e., attractive items) such as computers, laptops, tablets, cameras, TVs and projectors which should be inventoried to ensure accountability but are not capitalized. This cost category also includes purchases of non- consumable books, reference guides, program materials with a unit cost of $250 or more that should be inventoried but are not capitalized.	$ 783.13	$ 10,000.00	($9,216.87)
Quality and Classroom materials Payment for materials related to performance standards, screenings, assessments and curriculum. Also includes classroom materials.	$ 143,321.77	$ 5,000.00	$138,321.77
Training materials and space Materials purchased for training. Allowable costs include reasonable rental fees for facilities for training.	$ 3,676.59	$ 11,000.00	($7,323.41)
Consumer Education and Outreach Materials Payment for allowable consumer education and outreach materials.	$ 86,679.30	$ 4,000.00	$82,679.30
Grants to Providers Grants to providers to assist them in meeting applicable state requirements.	$ -	$ -	$0.00
Scholarships and Other Education Opportunities Payment for scholarships, stipends, continuing educational units and other training to early learning providers for professional development.	$ 7,567.78	$ -	$7,567.78
Wage Incentives Payment for education based salary supplements to early childhood teachers working with the children ages birth to five.	$ 842.72	$ -	$842.72
Travel - In-State Payment for In-State travel expenses related to airfare, car rentals, hotels, mileage, meals, per diem, and other travel related expenses not classified as travel within the entity's local service area.	$ 11,432.93	$ 5,700.00	$5,732.93

Travel - Out of State Payment for Out of State travel expenses related to airfare, car rentals, hotels, mileage, meals, per diem, and other travel related expenses not classified.	$ -	$-	$0.00
Travel - Local Payment for routine travel within the coalition area. Examples include mileage reimbursement for on-site monitoring or technical assistance visits to providers.	$ 13,559.67	$ 13,522.00	$37.67
Bank Fees Payment for allowable bank service fees excluding penalties and interest charges.	$ -	$-	$0.00
Application Software and Licenses and Support Payment for application software including renewals and support fees.	$ -	$ 20,000.00	($20,000.00)
Web Service/hosting, support, back-up services and maintenance Payment for Web services/hosting, support, back-up services and maintenance.	$ 50,743.97	$ 1,000.00	$49,743.97
Other employee related expenditures Payment for other employee related expenditures such as background screening, drug testing, etc.	$ 1,472.67	$ 1,200.00	$272.67
Dues and Subscriptions Payments for memberships and magazine subscriptions.	$ 14,015.04	$ 6,600.00	$7,415.04
Taxes, Licenses, and Fees Payment for corporate filing fees, solicitation fee, etc.	$ 2,837.55	$ 3,000.00	($162.45)
In-Kind expenditure	$ -	$ -	$0.00
Miscellaneous/other current charges Payment for other current charges and obligations for which no other suitable expenditure account exists.	$ -	$ -	$0.00
Depreciation	$ -	$-	$0.00
	$ 22,116,041.76	**$ 22,399,479.00**	**($283,437.24)**

Early Learning Coalition of Escambia County

Attachment

ELC 2024-2025 Form 990

Early Learning Coalition of Escambia County

Attachment

Internal Control Questionnaire

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

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.t

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. ***<signature>***
DBA Early Learning Coalition of Escambia County

<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 8/10/26

SR Children Currently Enrolled by Age by Funding as of 8/10/26

	Pri 1		Pri 2/3		Pri 4/5	Pri 6/7								
FUNDER	TANF	TANF WKG	PS	PS-RCG	TCC	ECON	TOTALS LESS SRMAT	SRMAT	TOTALS WITH SRMAT	MISSING	GRAND TOTALS	SR PLUS	MISSING SR PLUS	SR PLUS GRAND TOTALS
BILLING CODE	BG3	BG3W	BG1	BG3R	BG5	BG8								
INFANT	0	0	14	0	0	91	105	6	111	0	111	0	0	0
TODDLER	0	0	34	0	2	201	237	12	249	0	249	2	0	2
2YR	1	1	43	2	1	249	297	13	310	0	310	1	0	1
PR3	1	0	40	1	0	276	318	12	330	2	332	2	0	2
PR4	3	0	29	2	1	252	287	8	295	5	300	2	0	2
PR5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCHOOL AGE	5	0	121	9	0	1041	1176	19	1195	13	1208	3	0	3
TOTAL BY FUNDER	10	1	281	14	4	2110	2420	70	2490	20	2510	10	0	10

School Age Children	PT/FT	FT hol/brk
1208	1094	114

Wait List Update as of 08/10/2026 FY 26/27			
Information by Child			
Pri 6: Birth to Sch Age			18
Pri 6a: 5-12 Children with Pri 6 Siblings			7
Pri 7b: 5-9 Children w/ No Pri 6 Siblings			3
Pri 7c: 10-12 Other Children			0
SRMT			2
Total on Wait List			30
Week of 08/03/26-08/09/26			
Total New Enrollments			30
Total Redeterminations			21
Total Re-Enrollments			4
Total Terminations			33

Wait List Activity Update
Wait list 26/27

Applied	PR6	PR7	M	Notice	Applied	PR6	PR7	M	Notice
6/29/26-7/5/26	0	0	0	7/15/26 E&M					
7/6/26-7/12/26	0	0	0	7/15/26 E&M					
7/13/26-7/19/26	0	0	0	7/22/26 E&M					
7/20/26-7/26/26	0	0	0	7/29/26 E&M					
7/27/26-8/2/26	0	0	0	8/4/26 E&M					
8/3/26-8/9/26	25	3	2						
Total	25	3	2		Total	0	0	0	

Total Pri 6	Total Pri 7	Total Less SRMAT	SRMAT	Total WL
25	3	28	2	30

School Readiness Data by Fiscal Year 26/27

FY 26/27	JUL AUG	SEP OCT	NOV DEC	JAN FEB	MAR APR	MAY JUN
New Enrollments	118					
Redeterminations	78					
Re-Enrollments	12					
Terminations	111					

VPK 26/27 Program Year

Adhoc Reports	Submitted	Approved	Enrolled	Rejected
School Year	50	1594	376	86
Summer	0	11	0	6

ELC ESCAMBIA FY25/26 WAIT LIST PULL RESULTS SUMMARY

		Family/Parent Data								Transition Data (Waiting for Provider) - Note 1									Child Data		
												Children Waiting for Provider by Age Group									
Pull Date	Applied Range	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	Inf	1	2	3	4	5	Sch	# Children In Pull	# Children Enrolled	% Children Enrolled
Wait List Pulls Greater Than 60 Days																					
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	17	1	1	1	0	0	0	0	0	0	58	24	41%
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%
01/15/26	12/15/25-1/11/26	89	16	1	0	0	1	24	41	5	10	1	1	2	1	1	0	4	146	58	40%
01/21/26	1/12/26-1/18/26	36	5	0	0	0	0	8	23										70	44	63%
01/28/26	1/19/26-1/25/26	16	2	1	0	0	0	6	7										27	12	44%
02/03/26	01/26/26-2/1/26	23	3	0	0	0	0	4	16										40	25	63%
02/10/26	2/2/26-2/8/26	42	6	1	0	0	2	8	24	1	2	0	1	1	0	0	0	0	68	34	50%
02/24/26	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%
03/03/26	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%
03/11/26	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%
03/18/26	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%
03/24/26	3/16/26-3/22/26	17	1	0	0	0	1	6	9										42	21	50%
04/02/26	3/23/26-3/29/26	28	5	0	0	0	0	6	17										42	14	33%
04/07/26	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%
04/14/26	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%
04/21/26	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%
04/28/26	4/21/26-4/27/26	13	2	0	0	0	0	5	6										19	9	47%
05/05/26	4/28/26-5/3/26	26	1	0	1	0	0	9	13	2	2	1	0	0	1	0	0	0	39	23	59%
05/12/26	5/4/26-5/10/26	30	2	0	0	0	0	8	20										52	33	63%
05/19/26	5/11/26-5/17/26	20	1	0	0	0	0	10	7	2	5	1	1	0	0	0	0	3	41	15	37%
05/27/26	5/18/26-5/24/26	23	3	0	1	0	0	5	13	1	1	0	0	0	1	0	0	0	37	15	41%
06/03/26	5/25/26-5/31/26	21	2	0	2	0	0	7	7	3	3	0	0	1	1	0	0	1	29	10	34%
06/11/26	6/1/26-6/7/26	21	2	0	0	0	0	10	8	1	1	1	0	0	0	0	0	0	39	14	36%
Wait List Pulls Greater Than 30 Days Less Than 60 Days																					
06/16/26	6/8/26-6/14/26	23	1	0	0	0	0	6	11	5	7	1	0	1	2	0	0	3	32	14	44%
06/23/26	6/15/26-6/21/26	18	3	0	0	0	0	1	11	3	4	1	2	0	0	1	0	0	39	16	41%
Over 30 Response Totals		968	217	5	16	2	5	214	472	36	54	7	10	8	11	4	0	14	1643	749	46%
Family Response Percentage		47%	22%	1%	2%	0%	1%	22%	49%	4%											
Wait List Pulls Less Than 30 Days																					
Under 30 Response Totals		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Family Response Percentage		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!											
8/10/2026		Note 1: Transition data is not counted in Families or Child Data.																			

PS CHILDREN PENDING PROVIDER

DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT
04/20/26	64	05/04/26	71	05/18/26	81	06/01/26	83	06/15/26	86	06/29/26	90
04/27/26	72	05/11/26	80	05/26/26	79	06/08/26	85	06/22/26	94		

ELC ESCAMBIA FY26/27 WAIT LIST PULL RESULTS SUMMARY

		Family/Parent Data								Transition Data (Waiting for Provider) - Note 1									Child Data		
Pull Date	Applied Range	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: Inf	1	2	3	4	5	Sch	# Children In Pull	# Children Enrolled	% Children Enrolled
Wait List Pulls Greater Than 60 Days																					
Wait List Pulls Greater Than 30 Days Less Than 60 Days																					
07/01/26	6/22/26-6/28/26	21	5	0	0	0	0	8	5	3	7	0	1	0	2	1	0	3	32	7	**22%**
Over 30 Response Totals		**21**	**5**	**0**	**0**	**0**	**0**	**8**	**5**	**3**	**7**	**0**	**1**	**0**	**2**	**1**	**0**	**3**	**32**	**7**	**22%**
Family Response Percentage		**62%**	24%	0%	0%	0%	0%	38%	24%	14%											
Wait List Pulls Less Than 30 Days																					
07/15/26	6/29/26-7/12/26	34	4	0	0	0	0	15	11	4	5	0	0	1	1	0	0	3	50	14	**28%**
07/22/26	7/13/26-7/19/26	17	2	0	0	0	0	8	3	4	6	2	0	2	0	0	0	2	28	7	**25%**
07/29/26	7/20/26-7/26/26	29	5	0	0	0	0	16	3	5	11	0	2	1	2	1	1	4	52	5	**10%**
08/04/26	07/27/26-8/2/26	31	12	0	0	0	0	19	0										55	0	**0%**
Under 30 Response Totals		**111**	**23**	**0**	**0**	**0**	**0**	**58**	**17**	**13**	**22**	**2**	**2**	**4**	**3**	**1**	**1**	**9**	**185**	**26**	**14%**
Family Response Percentage		**79%**	21%	0%	0%	0%	0%	52%	15%	12%											
8/10/2026		Note 1: Transition data is not counted in Families or Child Data.																			

PS CHILDREN PENDING PROVIDER

DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT
07/13/26	93	07/27/26	89	08/10/26	76						
07/20/26	89	08/03/26	78								

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

		Family/Parent Data								Transition Data (Waiting for Provider) - Note 1									Child Data		
												Children Waiting for Provider by Age Group									
Pull Date	Applied Range	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	Inf	1	2	3	4	5	Sch	# Children In Pull	# Children Enrolled	% Children Enrolled
Wait List Pulls Greater Than 60 Days																					
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%
11/04/25	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	0	21	14	67%
02/24/26	2/9/26-2/22/26	1	0	0	0	0	0	0	1										1	1	100%
03/03/26	12/15/26-1/4/26	5	2	0	0	0	0	0	3										8	3	38%
03/11/26	1/5/26-1/18/26	5	1	0	0	0	0	3	1										7	1	14%
03/18/26	1/19/26-3/15/26	18	5	2	0	0	0	3	8										26	12	46%
03/24/26	3/16/26-3/22/26	1	0	0	0	0	0	0	1										1	1	100%
04/02/26	3/23/26-3/29/26	4	1	0	0	0	0	1	2										4	2	50%
04/14/26	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%
04/21/26	4/14/26-4/20/26	1	0	0	0	0	0	0	1										1	1	100%
04/28/26	4/21/26-4/27/26	4	0	0	0	0	0	0	4										6	6	100%
05/05/26	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%
05/12/26	5/4/26-5/10/26	2	1	0	0	0	0	1	0										3	0	0%
05/19/26	5/11/26-5/17/26	2	1	0	0	0	0	0	0	1	1	0	0	0	1	0	0	0	2	0	0%
05/27/26	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	4	1	0	0	0	0	0	2	1	1	1	0	0	0	0	0	0	8	5	63%
Wait List Pulls Greater Than 30 Days Less Than 60 Days																					
06/16/26	6/8/26-6/14/26	2	0	0	0	0	0	0	1	1	1	0	0	0	0	1	0	0	2	1	50%
06/23/26	6/15/26-6/21/26	2	0	0	0	0	0	0	1	2	2	0	0	0	0	0	0	2	2	0	0%
Over 30 Response Totals		118	37	4	1	0	0	18	51	8	11	1	1	0	2	1	1	5	168	68	40%
Family Response Percentage		51%	31%	3%	1%	0%	0%	15%	43%	7%											
Wait List Pulls Less Than 30 Days																					
Under 30 Response Totals		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Family Response Percentage		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!											
Report Date: 8/10/26		Note 1: Transition data is not counted in Families or Child Data.																			

Contract and Fraud Summary Report FY26-27 (3)

ACTIVE SCHOOL READINESS PROVIDERS						
			FY 2026-2027			
Provider Type	FY 24-25	FY 25-26	Previous Total	Providers Added	Providers Removed	Current Total
LFCCH	14	15	15	1	0	16
RFCCH	6	6	7	0	0	7
Licensed Center	52	56	56	0	1	55
Licensed Exempt Center	8	7	7	1	1	7
After School Only	0	0	0	0	0	0
Total Active SR Providers	**80**	**84**	**85**	**2**	**2**	**85**

NEW CONTRACTED SCHOOL READINESS PROVIDERS					
			FY 2026-2027		
Provider Type	FY 24-25	FY 25-26	Previous Total	New Contracts	Total New Contracts
Homes (LFCCH & RFCCH)	3	4	1	1	2
Licensed Center	3	5	1	0	1
Licensed Exempt Center	3	0	0	1	1
After School Only	0	0	0	0	0
Total New SR Contracts	**9**	**9**	**2**	**2**	**4**

PROVIDER SR CONTRACT TERMINATIONS						
			FY 2026-2027			
Provider Type	FY 24-25	FY 25-26	Previous Total	New Terms	Termination Reasons	Current Total
LFCCH	1	2	0	0		0
RFCCH	0	1	0	0		0
Licensed Center	7	1	2	1	3=1	3
Licensed Exempt Center	4	0	0	1	14=1	1
Total Provider Choice Terminations	**12**	**4**	**2**	**2**		**4**

COALITION SR CONTRACT TERMINATIONS						
			FY 2026-2027			
Provider Type	FY 24-25	FY 25-26	Previous Total	New Terms	Termination Reasons	Current Total
Licensed	0	0	0	0		0
Exempt	1	1	0	0		0
Registered FCCH	0	0	0	0		0
Total Coalition Contract Terminations	**1**	**1**	**0**	**0**		**0**

TOTAL CONTRACT TERMINATIONS	**13**	**5**	**2**	**2**		**4**

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	14= Ownership change

Contract and Fraud Summary Report FY26-27 (3)

ACTIVE VPK PROVIDERS						
			FY 2026-2027			
Provider Type	FY 24-25	FY 25-26	Previous Total	Providers Added	Providers Removed	Current Total
Licensed	41	39	39	2	0	41
Licensed Exempt	10	8	8	0	1	7
School District	16	15	15	0	0	15
Total Active VPK Providers	**67**	**62**	**62**	**2**	**1**	**63**

NEW CONTRACTED VPK PROVIDERS					
			FY 2026-2027		
Provider Type	FY 24-25	FY 25-26	Previous Total	New Contracts	Total New Contracts
Licensed	2	1	1	2	3
Licensed Exempt	1	0	0	0	0
Total New VPK Contracts	**3**	**1**	**1**	**2**	**3**

PROVIDER VPK CONTRACT TERMINATIONS						
			FY 2026-2027			
Provider Type	FY 24-25	FY 25-26	Previous Total	New Terms	Termination Reasons	Current Total
Licensed Center	4	5	1	1	14=1	2
Licensed Exempt Center	3	1	0	0		0
Total Provider Choice Terminations	**7**	**6**	**1**	**1**		**2**

COALITION CONTRACT TERMINATION						
			FY 2026-2027			
Provider Type	FY 24-25	FY 25-26	Previous Total	New Terms	Termination Reasons	Current Total
Licensed	1	0	0	0		0
Exempt	0	0	0	0		0
Total Coalition Contract Terminations	**1**	**0**	**0**	**0**		**0**
TOTAL CONTRACT TERMINATIONS	**8**	**6**	**1**	**1**		**2**

Total VPK Only Providers	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
	37	**39**	**35**	**35**	**27**	**27**

Fraud Summary						
Pending Action	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**
Total Fraud Cases	0	6	16	20	7	0
Total Overpayment Cases						0
Active Client	0	5	3	2	2	0
Active Provider	0	0	0	0	0	0
Fraud Restitution Submitted	$0.00	$154,280.00	$2,827,972.29	$2,607,730.86	$157,350.43	$0.00
Overpayment Amount Due						
Overpayment Amount Collected						
Oustanding Overpayment Amount						
Pending Client	0	5	14	20	2	0
Pending Provider	0	0	1	1	1	0
Potential Restitution	$0.00	$152,811.00	$2,827,972.29	$2,996,311.50	$2,633,928.47	$0.00
Closed or Adjudicated	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**

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Contract and Fraud Summary Report FY26-27 (3)

Client	0	1	3	9	0	0
Provider	0	0	0	0	0	0
Restitution Ordered	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Restitution Ordered Prior to July 2015	**$174,566.00**					

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Early Learning Coalition of Escambia County

Attachment

Revised Employee Handbook

Early Learning Coalition of Escambia County

Early Learning Coalition of Escambia County
Policies and Procedures

Title: Records Retention Policy **ELCEC 1403.1B~~A~~**

1. **PURPOSE:** This policy ensures the Early Learning Coalition of Escambia County consistency of practices and policy application regarding records retention and compliance with related DEL, ~~State~~Florida Statues, ~~and~~ Federal Regulations, and state rules relative to the management, disposition, and utilization of the documentation acquired. It is designed to ensure sound safeguards are in place to protect the files of the Coalition, whether they are physical copies or kept in the form of electronic media. ~~s.~~

2. **SCOPE:** This policy ensures compliance with the confidentiality provisions and the record retention requirements of the following:

   a. Florida Statutes, Sections:
      i. 119.021, Custodial requirements; maintenance, preservation, and retention of public records
      ii. 411.011, Records of Children in school readiness programs
      iii. 1002.72, Records of children in the Voluntary Prekindergarten Education Program
      iv. 560.1105, Records retention

   b. Florida General Records Schedules:
      i. GA1-SL, State and Local Government Agencies
      ii. GS7, Public schools, Pre-K and Adult and Career Education

   c. FLDOE, DEL: Program Guidance 101.02, Records Confidentiality/Retention/ Requests, Revised and Reissued July 1, 2024

   d. Health Insurance Portability and Accountability Act (HIPAA)

3. **RESPONSIBILITY / AUTHORITY:** The Coalition must ensure that each agency receiving SR and VPK funds protects the data in a manner that does not permit the personal identification of children and their parents by people other than those authorized to receive the records. It is Coalition's responsibility to ensure that sub-recipient has processes in place to secure the confidentiality of data and require individuals who have access to such data to execute an individual non-disclosure form and maintain these forms on file at the Coalition or subcontractor's location.

4. **Access:** All Coalition records, classified as public records, must be open and available for inspection by any person. It is the responsibility of the Coalition to maintain records in a location that is accessible to the public.

a. Records of children enrolled in SR programs provided under section 411.01, Florida Statutes, when held in the possession of the Coalition, are confidential and exempt from the provisions of Section 119.07, Florida Statutes.

b. Records of children enrolled in the VPK program provided under Section 1002.53, Florida Statutes and any personal information contained in those records, are confidential and exempt from Section 119.07, Florida Statutes and Section 24(a), Art. I of the State Constitution.

5. **RECORDS RETENTION:** Pursuant to Chapter 119, Florida Statutes and applicable OMB Circulars, the Coalition shall retain all client records, financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to the SR and VPK programs for a period of five years. If an audit has been initiated and audit findings have not been resolved at the end of five years, the records shall be retained until resolution of the audit findings or completion of litigation, whichever occurs last.

6. **EXCEPTIONS FOR INVESTIGATIONS**

In connection with any ongoing or anticipated investigation into allegations of violations of federal laws or regulations, provisions of government awards, or violations of the Coalition's Code of Conduct, the following exceptions are made to the preceding scheduled retention and/or destruction of records.

- All records related to the subject of the investigation or allegation shall be exempt from any scheduled record destruction.
- The term "record" shall also apply to any electronically stored record (e.g. documents stored on computers, email messages, etc.), which shall be protected from destruction.

7. **DISPOSAL OF RECORDS**

A. Request to destroy records are to adhere the following procedures:
   1. A written request from the appropriate staff to the custodian is required by the Coalition to request authorization to destroy records.
   2. The request must identify the records to be destroyed including the title and description of the record.
   3. The request must indicate the Coalition's mechanism to certify that all applicable audits (if any) have been released.

B. Disposition of records authorized for disposal are to adhere to the following procedures:
   1. Public records will be disposed of by shredding, recycling or using a landfill. The deputy custodian must ensure that a reputable, bonded recycling

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2. Public records which contain confidential information or contain client-specific identifying information must be disposed of by shredding. The deputy custodian is in charge of disposing of the records and must ensure that reasonable safeguards are taken to maintain confidentiality.
3. After records have been disposed of, the original, approved records disposition request must be maintained by the deputy custodian as a permanent record for audit and monitoring purposes.

C. Lost records or records destroyed without approval

In the event public records are missing due to being inadvertently destroyed, deliberately destroyed, destroyed by disaster (flood, hurricane, fire, etc.) or lost (cannot be found after diligent search) the custodian must notify the CEO, providing an explanation of the circumstances which resulted in the records no longer being available for public inspection.

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8. RECORDS STORAGE

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1. Storing Paper and Electronic Messages and Electronic Documents:
   a. The requirements for retaining and disposing of electronic records are the same as the requirements for retaining and disposing of paper records. Retention period are based on a record's information content, not its format.
   b. Whether a record is a paper copy or an electronic file, the record must be retained for the retention period specified.

2. If applicable, paper records must be stored in an organized and easily accessible manner. Paper records may be transferred to off-site storage units at the completion of the fiscal year in which the documents were acquired, as necessary, or scanned and retained electronically for the retention period specified.

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3. E-mail messages and attached documents can be stored by doing the following:
   a. Print the electronic sages and attached documents and store the paper copies in the relevant subject matter file(s) just like any other paper copy. The e-mail messages and attached documents can then be deleted from the system.
   b. Save electronic messages and attached documents to an external media device.
   c. External media devices or printed electronic messages and attached documents can be transferred to off-site storage units at the completion of the fiscal year in which the documents were acquired, as necessary, or scanned and retained electronically for the retention period specified.

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4. Retrieving Records from Storage
   a. The deputy custodian is responsible for retrieving public records from storage. The requestor must submit a written request of the document to be retrieved. The request must provide the following information:
   b. Document file and description.
   c. Fiscal Year the document was established.

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9. GENERAL RECORDS RETENTION SCHEDULE

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Record	Retention
Record Retention	Permanent
Audited Financial Statement	Permanent
Correspondence - Legal and important matters	Permanent
Deeds, mortgages, and bills of sales	Permanent
Financial statements – Year-end	Permanent
General ledgers/year-end trial balance	Permanent
Minute books of directors, bylaws, and charters	Permanent
Retirement and pension records	Permanent
Tax returns & worksheets, examination reports & other documents relating to tax filings	Permanent
Trademark registrations and copyrights	Permanent
Florida's Single Audit Act:	7 Fiscal Years
• Audit Plan	
• Annual self-assessment (Internal Control Questionnaire)	
• Auditor documentation on internal control (work papers)	
• Year-end Balance Sheet	
• Year-end Trial Balance (Consolidated and by Fund)	
• Coalition work papers	
o Lease schedule	
o 990 support documentation	
o Functional Expense report	
Accident reports/claims (settled Cases)	7 Fiscal Years
Accounts payable ledgers and schedules	7 Fiscal Years
Accounts receivable ledgers and schedules	7 Fiscal Years

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Coalition's registration with FDLE	7 Fiscal Years
Contracts, mortgages, notes, and leases – expired	7 Fiscal Years
Garnishments	7 Fiscal Years
Insurance claims	7 Fiscal Years
Inventories of products, materials, and supplies	7 Fiscal Years
Invoices (to customers, from vendors)	7 Fiscal Years
Notes receivable ledgers and schedules	7 Fiscal Years
Payroll records and summaries	7 Fiscal Years
Personnel records (terminated)	7 Fiscal Years
Property records (incl. depreciation schedules)	7 Fiscal Years
Purchase orders	7 Fiscal Years
Sales records	7 Fiscal Years
Subsidiary ledgers	7 Fiscal Years
Timesheets/cards	7 Fiscal Years
Withholding tax statements	7 Fiscal Years
Client Services • Childcare application and authorizations (referrals) • DCF At-risk referral form (if applicable) • DEL At-risk Domestic Violence Center/Homeless Program referral form (if applicable) • Immunization records, family income data, purpose of care plan • ELC issued childcare • Family Portal Account Information	5 Fiscal Years

Attendance/Enrollment records
• ELC issued childcare certificate with defined/approved care level
• Enrollment and attendance certification
  ○ Sign-in and sign-out documentation
  ○ VPK-03S or 03L forms
• Documentation to support excused absences
• Rilya Wilson Act requirements for at-risk children
• Proof of parent co-payments
	5 Fiscal Years

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Early Learning Coalition of Escambia County

Early Learning Coalition of Escambia County
Policies and Procedures

Provider Services • Provider application and supporting documents • Executed contract • Correspondence • Direct deposit authorization • W-9 • Attendance rolls • Provider payments and reimbursement summary report	5 Fiscal Years
Coalition employee records • Individual's background authorization • Proof of education (if position requirement) • Applicable professional licenses claimed (if position requires) • Background screening report • Review summary of background check of any alleged offenses	5 Fiscal Years
Coalition monitoring records • Provider Monitoring Schedule • Internal Monitoring Schedule • Monitoring procedures • Monitoring reports • Monitoring tools	5 Fiscal Years
Bank statement & reconciliations	3 Fiscal Years
Chart of accounts	3 Fiscal Years
Employment applications	3 Fiscal Years
Insurance policies (expired)	3 Fiscal Years
Internal audit reports	3 Fiscal Years
Internal reports	3 Fiscal Years
Petty cash vouchers	3 Fiscal Years
Real Property (Disposed)	3 Fiscal Years
Correspondence – General	2 Fiscal Years

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Early Learning Coalition of Escambia County
Policies and Procedures

Revision Date	*Change Description*
10/30/2025	New
08/13/2026	Added General Records Retention Schedule

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