

Finance and Operations Committee Meeting

AGENDA

Tuesday, March 25, 2025 – 1:00 PM
Open to the Public
1000 College Blvd. Bldg. 26
Pensacola, FL 32504



ESCAMBIA
CHILDREN'S TRUST
Our Children. Our Community. Our Future.

I. Call to Order

II. Approval of Agenda

III. Approval of Minutes

Approval of Minutes of February 25, 2025, Finance Committee meeting

IV. 2024 Audit Presentation

V. Review Financial Statements for month ending February 28, 2025

VI. Public Comments*

VII. Adjournment

** The Escambia Children's Trust welcomes comments from the public. Those who wish to address the Committee may do so at this time. Those addressing the Committee should complete a Public Comment Form prior to speaking and should state their full name and affiliation for the official record. In the interest of time, we ask that one person be designated to speak on behalf of a constituency and that all comments are limited to three (3) minutes. Thank you.*

Finance and Operations Committee Meeting

Tuesday, February 25, 2025 – 1:30 PM

Open to the Public

1000 College Blvd. Bldg. 26

Pensacola, FL 32504



ESCAMBIA
CHILDREN'S TRUST

Our Children. Our Community. Our Future.

MINUTES

I. Call to Order

II. Approval of Agenda

III. Approval of Minutes

Approval of Minutes of September 24, 2024, Finance Committee meeting – The committee questioned the date of the most recent Finance Committee and if September was the correct date. Ms. Ellis to confirm and bring back to March meeting.

IV. Review Financial Statements for month ending January 31, 2025

Ms. Abrams reviewed the Financial Statements for month ending January 31, 2025. With no unusual transactions or expenditures, the committee agreed to present to the Board at the March meeting.

V. Website Quote

Ms. Cannon presented a quote from Ms. Catrina Burks, a marketing and website consultant, for the re-design of the ECT website. The committee approved for Ms. Cannon to move forward. Ms. Cannon will have Legal review any contractual documents.

VI. Audit

Ms. Abrams advised that the financial audit is complete and the auditors should have everything ready to present at the March Finance Committee meeting.

VII. Public Comments - None

VIII. Adjournment – 2:04 pm

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ESCAMBIA CHILDREN'S TRUST

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

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ESCAMBIA CHILDREN'S TRUST
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Escambia Children's Trust

Opinions

We have audited the accompanying financial statements of the governmental activities and the general fund of the Escambia Children's Trust (the Trust) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Trust's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Trust as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Trust and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives 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 to issue an auditors' report that includes our opinion. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user made on the basis of these financial statements.

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In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2025**, on our consideration of the Trust's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Trust's internal control over financial reporting and compliance.

Pensacola, Florida
March XX, 2025

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ESCAMBIA CHILDREN'S TRUST
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

General Information

The Escambia Children's Trust (the Trust) is an independent special district established by Escambia County Ordinance 2020-22. It is governed by the Florida Statutes and follows the accounting standards promulgated by the Governmental Accounting Standards Board. Most of the revenues received by the Trust emanate from an additional tax levy on properties within the boundaries initially established by the governing body of Escambia County. The purpose of the Trust is to invest in the well-being of children within Escambia County. The Trust shall serve to collaborate and support necessary educational, preventive, developmental, treatment, intervention, and rehabilitative services for children within the county through funding and/or through cooperative agreement.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Trust's financial statements. Please read the information presented here in conjunction with the financial statements and notes to the financial statements that follow this section.

The statement of net position presents information on all of the Trust's assets and liabilities, with reported net position being the amount assets exceed liabilities. This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations. Over time, increases or decreases in net position may serve as a useful indicator of the financial position of the Trust.

The statement of activities presents information showing how the Trust's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods.

The notes to the financial statements provides additional information that is essential to a full understanding of the data provided in the financial statements.

Capital Assets and Long-Term Debt

At the end of the current fiscal year, the Trust did not have any outstanding debt or capital assets.

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ESCAMBIA CHILDREN'S TRUST MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2024

Financial Analysis

The following condensed information comes from the financial statements of the last two years:

	Governmental Activities	
	2024	2023
Assets		
Current and other assets	\$ 23,092,195	\$ 17,857,739
Total assets	23,092,195	17,857,739
Liabilities		
Other liabilities	2,066,460	2,063,897
Total liabilities	2,066,460	2,063,897
Net Position		
Unrestricted	21,025,735	15,793,842
Total net position	\$ 21,025,735	\$ 15,793,842
Revenues		
Ad valorem taxes	\$ 11,805,586	\$ 10,264,049
Investment income	1,197,593	742,891
Total revenues	13,003,179	11,006,940
Expenses		
General government	7,771,286	4,864,640
Total expenses	7,771,286	4,864,640
Change in net position	\$ 5,231,893	\$ 6,142,300

General fund revenues increased approximately \$2 million due to an increase in interest revenues received on cash balances held during the year and due to increase ad valorem taxes from increases in property values in the current year. General fund expenditures increased approximately \$3 million due to an increase in grant contracts awarded during the current year.

Budgetary Highlights

The Trust's actual revenues fell short of budgeted amounts by approximately \$13,000 due to a decrease in anticipated interest revenues received. Budgeted expenses exceeded actual expenses by approximately \$4.6 million due to less grant contracts being awarded than initially budgeted for.

Economic Forecast

Retail occupancy in Escambia County has remained robust and tourism has shown significant growth, contributing positively to the local economy and bolstering the retail, hospitality, and entertainment sectors. Economic indicators continue to show positive trends, with the real estate market remaining strong. This growth in real estate values is a primary driver of revenue for the Trust.

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ESCAMBIA CHILDREN'S TRUST
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

Request for Information

This financial report is designed to provide a general overview of the Trust's finances for interested parties. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Executive Director
Escambia Children's Trust
10008 College Blvd, Building 11 Suite 1100H
Pensacola, Florida 32504

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BASIC FINANCIAL STATEMENTS

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ESCAMBIA CHILDREN'S TRUST
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Governmental Activities
ASSETS	
Current assets	
Cash	\$ 23,042,345
Accounts receivable	49,850
TOTAL ASSETS	<u>23,092,195</u>
LIABILITIES	
Current liabilities	
Accounts payable	915,396
Due to Escambia County Board of County Commissioners	1,134,025
Total current liabilities	2,049,421
Noncurrent liabilities	
Compensated absences	17,039
TOTAL LIABILITIES	<u>2,066,460</u>
NET POSITION	
Unrestricted	<u>21,025,735</u>
TOTAL NET POSITION	<u><u>\$ 21,025,735</u></u>

See notes to the financial statements.

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ESCAMBIA CHILDREN'S TRUST
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Function/ Program	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
General government	\$ 7,771,286	\$ -	\$ -	\$ (7,771,286)
Total	\$ 7,771,286	\$ -	\$ -	(7,771,286)
General Revenues				
Ad valorem taxes				11,805,586
Investment income				1,197,593
Total general revenues				13,003,179
Changes in net position				5,231,893
Net position, beginning of year				15,793,842
Net position, end of year				\$ 21,025,735

See notes to the financial statements.

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ESCAMBIA CHILDREN'S TRUST
BALANCE SHEET - GENERAL FUND
SEPTEMBER 30, 2024

ASSETS

ASSETS

Cash	\$ 23,042,345
Accounts receivable	<u>49,850</u>
TOTAL ASSETS	<u><u>\$ 23,092,195</u></u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable and accrued expenses	\$ 915,396
Due to Escambia County Board of County Commissioners	<u>1,134,025</u>
TOTAL LIABILITIES	2,049,421

FUND BALANCE

Committed	5,228,557
Unassigned	<u>15,814,217</u>
Total fund balance	<u>21,042,774</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 23,092,195</u></u>

See notes to the financial statements.

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ESCAMBIA CHILDREN'S TRUST
RECONCILIATION OF THE GENERAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

TOTAL FUND BALANCE – GENERAL FUND \$ 21,042,774

Amounts reported for governmental activities in the statement of net position are different because:

The liability for compensated absence is not expected to be paid using expendable available resources and, therefore, is not reported as a liability in the General Fund.

(17,039)

TOTAL NET POSITION FOR GOVERNMENTAL ACTIVITIES – STATEMENT OF NET POSITION

\$ 21,025,735

See notes to the financial statements.

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ESCAMBIA CHILDREN'S TRUST
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

REVENUES

Ad valorem taxes	\$ 11,805,586
Interest income	<u>1,197,593</u>
Total revenues	13,003,179

EXPENDITURES

Program Services	
Operating	1,145,535
Grants and aids	<u>6,625,808</u>
Total expenditures	<u>7,771,343</u>

NET CHANGES IN FUND BALANCE	5,231,836
FUND BALANCE, BEGINNING OF YEAR	<u>15,810,938</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 21,042,774</u></u>

See notes to the financial statements.

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ESCAMBIA CHILDREN'S TRUST
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF THE GENERAL FUND TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NET CHANGES IN FUND BALANCE – GENERAL FUND \$ 5,231,836

Amounts are reported for governmental activities in the statement of activities when earned, as they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of the net change in accrued compensated absences.

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**CHANGES IN NET POSITION FOR GOVERNMENTAL
ACTIVITIES – STATEMENT OF ACTIVITIES** \$ 5,231,893

See notes to the financial statements.

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ESCAMBIA CHILDREN'S TRUST
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION

The financial statements of the Escambia Children's Trust have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to local governments. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The significant accounting and reporting policies and practices used by the board are described below.

Defining the Report Entity

The Escambia Children's Trust (the Trust) is an independent special district established pursuant to 125.901 Florida Statutes and Escambia County Ordinance 2020-22, as approved by the Electorate. The Trust has as its general purpose to invest in the well-being of children throughout Escambia County, as more fully set forth in statute and ordinance.

The Trust is governed by a board of directors which consists of ten members, including the Escambia County Superintendent of Schools, a local Escambia County School Board member, the Administrator of the District of the Florida Department of Children and Families or designee who is a member of the Senior Management Service or of the Selected Exempt Services, a member of the Escambia County Board of County Commissioners, and a judge assigned to juvenile cases; the remaining five members are appointed by the governor for four-year terms. The Trust operates in accordance with Section 125.901, Florida Statutes.

The Trust was formed to provide funding to various agencies; however, each agency is financially independent. The Trust has no authority to appoint or hire management of the agencies nor does it have responsibility for routine operations of the agencies. Based upon application of these factors, the Trust has concluded that it has no financial oversight responsibility for the various agencies and, therefore, their financial statements are excluded from the reporting entity.

The Trust has not identified any component units and is not a participant in any joint ventures.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Trust's basic financial statements include both government-wide (based on the board as a whole) and fund financial statements.

The government-wide statements report revenues and expenses using the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met, and contribution revenue is recognized when a donor makes an unconditional promise to give. Program revenues are those directly associated with functions, such as charges for services and grants and contributions. The net cost by function is normally covered by general revenue (ad valorem taxes, interest income, etc.). The Trust does not allocate indirect costs.

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ESCAMBIA CHILDREN'S TRUST
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Governmental fund financial statements report revenues and expenses using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Trust considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred.

Property taxes for the current year were assessed and collected by the Escambia County Tax Collector and subsequently remitted to the Trust. Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1. Under Florida law, the assessment of all properties and the collection of all County, municipal, school board and special district property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws for the State regulating tax assessments are also designed to assure a consistent property valuation method statewide. State statutes permit Children's Trusts to levy property taxes at a rate of up to .5 mills (\$.50 per \$1,000 of assessed taxable valuation). The millage rate assessed by the Trust for the year ended September 30, 2024, was 0.4365 mills.

Revenue recognition criteria for property taxes requires that property taxes expected to be collected within 60 days of the current period be accrued. No accrual has been made for ad-valorem taxes because property taxes are not legally due until subsequent to the end of the fiscal year. Current year taxes, which are uncollected as of the end of the fiscal year, are generally immaterial in amount and highly susceptible to uncollectibility and therefore, are not recorded as a receivable on the balance sheet date.

Major Fund Types

The Trust reports the following major governmental fund:

General Fund: The General Fund is the primary operating fund of the Trust. The General Fund includes all financial resources, except those required to be accounted for in another fund.

Cash and Cash Equivalents

The Trust defines cash and cash equivalents as cash held at depositories and cash on hand for operating purposes and those investments, which are short term and highly liquid. Generally, those investments have original maturities of three months or less. There were no cash equivalents at September 30, 2024.

Capital Assets

The Trust's capital assets with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. These assets are capitalized beginning with costs of \$5,000 or more. Donated assets are stated at estimated acquisition value on the date donated. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. There were no capital assets at September 30, 2024.

Compensated Absences

Employees may accumulate earned, but unused leave benefits within the vesting limits, which can be paid to employees upon separation from service. Unpaid compensated absences are recorded as a liability, when the benefits are earned, in both the governmental-wide financial statements and proprietary fund financial statements. The General Fund records compensated absences only when payments are made to employees.

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ESCAMBIA CHILDREN'S TRUST
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Fund Balances

GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes categories for reporting fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. Consequently, in the General Fund financial statements, fund balances are classified as follows:

Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Nonspendable amounts consist of prepaid expenses at year end.

Restricted – Amounts that can only be spent for specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed – Amounts that can only be spent for specific purposes determined by a formal action by the Trust.

Assigned – Amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The authority to assign fund balance lies with the Trust, the budget committee, or an official who has been given the authority to assign funds.

Unassigned – All amounts not included in other classifications.

Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

Net investment in capital assets is intended to reflect the portion of the net position which is associated with capital assets less outstanding capital assets-related debt.

Restricted Net Position are assets (generated from revenues and debt proceeds), which are not accessible for general use because of third-party (statutory, debt covenant or granting agency) limitations.

Unrestricted Net Position represents all other net position.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH

At September 30, 2024, the banks reported deposits of approximately \$23 million, all of which were held by financial institutions designated as a "qualified public depository" by the state treasurer. All deposits were fully insured through a combination of federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, Florida Statutes.

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ESCAMBIA CHILDREN'S TRUST
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

3. LONG-TERM LIABILITIES

Changes in long-term liabilities were as follows:

	<u>2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>2024</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Compensated absences	\$ 17,096	\$ 14,142	\$ (14,199)	\$ 17,039	\$ -
Total	<u>\$ 17,096</u>	<u>\$ 14,142</u>	<u>\$ (14,199)</u>	<u>\$ 17,039</u>	<u>\$ -</u>

4. RISK MANAGEMENT PROGRAMS

The Trust carries commercial insurance for all risks of loss, including property, general liability and workers' compensation. There were no material reductions in insurance coverage from the prior fiscal year, nor did settlements exceed coverage for any of the past three fiscal years.

5. GRANTS

The Trust was formed to provide coordination, evaluation and funding of various programs for children which are administered by organizations throughout Escambia County, Florida, to support necessary educational, preventive, developmental, treatment, intervention, and rehabilitative services for children within the county. The grantee requests cost reimbursements up to the total amount of the executed grant agreement, on a monthly basis, during the term of the grant as defined in the executed grant agreement.

Included in accounts payable at September 30, 2024, are approximately \$830 thousand of cost reimbursement requests submitted by grantees for costs incurred prior to September 30, 2024. No grants payable are recorded for amounts awarded through executed grant agreements for which cost reimbursement requests have not been made by grantees as of September 30, 2024.

During the year ended September 30, 2024, the Trust awarded funding totaling approximately \$10 million and expended approximately \$6 million. During the year ended September 30, 2024, the Trust awarded funding for the upcoming year totaling approximately \$5.2 million which is recorded in committed fund balance at year end.

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ESCAMBIA CHILDREN'S TRUST
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

6. DUE TO ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

In March 2024, the Escambia County Board of County Commissioners notified the Trust that they owed \$1,134,025 of tax increment revenues for the redevelopment trust fund that benefits the Community Redevelopment Agency within the County for the preceding three tax years (2021-2023). The Trust filed an appeal requesting an exemption on the tax liability, but the appeal was unsuccessful. Subsequently, the Board of Directors of the Trust ordered the Trust to pay approximately \$443,000, the fiscal year 2023 portion of this liability after September 30, 2024. The remaining balance due to the Escambia County Board of County Commissioners is pending resolution through additional legal and court processes. The full amount is recorded as a contingent liability as of September 30, 2024, based on information available at the report issuance date.

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REQUIRED SUPPLEMENTARY INFORMATION

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ESCAMBIA CHILDREN'S TRUST
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCE – BUDGET TO ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Ad valorem taxes	\$ 11,621,001	\$ 11,805,585	\$ 11,805,586	\$ 1
Interest income	420,000	1,211,069	1,197,593	(13,476)
Total revenues	<u>12,041,001</u>	<u>13,016,654</u>	<u>13,003,179</u>	<u>(13,475)</u>
EXPENDITURES				
Program Services				
Operating	1,860,690	2,080,271	1,145,535	934,736
Grants and aids	9,599,261	10,346,104	6,625,808	3,720,296
Total expenditures	<u>11,459,951</u>	<u>12,426,375</u>	<u>7,771,343</u>	<u>4,655,032</u>
NET CHANGES IN FUND BALANCE				
	581,050	590,279	5,231,836	4,641,557
FUND BALANCE, BEGINNING OF YEAR				
	<u>15,000,000</u>	<u>-</u>	<u>15,810,938</u>	<u>15,810,938</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 15,581,050</u></u>	<u><u>\$ 590,279</u></u>	<u><u>\$ 21,042,774</u></u>	<u><u>\$ 20,452,495</u></u>

See accompanying notes to the required supplementary information.

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ESCAMBIA CHILDREN'S TRUST
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

BUDGETARY INFORMATION

Budget Policy and Practice

The Trust proposes and approves an annual budget for the General Fund in a public meeting and then submits the certified budget to the County Commissioners.

Basis of Budgeting

The budget is integrated into the accounting system, and the budgetary data, as presented in the financial statements for the General Fund, compares the expenditures with the amended budget. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The accompanying budgetary comparison schedule for the General Fund presents actual expenditures on a basis consistent with the legally adopted budget, as amended.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Escambia Children's Trust

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the Escambia Children's Trust (the Trust) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Trust's basic financial statements, and have issued our report thereon dated March XX, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Trust's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, we do not express an opinion on the effectiveness of the Trust's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Trust's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Trust's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Trust's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Trust's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pensacola, Florida
March XX, 2025

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INDEPENDENT ACCOUNTANTS' REPORT ON AN EXAMINATION OF COMPLIANCE REQUIREMENTS IN ACCORDANCE WITH CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

To the Board of Directors
Escambia Children's Trust

We have examined the Escambia Children's Trust's (the Trust) compliance with Florida Statute 218.415 in regard to investments for the year ended September 30, 2024.

Management is responsible for the Trust's compliance with those requirements. Our responsibility is to express an opinion on the Trust's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Trust complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Trust complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Trust's compliance with specified requirements.

In our opinion, the Trust complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

Pensacola, Florida
March XX, 2025

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MANAGEMENT LETTER

To the Board of Directors
Escambia Children's Trust

Report on the Financial Statements

We have audited the financial statements of the Escambia Children's Trust (the Trust), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated **March XX, 2025**.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports are dated **March XX, 2025**, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information can be found in Note 1 to the financial statements. There are no component units related to the district.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Trust met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Trust did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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Financial Condition and Management – Continued

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the Trust. It is management's responsibility to monitor the Trust's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6., *Rules of the Auditor General*, the district reported:

- a. The total number of district employees compensated in the last pay period of the Trust's fiscal year as 7.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Trust's fiscal year as \$0.
- c. All compensation earned by or awarded to employees, whether paid or accrued regardless of contingency as \$508,771.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$0.
- e. The Trust did not enter into any construction contracts.
- f. Budget variances based on the amended budget adopted under Section 189.016(4), Florida Statutes, are reflected in the Trust's basic financial statements.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7., *Rules of the Auditor General*, the district reported:

- a. The millage rate or rates imposed by the district as 0.4365.
- b. The total amount of ad valorem taxes collected by or on behalf of the Trust as \$11,805,586.
- c. The Trust does not have any outstanding bonds.

The specific information reported on the previous page has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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Additional Matter

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

We greatly appreciate the assistance and cooperation extended to us during our audit.

Pensacola, Florida
March XX, 2025



ESCAMBIA CHILDREN'S TRUST

Our Children. Our Community. Our Future.

Financial Reports February 2025



Escambia Children's Trust Management's Discussion and Analysis

Financial Highlights

Significant financial information from February 2025 includes:

- The **Balance Sheet** shows that we have retained earnings (Beginning Net Assets) of \$21,042,776 and net income this year of \$5,474,722.
- The Trust has \$25,550,421 cash in the operating account and \$2,162,000 in the reserve bank account with no other assets on the books. \$20,439,427 of the cash in the operating account is reserved for funding the programs currently under contract for the next 1 - 3 years. This amount will change based on programs not expending all their current awards or programs not being refunded. \$500,000 of the cash in the operating account is reserved for the City of Pensacola CRA, \$1,194,873 is reserved for current liabilities, and an additional \$1,421,622 is reserved for operations of ECT for the current fiscal year.
- The Trust has total liabilities of \$1,194,873. The largest liability is for the contingent CRA tax payments to Escambia County of \$690,684 with the second largest being for \$499,208 in Accounts payable.
- **The Statement of Revenue & Expenditures** shows that at the end of the February, ECT has received 67% of the budgeted revenue and has expended 26% of the budget for expenses. There is 58% of the fiscal year remaining. Currently ECT has paid out \$2,594,967 to community providers this fiscal year.
- **The Statement of Revenue & Expenditures by Function** shows the breakdown between program expenses and administrative expenses. As of February 2025, ECT had 87% program expenses and 13% administrative expenses on year-to-date data. This will change to more programmatic as more reimbursements are processed. The tax collector charges fees on the taxes that they collect for ECT. Those fees average 2.5% of revenue collected by the tax collector and are outside of the control of ECT. Breaking out expenses by the following will give a more accurate breakdown of expenses:
 1. Admin expenses less tax collector fees = 9.58%
 2. Tax collector fees = 3.74%
 3. Program expenses = 86.68%
- The **General Ledger** report shows you the details of every transaction ECT processed. There were no unusual or abnormal transactions conducted during the month.
- The **Escambia Children's Trust Contract Schedule** shows each contract that the trust has entered into with providers, the period that funding has been requested for, the total amount requested, the total amount awarded (signed contracts), total drawn down, amount surrendered, remaining amount of awarded funds, balance of the total amount requested, and the percent of time and budget remaining. As of 3/1/2025 there is a balance of \$11,399,197 left on awarded contracts, and \$24,159,159 remaining in funding requested. Of the total funding requested \$20,439,427 will be paid from ECT Net assets with the remaining funded by current and future tax revenue. Programs have surrendered a total of \$4,322,863 that was awarded but not spent by the contract end date.

Escambia Childrens TrustBalance Sheet
As of 2/28/2025

	<u>Current Year</u>
Assets	
Cash and Cash Equivalents	
Cash in Bank:Hancock Whitney General Fund	25,550,420.51
Cash in Bank:Hancock Whitney Reserve Account	<u>2,162,000.35</u>
Total Cash and Cash Equivalents	<u>27,712,420.86</u>
Total Assets	<u><u>27,712,420.86</u></u>
Liabilities	
Accounts Payable and Accrued Expenses	
Accounts Payable (A/P)	<u>499,207.60</u>
Total Accounts Payable and Accrued Expenses	499,207.60
Due to Other Governmental Entities	
CRA Tax payable - Escambia County	<u>690,684.00</u>
Total Due to Other Governmental Entities	690,684.00
Accrued Salaries and Wages	
Accrued Life and Health Insurance Payable	53.90
Accrued Retirement payments	<u>4,927.39</u>
Total Accrued Salaries and Wages	<u>4,981.29</u>
Total Liabilities	<u>1,194,872.89</u>
Net Assets	
Beginning Net Assets	
	<u>21,042,775.78</u>
Total Beginning Net Assets	21,042,775.78
Change in Net Assets	
	<u>5,474,772.19</u>
Total Change in Net Assets	<u>5,474,772.19</u>
Total Net Assets	<u>26,517,547.97</u>
Total Liabilities and Net Assets	<u><u>27,712,420.86</u></u>

Escambia Childrens Trust
Statement of Revenues and Expenditures
From 2/1/2025 Through 2/28/2025

		Total Budget - Original	Current Period Actual	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue						
4000	Property Taxes					
311	Ad Valorem Taxes					
30	Operating					
3110	Ad Valorem Taxes	11,933,727.00	67,615.69	8,209,375.87	(3,724,351.13)	(31.21)%
	Total Operating	11,933,727.00	67,615.69	8,209,375.87	(3,724,351.13)	(31.21)%
361	Interest					
30	Operating					
3610	Interest income	1,000,000.00	82,199.74	427,326.75	(572,673.25)	(57.27)%
	Total Operating	1,000,000.00	82,199.74	427,326.75	(572,673.25)	(57.27)%
	Total Revenue	12,933,727.00	149,815.43	8,636,702.62	(4,297,024.38)	(33.22)%
Expenses						
4000	Property Taxes					
513	Financial and Administrative					
30	Operating					
5201	Accounting and Auditing	23,448.00	491.10	2,319.60	21,128.40	90.11%
5900	Tax Collector Fees	298,343.00	0.00	118,164.98	180,178.02	60.39%
5901	CRA Tax Increment payments	480,000.00	0.00	0.00	480,000.00	100.00%
5910	Bank Fees	12,768.00	1,019.86	4,491.42	8,276.58	64.82%
5940	Special District Fees	175.00	0.00	175.00	0.00	0.00%
	Total Operating	814,734.00	1,510.96	125,151.00	689,583.00	84.64%
564	Human Services					
10	Personnel Services					
5000	Executive Salaries	130,000.00	9,807.70	50,673.15	79,326.85	61.02%
5010	Regular Salaries and Wages	436,261.00	33,229.18	173,776.54	262,484.46	60.17%
5100	FICA Taxes	43,319.00	3,278.88	20,123.87	23,195.13	53.54%
5101	Retirement Contributions	28,313.00	2,166.84	11,393.89	16,919.11	59.76%
5102	Life and Health Insurance	28,151.00	2,315.22	11,625.60	16,525.40	58.70%
5103	Workers' compensation insurance	1,272.00	85.52	446.48	825.52	64.90%
	Total Personnel Services	667,316.00	50,883.34	268,039.53	399,276.47	59.83%
30	Operating					
5200	Legal Services	60,000.00	9,452.50	41,500.00	18,500.00	30.83%
5202	Information Technology	25,000.00	1,230.11	6,150.55	18,849.45	75.40%
5203	Other Professional Services	90,000.00	124.30	621.50	89,378.50	99.31%
5300	Travel:Car Allowance	3,900.00	300.00	1,575.00	2,325.00	59.62%
5301	Travel:Other Travel	24,000.00	422.93	8,630.34	15,369.66	64.04%

Escambia Childrens Trust
Statement of Revenues and Expenditures
From 2/1/2025 Through 2/28/2025

		Total Budget - Original	Current Period Actual	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5401	Telephone Expense	6,180.00	436.28	2,132.36	4,047.64	65.50%
5402	Website Administration	1,500.00	0.00	56.16	1,443.84	96.26%
5500	Freight & Postage Services	5,350.00	0.00	0.00	5,350.00	100.00%
5600	Rent & Utilities:Rent	40,006.00	0.00	0.00	40,006.00	100.00%
5700	Directors & officers insurance	11,000.00	0.00	12,466.65	(1,466.65)	(13.33)%
5701	Liability insurance	6,600.00	0.00	0.00	6,600.00	100.00%
5702	Property insurance	1,200.00	0.00	0.00	1,200.00	100.00%
5703	Surety Bond	1,200.00	0.00	0.00	1,200.00	100.00%
5800	Printing & binding	5,000.00	0.00	2,265.80	2,734.20	54.68%
5810	Promotional Activities	22,000.00	0.00	5,204.80	16,795.20	76.34%
5820	Other Current Charges	600.00	24.00	24.00	576.00	96.00%
5830	Office Supplies Expense	13,000.00	755.85	2,926.40	10,073.60	77.49%
5841	Software & Apps	115,000.00	2,510.57	65,603.06	49,396.94	42.95%
5843	Books, Publications, Subscriptions, & Memberships	30,000.00	38.00	20,742.00	9,258.00	30.86%
5850	Training - ECT Internal	15,000.00	1,106.00	2,951.00	12,049.00	80.33%
5851	Training - External	10,000.00	0.00	923.47	9,076.53	90.77%
6000	Capital Outlay - Machinery and Equipment	20,000.00	0.00	0.00	20,000.00	100.00%
	Total Operating	<u>506,536.00</u>	<u>16,400.54</u>	<u>173,773.09</u>	<u>332,762.91</u>	<u>65.69%</u>
80	Grants and Aids					
7000	Grants and Aids:Aids to Private Organizations	10,348,455.00	29,216.06	2,594,966.81	7,753,488.19	74.92%
	Total Grants and Aids	<u>10,348,455.00</u>	<u>29,216.06</u>	<u>2,594,966.81</u>	<u>7,753,488.19</u>	<u>74.92%</u>
	Total Expenses	<u>12,337,041.00</u>	<u>98,010.90</u>	<u>3,161,930.43</u>	<u>9,175,110.57</u>	<u>74.37%</u>
	Net Income (Loss)	<u>596,686.00</u>	<u>51,804.53</u>	<u>5,474,772.19</u>	<u>4,878,086.19</u>	<u>817.53%</u>

Escambia Childrens Trust
Statement of Revenues and Expenditures
From 2/1/2025 Through 2/28/2025

		Total Budget - Original	Current Period Actual	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenue						
10	Admin					
311	Ad Valorem Taxes					
30	Operating					
3110	Ad Valorem Taxes	11,933,727.00	67,615.69	8,209,375.87	(3,724,351.13)	(31.21)%
361	Interest					
30	Operating					
3610	Interest income	<u>1,000,000.00</u>	<u>82,199.74</u>	<u>427,326.75</u>	<u>(572,673.25)</u>	<u>(57.27)%</u>
	Total Admin	<u>12,933,727.00</u>	<u>149,815.43</u>	<u>8,636,702.62</u>	<u>(4,297,024.38)</u>	<u>(33.22)%</u>
	Total Revenue	<u>12,933,727.00</u>	<u>149,815.43</u>	<u>8,636,702.62</u>	<u>(4,297,024.38)</u>	<u>(33.22)%</u>
Expenses						
10	Admin					
513	Financial and Administrative					
30	Operating					
5201	Accounting and Auditing	8,274.00	343.78	1,600.45	6,673.55	80.66%
5900	Tax Collector Fees	298,343.00	0.00	118,164.98	180,178.02	60.39%
5901	CRA Tax Increment payments	480,000.00	0.00	0.00	480,000.00	100.00%
5910	Bank Fees	12,768.00	1,019.86	4,491.42	8,276.58	64.82%
5940	Special District Fees	175.00	0.00	175.00	0.00	0.00%
564	Human Services					
10	Personnel Services					
5000	Executive Salaries	130,000.00	9,807.70	50,673.15	79,326.85	61.02%
5010	Regular Salaries and Wages	258,234.00	19,831.08	103,897.32	154,336.68	59.77%
5100	FICA Taxes	29,700.00	2,253.92	13,840.61	15,859.39	53.40%
5101	Retirement Contributions	19,412.00	1,496.94	7,397.76	12,014.24	61.89%
5102	Life and Health Insurance	27,401.00	2,249.81	11,249.05	16,151.95	58.95%
5103	Workers' compensation insurance	872.00	59.00	307.65	564.35	64.72%
30	Operating					
5200	Legal Services	50,000.00	6,477.50	36,500.00	13,500.00	27.00%
5202	Information Technology	15,000.00	824.17	4,120.85	10,879.15	72.53%
5203	Other Professional Services	20,000.00	124.30	621.50	19,378.50	96.89%
5300	Travel:Car Allowance	3,900.00	300.00	1,575.00	2,325.00	59.62%
5301	Travel:Other Travel	15,000.00	0.00	4,089.16	10,910.84	72.74%
5401	Telephone Expense	4,120.00	311.63	1,523.12	2,596.88	63.03%
5402	Website Administration	1,400.00	0.00	39.31	1,360.69	97.19%
5500	Freight & Postage Services	3,850.00	0.00	0.00	3,850.00	100.00%

Escambia Childrens Trust
Statement of Revenues and Expenditures
From 2/1/2025 Through 2/28/2025

		Total Budget - Original	Current Period Actual	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
	5600	Rent & Utilities:Rent	28,004.00	0.00	0.00	28,004.00	100.00%
	5700	Directors & officers insurance	11,000.00	0.00	12,466.65	(1,466.65)	(13.33)%
	5701	Liability insurance	6,600.00	0.00	0.00	6,600.00	100.00%
	5702	Property insurance	1,200.00	0.00	0.00	1,200.00	100.00%
	5703	Surety Bond	1,200.00	0.00	0.00	1,200.00	100.00%
	5800	Printing & binding	5,000.00	0.00	2,265.80	2,734.20	54.68%
	5810	Promotional Activities	20,000.00	0.00	5,204.80	14,795.20	73.98%
	5820	Other Current Charges	300.00	18.00	18.00	282.00	94.00%
	5830	Office Supplies Expense	10,000.00	755.85	2,788.20	7,211.80	72.12%
	5841	Software & Apps	45,000.00	342.08	22,704.96	22,295.04	49.54%
	5843	Books, Publications, Subscriptions, & Memberships	20,000.00	38.00	13,866.00	6,134.00	30.67%
	5850	Training - ECT Internal	10,000.00	948.00	1,563.00	8,437.00	84.37%
	6000	Capital Outlay - Machinery and Equipment	10,000.00	0.00	0.00	10,000.00	100.00%
		Total Admin	1,546,753.00	47,201.62	421,143.74	1,125,609.26	72.77%
20		Program					
	513	Financial and Administrative					
	30	Operating					
	5201	Accounting and Auditing	15,174.00	147.32	719.15	14,454.85	95.26%
	564	Human Services					
	10	Personnel Services					
	5010	Regular Salaries and Wages	178,027.00	13,398.10	69,879.22	108,147.78	60.75%
	5100	FICA Taxes	13,619.00	1,024.96	6,283.26	7,335.74	53.86%
	5101	Retirement Contributions	8,901.00	669.90	3,996.13	4,904.87	55.10%
	5102	Life and Health Insurance	750.00	65.41	376.55	373.45	49.79%
	5103	Workers' compensation insurance	400.00	26.52	138.83	261.17	65.29%
	30	Operating					
	5200	Legal Services	10,000.00	2,975.00	5,000.00	5,000.00	50.00%
	5202	Information Technology	10,000.00	405.94	2,029.70	7,970.30	79.70%
	5203	Other Professional Services	70,000.00	0.00	0.00	70,000.00	100.00%
	5301	Travel:Other Travel	9,000.00	422.93	4,541.18	4,458.82	49.54%
	5401	Telephone Expense	2,060.00	124.65	609.24	1,450.76	70.43%
	5402	Website Administration	100.00	0.00	16.85	83.15	83.15%
	5500	Freight & Postage Services	1,500.00	0.00	0.00	1,500.00	100.00%
	5600	Rent & Utilities:Rent	12,002.00	0.00	0.00	12,002.00	100.00%
	5810	Promotional Activities	2,000.00	0.00	0.00	2,000.00	100.00%

Escambia Childrens Trust
Statement of Revenues and Expenditures
From 2/1/2025 Through 2/28/2025

		Total Budget - Original	Current Period Actual	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5820	Other Current Charges	300.00	6.00	6.00	294.00	98.00%
5830	Office Supplies Expense	3,000.00	0.00	138.20	2,861.80	95.39%
5841	Software & Apps	70,000.00	2,168.49	42,898.10	27,101.90	38.72%
5843	Books, Publications, Subscriptions, & Memberships	10,000.00	0.00	6,876.00	3,124.00	31.24%
5850	Training - ECT Internal	5,000.00	158.00	1,388.00	3,612.00	72.24%
5851	Training - External	10,000.00	0.00	923.47	9,076.53	90.77%
6000	Capital Outlay - Machinery and Equipment	10,000.00	0.00	0.00	10,000.00	100.00%
80	Grants and Aids					
7000	Grants and Aids:Aids to Private Organizations	10,348,455.00	29,216.06	2,594,966.81	7,753,488.19	74.92%
	Total Program	<u>10,790,288.00</u>	<u>50,809.28</u>	<u>2,740,786.69</u>	<u>8,049,501.31</u>	<u>74.60%</u>
	Total Expenses	<u>12,337,041.00</u>	<u>98,010.90</u>	<u>3,161,930.43</u>	<u>9,175,110.57</u>	<u>74.37%</u>
	Net Income (Loss)	<u>596,686.00</u>	<u>51,804.53</u>	<u>5,474,772.19</u>	<u>4,878,086.19</u>	<u>817.53%</u>

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund			Opening Balance	25,969,360.99	
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/1/2025	Nippon Life Insurance Company of America	Nippon Dental and Vision		316.20
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/7/2025	ADP Wage Pay	APD Fees		245.55
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/12/2025	United Health Care	United Health		2,689.70
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/13/2025	ADP Wage Pay	Payroll Cash		17,401.42
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/13/2025	ADP Wage Pay	Tax payment		4,695.22
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/13/2025	ADP Wage Pay	Workers Comp payment		42.60
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/13/2025	Hancock Whitney	Service Fee		1,019.86
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Boys and Girls Club of the Emerald Coast	Great Futures		32,483.94
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Boys and Girls Club of the Emerald Coast	Mind Time - Dec		6,701.58
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Children's Home Society of Florida	Navigators - Dec 2024		91,342.05
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	City of Pensacola	Nov - Dec Services		26,558.50
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Clark Partington	General		3,000.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Clark Partington	Specific legal		125.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	CMB Visions Unlimited, Inc.	December Services		23,456.30
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	CPC Office Technologies	Copier lease 1/23 - 2/22/25		209.02
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	CPC Office Technologies	Maintenance 2/9 - 3/8/25 & Overage for 11/9/247 - 2/8/25		369.69
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	EPPS Christian Center, Inc	December Services		12,005.95
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Florida Department of Law Enforcement	Record retention - Abrams, Adams, Stone		18.00

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	iVenture Solutions	February Services		1,740.68
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	James B. Washington Education and Sports, Inc.	January 25 First draw		12,170.49
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	James B. Washington Education and Sports, Inc.	Second January 25 request		16,806.81
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Nationwide	Nationwide payment		1,684.08
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	New World Believers, Inc.	January Services		23,219.76
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Pensacola Children's Chorus	December Services		7,764.54
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Richard Stone	FACCT Conference		318.25
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Sisters Anointed to Lead Together Inc.	December Services		1,808.36
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Twin Oaks Juvenile Development, Inc.	December Services		82,500.30
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	United Way of West Florida	November Services		5,064.31
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/14/2025	Webauthor.com	Feb Services		2,000.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/21/2025	ADP Wage Pay	ADP Fees		245.55
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	4Imprint - Promotional items		2,444.88
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Amazon - Door key fobs		12.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Constant Contact		38.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Evergreen - Annual Report		498.42
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	HP Instant Ink		15.04
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Magnet sheets		33.89
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	NAA25 conference for Stone, Moore, & Ray		1,845.00

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Office Depot - Folders, Febreze and sign here Flags		21.38
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Scribe 1/17/25 - 1/17/26		552.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Southwest - D. Ray		328.96
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Southwest - Mlke and Rick flights to conference		617.92
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Verizon 12/14 - 1/13/2025 Services		422.49
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/24/2025	Hancock Whitney	Vista Print - L. Cannon Business cards		103.98
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	ADP Wage Pay	WC payment		42.92
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	Arc Gateway, Inc.	January Services		67,343.74
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	Covenant Hospice Foundation, Inc.	January Services		5,671.12
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	Deborah Ray	D. Ray - FACCT reimbursement		104.68
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	Florida Department of Law Enforcement	L. Cannon Annual retention		6.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	Pensacola Children's Chorus	January Services		13,517.83
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	Pensacola Promise, Inc. DBA Chain Reaction	January services		9,687.33
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	The Pensacola Mess Hall, Inc	January Services		2,841.84
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	Young Men's Christian Association of NW FL, Inc.	January 2025		54,303.10
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/25/2025	Youth Left Behind Corp.	January Services		5,520.65
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/27/2025	Escambia County Tax Collector	Tax Deposit	67,615.69	
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/28/2025	ADP Wage Pay	Payroll cash		17,543.32
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/28/2025	ADP Wage Pay	Tax payment		4,745.59

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/28/2025	Clark Partington	CRA - December 24	350.00	
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/28/2025	Clark Partington	General Legal - Dec 24	3,000.00	
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/28/2025	Clark Partington	Specific Legal - Dec 2024	500.00	
4000	1000	Cash in Bank:Hancock Whitney General Fund	2/28/2025	Hancock Whitney	Interest Deposit	75,859.62	
					Transaction Total	<u>147,325.31</u>	<u>566,265.79</u>
	Balance...	Cash in Bank:Hancock Whitney General Fund				25,550,420.51	
4000	1010	Cash in Bank:Hancock Whitney Reserve Account			Opening Balance	2,155,660.23	
4000	1010	Cash in Bank:Hancock Whitney Reserve Account	2/28/2025	Hancock Whitney	Interest Deposit	6,340.12	
					Transaction Total	<u>6,340.12</u>	<u>0.00</u>
	Balance...	Cash in Bank:Hancock Whitney Reserve Account				2,162,000.35	
4000	2000	Accounts Payable (A/P)			Opening Balance		965,634.78
4000	2000	Accounts Payable (A/P)	2/4/2025	Richard Stone	FACCT Conference		318.25
4000	2000	Accounts Payable (A/P)	2/4/2025	Webauthor.com	Feb Services		2,000.00
4000	2000	Accounts Payable (A/P)	2/5/2025	Hancock Whitney	Amazon - vacuum		89.99
4000	2000	Accounts Payable (A/P)	2/6/2025	Hancock Whitney	USPS - Stamps		14.60
4000	2000	Accounts Payable (A/P)	2/7/2025	Florida Department of Law Enforcement	Record retention - Abrams, Adams, Stone		18.00
4000	2000	Accounts Payable (A/P)	2/10/2025	Hancock Whitney	Office Depot - Disnftc wipes, tissue, febreze, magic erasers		41.75
4000	2000	Accounts Payable (A/P)	2/11/2025	CPC Office Technologies	Copier lease 1/23 - 2/22/25		209.02
4000	2000	Accounts Payable (A/P)	2/11/2025	CPC Office Technologies	Maintenance 2/9 - 3/8/25 & Overage for 11/9/247 - 2/8/25		369.69
4000	2000	Accounts Payable (A/P)	2/11/2025	Hancock Whitney	Verizon 1/14 - 2/13/25		436.28
4000	2000	Accounts Payable (A/P)	2/11/2025	iVenture Solutions	February Services		1,230.11
4000	2000	Accounts Payable (A/P)	2/11/2025	iVenture Solutions	Software		510.57
4000	2000	Accounts Payable (A/P)	2/12/2025	Hancock Whitney	Office Depot - Copy paper		155.10

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	2/14/2025	Boys and Girls Club of the Emerald Coast	Great Futures	32,483.94	
4000	2000	Accounts Payable (A/P)	2/14/2025	Boys and Girls Club of the Emerald Coast	Mind Time - Dec	6,701.58	
4000	2000	Accounts Payable (A/P)	2/14/2025	Children's Home Society of Florida	Navigators - Dec 2024	91,342.05	
4000	2000	Accounts Payable (A/P)	2/14/2025	City of Pensacola	Nov - Dec Services	26,558.50	
4000	2000	Accounts Payable (A/P)	2/14/2025	Clark Partington	General	3,000.00	
4000	2000	Accounts Payable (A/P)	2/14/2025	Clark Partington	Specific legal	125.00	
4000	2000	Accounts Payable (A/P)	2/14/2025	CMB Visions Unlimited, Inc.	December Services	23,456.30	
4000	2000	Accounts Payable (A/P)	2/14/2025	CPC Office Technologies	Copier lease 1/23 - 2/22/25	209.02	
4000	2000	Accounts Payable (A/P)	2/14/2025	CPC Office Technologies	Maintenance 2/9 - 3/8/25 & Overage for 11/9/247 - 2/8/25	369.69	
4000	2000	Accounts Payable (A/P)	2/14/2025	EPPS Christian Center, Inc	December Services	12,005.95	
4000	2000	Accounts Payable (A/P)	2/14/2025	Florida Department of Law Enforcement	Record retention - Abrams, Adams, Stone	18.00	
4000	2000	Accounts Payable (A/P)	2/14/2025	iVenture Solutions	February Services	1,740.68	
4000	2000	Accounts Payable (A/P)	2/14/2025	James B. Washington Education and Sports, Inc.	January 25 First draw	12,170.49	
4000	2000	Accounts Payable (A/P)	2/14/2025	James B. Washington Education and Sports, Inc.	Second January 25 request	16,806.81	
4000	2000	Accounts Payable (A/P)	2/14/2025	New World Believers, Inc.	January Services	23,219.76	
4000	2000	Accounts Payable (A/P)	2/14/2025	Pensacola Children's Chorus	December Services	7,764.54	
4000	2000	Accounts Payable (A/P)	2/14/2025	Richard Stone	FACCT Conference	318.25	
4000	2000	Accounts Payable (A/P)	2/14/2025	Sisters Anointed to Lead Together Inc.	December Services	1,808.36	
4000	2000	Accounts Payable (A/P)	2/14/2025	Twin Oaks Juvenile Development, Inc.	December Services	82,500.30	
4000	2000	Accounts Payable (A/P)	2/14/2025	United Way of West Florida	November Services	5,064.31	
4000	2000	Accounts Payable (A/P)	2/14/2025	Webauthor.com	Feb Services	2,000.00	
4000	2000	Accounts Payable (A/P)	2/18/2025	Hancock Whitney	Ethics Training - K. Leonard		79.00
4000	2000	Accounts Payable (A/P)	2/18/2025	Hancock Whitney	FASD - D. Williams		79.00
4000	2000	Accounts Payable (A/P)	2/18/2025	Hancock Whitney	FASD - L. May		79.00
4000	2000	Accounts Payable (A/P)	2/18/2025	Hancock Whitney	FASD - T. Williams ETHics Training		79.00
4000	2000	Accounts Payable (A/P)	2/18/2025	Hancock Whitney	FASD Ethics Training		553.00
4000	2000	Accounts Payable (A/P)	2/18/2025	Hancock Whitney	FASD Ethics Training - R. Northup		79.00
4000	2000	Accounts Payable (A/P)	2/18/2025	Hancock Whitney	FASD Ethics Training - S. White		79.00
4000	2000	Accounts Payable (A/P)	2/18/2025	Hancock Whitney	FASD Ethics Training - T. Woods		79.00
4000	2000	Accounts Payable (A/P)	2/19/2025	Deborah Ray	D. Ray - FACCT reimbursement		104.68

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	2/19/2025	New World Believers, Inc.	February 1st Invoice		15,804.04
4000	2000	Accounts Payable (A/P)	2/20/2025	James B. Washington Education and Sports, Inc.	February 1st invoice		8,577.59
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	4Imprint - Promotional items	2,444.88	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Amazon - Door key fobs	12.00	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Constant Contact	38.00	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Evergreen - Annual Report	498.42	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	HP Instant Ink	15.04	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Magnet sheets	33.89	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	NAA25 conference for Stone, Moore, & Ray	1,845.00	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Office Depot - Folders, Febreze and sign here Flags	21.38	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Scribe 1/17/25 - 1/17/26	552.00	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Southwest - D. Ray	328.96	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Southwest - Mike and Rick flights to conference	617.92	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Verizon 12/14 - 1/13/2025 Services	422.49	
4000	2000	Accounts Payable (A/P)	2/24/2025	Hancock Whitney	Vista Print - L. Cannon Business cards	103.98	
4000	2000	Accounts Payable (A/P)	2/25/2025	Arc Gateway, Inc.	January Services	67,343.74	
4000	2000	Accounts Payable (A/P)	2/25/2025	Covenant Hospice Foundation, Inc.	January Services	5,671.12	
4000	2000	Accounts Payable (A/P)	2/25/2025	Deborah Ray	D. Ray - FACCT reimbursement	104.68	
4000	2000	Accounts Payable (A/P)	2/25/2025	Pensacola Children's Chorus	January Services	13,517.83	
4000	2000	Accounts Payable (A/P)	2/25/2025	Pensacola Promise, Inc. DBA Chain Reaction	January services	9,687.33	
4000	2000	Accounts Payable (A/P)	2/25/2025	The Pensacola Mess Hall, Inc	January Services	2,841.84	
4000	2000	Accounts Payable (A/P)	2/25/2025	Young Men's Christian Association of NW FL, Inc.	January 2025	54,303.10	
4000	2000	Accounts Payable (A/P)	2/25/2025	Youth Left Behind Corp.	January Services	5,520.65	
4000	2000	Accounts Payable (A/P)	2/27/2025	Hancock Whitney	Constant Contact		38.00
4000	2000	Accounts Payable (A/P)	2/28/2025	Clark Partington	CRA - December 24		350.00
4000	2000	Accounts Payable (A/P)	2/28/2025	Clark Partington	CRA Feb 25		3,150.00
4000	2000	Accounts Payable (A/P)	2/28/2025	Clark Partington	Feb Services		3,000.00
4000	2000	Accounts Payable (A/P)	2/28/2025	Clark Partington	General Legal - Dec 24		3,000.00
4000	2000	Accounts Payable (A/P)	2/28/2025	Clark Partington	Specific Legal - Dec 2024		500.00
4000	2000	Accounts Payable (A/P)	2/28/2025	Clark Partington	Specific Legal - Feb 2025		3,302.50

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	2/28/2025	James B. Washington Education and Sports, Inc.	Feb Services #2 invoice		4,834.43
					Transaction Total	<u>515,587.78</u>	<u>49,160.60</u>
	Balance...	Accounts Payable (A/P)					499,207.60
4000	2081	CRA Tax payable - Escambia County			Current Balance		690,684.00
4000	2160	Accrued Salaries and Wages Payable			Opening Balance	0.00	
4000	2160	Accrued Salaries and Wages Payable	2/13/2025	ADP Wage Pay	Payroll Cash	17,401.42	
4000	2160	Accrued Salaries and Wages Payable	2/14/2025		Correct payroll entry on 2/14/25		0.18
4000	2160	Accrued Salaries and Wages Payable	2/14/2025		Payroll 2/14/25	4,172.55	21,573.79
4000	2160	Accrued Salaries and Wages Payable	2/28/2025		Correct payroll entry 2/28/25	35.88	
4000	2160	Accrued Salaries and Wages Payable	2/28/2025		Payroll 2/28/2025	4,183.89	21,763.09
4000	2160	Accrued Salaries and Wages Payable	2/28/2025	ADP Wage Pay	Payroll cash	17,543.32	
					Transaction Total	<u>43,337.06</u>	<u>43,337.06</u>
	Balance...	Accrued Salaries and Wages Payable					0.00
4000	2161	Accrued Life and Health Insurance Payable			Opening Balance		107.04
4000	2161	Accrued Life and Health Insurance Payable	2/1/2025	Nippon Life Insurance Company of America	Nippon Dental and Vision	175.24	
4000	2161	Accrued Life and Health Insurance Payable	2/12/2025	United Health Care	United Health	515.44	
4000	2161	Accrued Life and Health Insurance Payable	2/14/2025		Employee share of health		318.77
4000	2161	Accrued Life and Health Insurance Payable	2/28/2025		Employee share of health		318.77

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
					Transaction Total	<u>690.68</u>	<u>637.54</u>
	Balance...	Accrued Life and Health Insurance Payable					53.90
4000	2162	Accrued Retirement payments			Opening Balance		2,851.96
4000	2162	Accrued Retirement payments	2/14/2025		Employee contribution - retirement		790.58
4000	2162	Accrued Retirement payments	2/14/2025		Payroll 2/14/25		1,078.69
4000	2162	Accrued Retirement payments	2/14/2025	Nationwide	Nationwide payment	1,684.08	
4000	2162	Accrued Retirement payments	2/28/2025		Employee contribution - retirement		802.09
4000	2162	Accrued Retirement payments	2/28/2025		Payroll 2/28/2025		<u>1,088.15</u>
					Transaction Total	<u>1,684.08</u>	<u>3,759.51</u>
	Balance...	Accrued Retirement payments					4,927.39
4000	2170	Accrued Taxes Payable			Opening Balance	0.00	
4000	2170	Accrued Taxes Payable	2/13/2025	ADP Wage Pay	Tax payment	4,695.22	
4000	2170	Accrued Taxes Payable	2/13/2025	ADP Wage Pay	Workers Comp payment	42.60	
4000	2170	Accrued Taxes Payable	2/14/2025		Correct payroll entry on 2/14/25	0.18	
4000	2170	Accrued Taxes Payable	2/14/2025		Employee share of taxes		3,063.20
4000	2170	Accrued Taxes Payable	2/14/2025		Employer taxes		1,632.20
4000	2170	Accrued Taxes Payable	2/14/2025		Workers Comp		42.60
4000	2170	Accrued Taxes Payable	2/25/2025	ADP Wage Pay	WC payment	42.92	
4000	2170	Accrued Taxes Payable	2/28/2025		Correct payroll entry 2/28/25		35.88
4000	2170	Accrued Taxes Payable	2/28/2025		Employee share of taxes		3,063.03
4000	2170	Accrued Taxes Payable	2/28/2025		Employer taxes		1,646.68
4000	2170	Accrued Taxes Payable	2/28/2025		Workers Comp		42.92
4000	2170	Accrued Taxes Payable	2/28/2025	ADP Wage Pay	Tax payment	<u>4,745.59</u>	
					Transaction Total	<u>9,526.51</u>	<u>9,526.51</u>
	Balance...	Accrued Taxes Payable				0.00	
4000	2900	Fund Balance - Assigned			Current Balance		21,042,775.78
4000	3110	Ad Valorem Taxes			Opening Balance		8,141,760.18
4000	3110	Ad Valorem Taxes	2/27/2025	Escambia County Tax Collector	Tax Deposit		<u>67,615.69</u>
					Transaction Total	<u>0.00</u>	<u>67,615.69</u>

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
	Balance...	Ad Valorem Taxes					8,209,375.87
4000	3610	Interest income			Opening Balance		345,127.01
4000	3610	Interest income	2/28/2025	Hancock Whitney	Interest Deposit		82,199.74
					Transaction Total	0.00	82,199.74
	Balance...	Interest income					427,326.75
4000	5000	Executive Salaries			Opening Balance	40,865.45	
4000	5000	Executive Salaries	2/14/2025		Payroll 2/14/25	4,807.70	
4000	5000	Executive Salaries	2/28/2025		Payroll 2/28/2025	5,000.00	
					Transaction Total	9,807.70	0.00
	Balance...	Executive Salaries				50,673.15	
4000	5010	Regular Salaries and Wages			Opening Balance	140,547.36	
4000	5010	Regular Salaries and Wages	2/14/2025		Payroll 2/14/25	16,616.09	
4000	5010	Regular Salaries and Wages	2/28/2025		Payroll 2/28/2025	16,613.09	
					Transaction Total	33,229.18	0.00
	Balance...	Regular Salaries and Wages				173,776.54	
4000	5100	FICA Taxes			Opening Balance	16,844.99	
4000	5100	FICA Taxes	2/14/2025		Payroll 2/14/25	1,632.20	
4000	5100	FICA Taxes	2/28/2025		Payroll 2/28/2025	1,646.68	
					Transaction Total	3,278.88	0.00
	Balance...	FICA Taxes				20,123.87	
4000	5101	Retirement Contributions			Opening Balance	9,227.05	
4000	5101	Retirement Contributions	2/14/2025		Payroll 2/14/25	1,078.69	
4000	5101	Retirement Contributions	2/28/2025		Payroll 2/28/2025	1,088.15	
					Transaction Total	2,166.84	0.00
	Balance...	Retirement Contributions				11,393.89	

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5102	Life and Health Insurance			Opening Balance	9,310.38	
4000	5102	Life and Health Insurance	2/1/2025	Nippon Life Insurance Company of America	Nippon Dental and Vision	140.96	
4000	5102	Life and Health Insurance	2/12/2025	United Health Care	United Health	<u>2,174.26</u>	
					Transaction Total	<u>2,315.22</u>	<u>0.00</u>
	Balance...	Life and Health Insurance				11,625.60	
4000	5103	Workers' compensation insurance			Opening Balance	360.96	
4000	5103	Workers' compensation insurance	2/14/2025		Workers comp	42.60	
4000	5103	Workers' compensation insurance	2/28/2025		Workers comp	42.92	
					Transaction Total	<u>85.52</u>	<u>0.00</u>
	Balance...	Workers' compensation insurance				446.48	
4000	5200	Legal Services			Opening Balance	32,047.50	
4000	5200	Legal Services	2/28/2025	Clark Partington	CRA Feb 25	3,150.00	
4000	5200	Legal Services	2/28/2025	Clark Partington	Feb Services	3,000.00	
4000	5200	Legal Services	2/28/2025	Clark Partington	Specific Legal - Feb 2025	<u>3,302.50</u>	
					Transaction Total	<u>9,452.50</u>	<u>0.00</u>
	Balance...	Legal Services				41,500.00	
4000	5201	Accounting and Auditing			Opening Balance	1,828.50	
4000	5201	Accounting and Auditing	2/7/2025	ADP Wage Pay	APD Fees	245.55	
4000	5201	Accounting and Auditing	2/21/2025	ADP Wage Pay	ADP Fees	<u>245.55</u>	
					Transaction Total	<u>491.10</u>	<u>0.00</u>
	Balance...	Accounting and Auditing				2,319.60	
4000	5202	Information Technology			Opening Balance	4,920.44	
4000	5202	Information Technology	2/11/2025	iVenture Solutions	February Services	<u>1,230.11</u>	

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
					Transaction Total	1,230.11	0.00
	Balance...	Information Technology				6,150.55	
4000	5203	Other Professional Services			Opening Balance	497.20	
4000	5203	Other Professional Services	2/11/2025	CPC Office Technologies	Maintenance 2/9 - 3/8/25 & Overage for 11/9/247 - 2/8/25	124.30	
					Transaction Total	124.30	0.00
	Balance...	Other Professional Services				621.50	
4000	5300	Travel:Car Allowance			Opening Balance	1,275.00	
4000	5300	Travel:Car Allowance	2/14/2025		Payroll 2/14/25	150.00	
4000	5300	Travel:Car Allowance	2/28/2025		Payroll 2/28/2025	150.00	
					Transaction Total	300.00	0.00
	Balance...	Travel:Car Allowance				1,575.00	
4000	5301	Travel:Other Travel			Opening Balance	8,207.41	
4000	5301	Travel:Other Travel	2/4/2025	Richard Stone	FACCT Conference	318.25	
4000	5301	Travel:Other Travel	2/19/2025	Deborah Ray	D. Ray - FACCT reimbursement	104.68	
					Transaction Total	422.93	0.00
	Balance...	Travel:Other Travel				8,630.34	
4000	5401	Telephone Expense			Opening Balance	1,696.08	
4000	5401	Telephone Expense	2/11/2025	Hancock Whitney	Verizon 1/14 - 2/13/25	436.28	
					Transaction Total	436.28	0.00
	Balance...	Telephone Expense				2,132.36	
4000	5402	Website Administration			Current Balance	56.16	
4000	5700	Directors & officers insurance			Current Balance	12,466.65	
4000	5800	Printing & binding			Current Balance	2,265.80	
4000	5810	Promotional Activities			Current Balance	5,204.80	
4000	5820	Other Current Charges			Opening Balance	0.00	

Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5820	Other Current Charges	2/7/2025	Florida Department of Law Enforcement	Record retention - Abrams, Adams, Stone	18.00	
4000	5820	Other Current Charges	2/25/2025	Florida Department of Law Enforcement	L. Cannon Annual retention	6.00	
					Transaction Total	<u>24.00</u>	<u>0.00</u>
	Balance...	Other Current Charges				24.00	
4000	5830	Office Supplies Expense			Opening Balance	2,170.55	
4000	5830	Office Supplies Expense	2/5/2025	Hancock Whitney	Amazon - vacuum	89.99	
4000	5830	Office Supplies Expense	2/6/2025	Hancock Whitney	USPS - Stamps	14.60	
4000	5830	Office Supplies Expense	2/10/2025	Hancock Whitney	Office Depot - Disnft wipes, tissue, febreze, magic erasers	41.75	
4000	5830	Office Supplies Expense	2/11/2025	CPC Office Technologies	Copier lease 1/23 - 2/22/25	209.02	
4000	5830	Office Supplies Expense	2/11/2025	CPC Office Technologies	Maintenance 2/9 - 3/8/25 & Overage for 11/9/247 - 2/8/25	245.39	
4000	5830	Office Supplies Expense	2/12/2025	Hancock Whitney	Office Depot - Copy paper	<u>155.10</u>	
					Transaction Total	<u>755.85</u>	<u>0.00</u>
	Balance...	Office Supplies Expense				2,926.40	
4000	5841	Software & Apps			Opening Balance	63,092.49	
4000	5841	Software & Apps	2/4/2025	Webauthor.com	Feb Services	2,000.00	
4000	5841	Software & Apps	2/11/2025	iVenture Solutions	Software	<u>510.57</u>	
					Transaction Total	<u>2,510.57</u>	<u>0.00</u>
	Balance...	Software & Apps				65,603.06	
4000	5843	Books, Publications, Subscriptions, & Memberships			Opening Balance	20,704.00	
4000	5843	Books, Publications, Subscriptions, & Memberships	2/27/2025	Hancock Whitney	Constant Contact	38.00	
					Transaction Total	<u>38.00</u>	<u>0.00</u>
	Balance...	Books, Publications, Subscriptions, & Memberships				20,742.00	

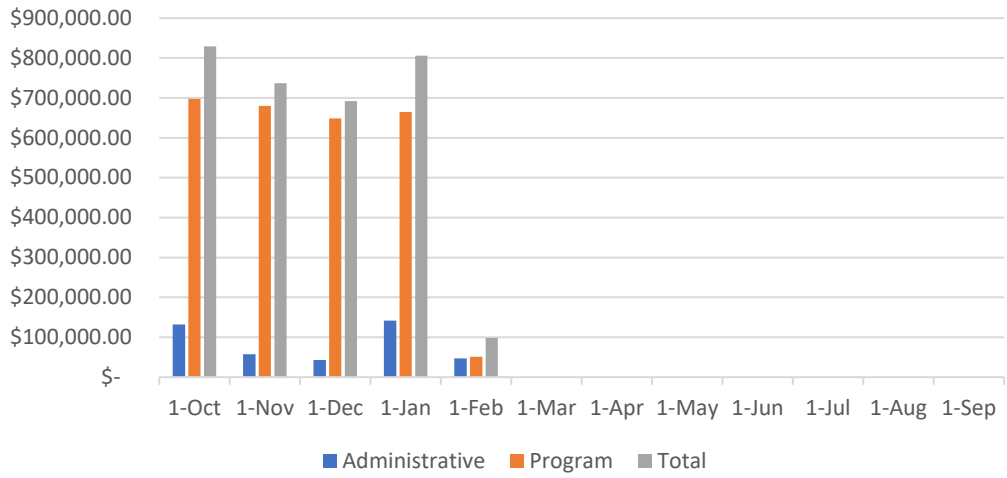
Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5850	Training - ECT Internal			Opening Balance	1,845.00	
4000	5850	Training - ECT Internal	2/18/2025	Hancock Whitney	Ethics Training - K. Leonard	79.00	
4000	5850	Training - ECT Internal	2/18/2025	Hancock Whitney	FASD - D. Williams	79.00	
4000	5850	Training - ECT Internal	2/18/2025	Hancock Whitney	FASD - L. May	79.00	
4000	5850	Training - ECT Internal	2/18/2025	Hancock Whitney	FASD - T. Williams ETHics Training	79.00	
4000	5850	Training - ECT Internal	2/18/2025	Hancock Whitney	FASD Ethics Training	553.00	
4000	5850	Training - ECT Internal	2/18/2025	Hancock Whitney	FASD Ethics Training - R. Northup	79.00	
4000	5850	Training - ECT Internal	2/18/2025	Hancock Whitney	FASD Ethics Training - S. White	79.00	
4000	5850	Training - ECT Internal	2/18/2025	Hancock Whitney	FASD Ethics Training - T. Woods	79.00	
					Transaction Total	<u>1,106.00</u>	<u>0.00</u>
	Balance...	Training - ECT Internal				2,951.00	
4000	5851	Training - External			Current Balance	923.47	
4000	5900	Tax Collector Fees			Current Balance	118,164.98	
4000	5910	Bank Fees			Opening Balance	3,471.56	
4000	5910	Bank Fees	2/13/2025	Hancock Whitney	Service Fee	<u>1,019.86</u>	
					Transaction Total	<u>1,019.86</u>	<u>0.00</u>
	Balance...	Bank Fees				4,491.42	
4000	5940	Special District Fees			Current Balance	175.00	
4000	7000	Grants and Aids:Aids to Private Organizations			Opening Balance	2,565,750.75	
4000	7000	Grants and Aids:Aids to Private Organizations	2/19/2025	New World Believers, Inc.	February 1st Invoice	15,804.04	
4000	7000	Grants and Aids:Aids to Private Organizations	2/20/2025	James B. Washington Education and Sports, Inc.	February 1st invoice	8,577.59	
4000	7000	Grants and Aids:Aids to Private Organizations	2/28/2025	James B. Washington Education and Sports, Inc.	Feb Services #2 invoice	4,834.43	
					Transaction Total	<u>29,216.06</u>	<u>0.00</u>
	Balance...	Grants and Aids:Aids to Private Organizations				2,594,966.81	

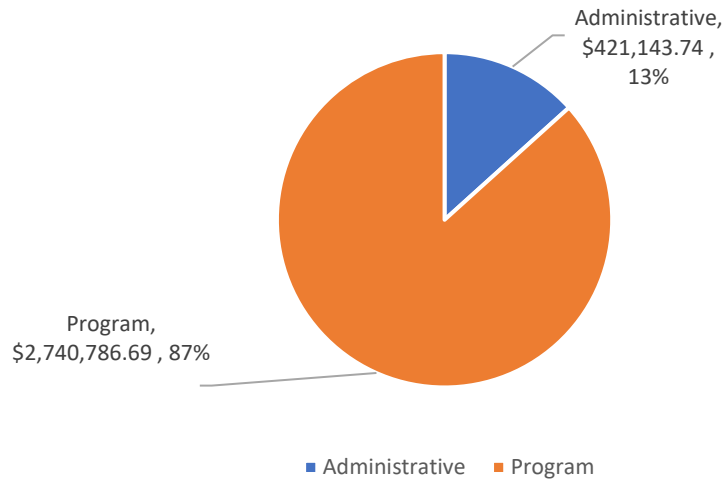
Escambia Childrens Trust
 Expanded General Ledger
 From 2/1/2025 Through 2/28/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
Report Opening/Current Balance						31,188,940.75	31,188,940.75
Report Transaction Totals						822,502.44	822,502.44
Report Current Balances						32,011,443.19	32,011,443.19
Report Difference							0.00

Administrative vs program expenses by month



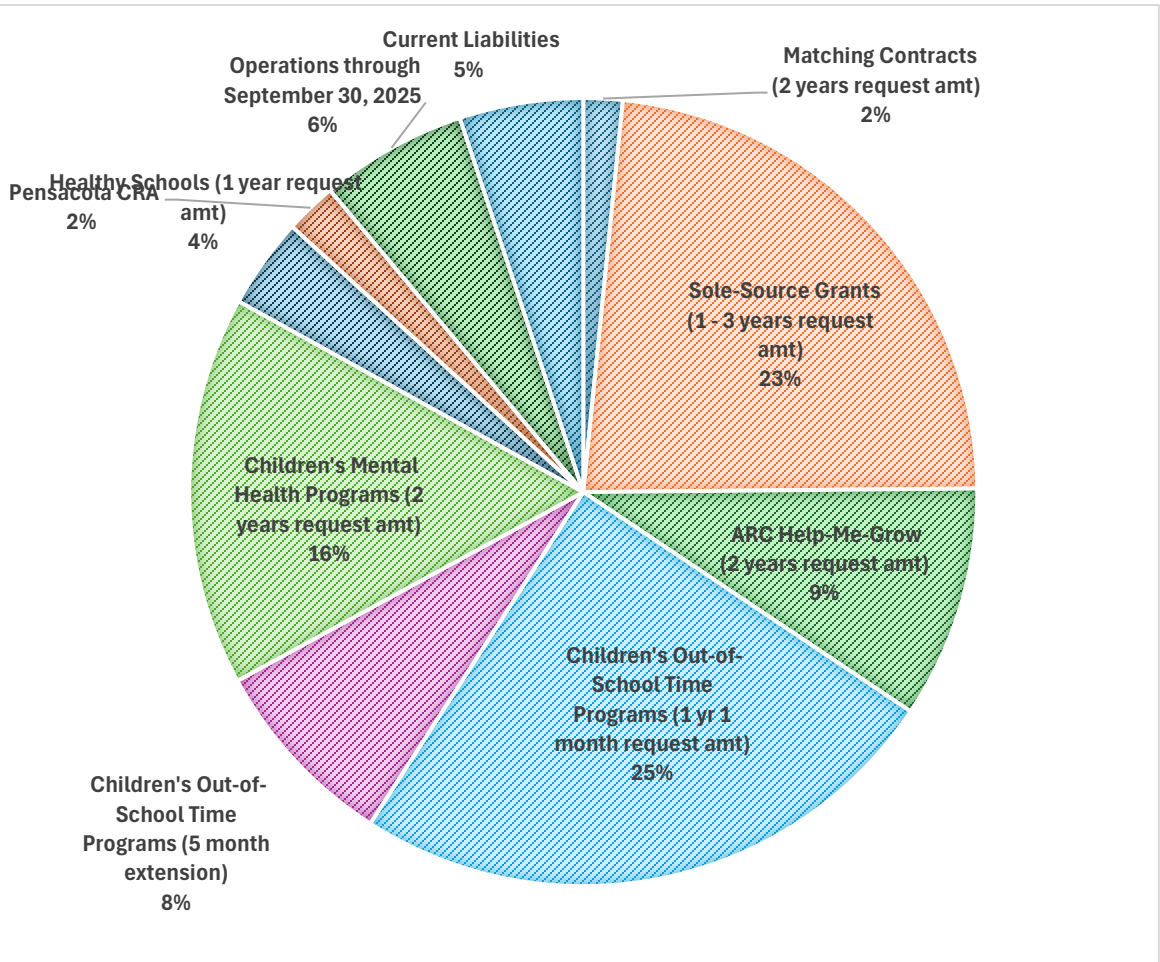
Administrative vs Program Expenses YTD



Escambia Children's Trust

31-Jan-25

Operating Account Cash Balance	\$ 25,550,420.51
Matching Contracts (2 years request amt)	\$ 378,218.66
Sole-Source Grants (1 - 3 years request amt)	\$ 5,476,387.48
ARC Help-Me-Grow (2 years request amt)	\$ 2,247,768.62
Children's Out-of-School Time Programs (1 yr 1 month request amt)	\$ 5,817,454.83
Children's Out-of-School Time Programs (5 month extension)	\$ 1,874,649.00
Children's Mental Health Programs (2 years request amt)	\$ 3,768,500.48
Healthy Schools (1 year request amt)	\$ 876,447.86
Pensacola CRA	\$ 500,000.00
Operations through September 30, 2025	\$ 1,421,622.38
Current Liabilities	\$ 1,194,872.89
Operating Account Balance	\$ 1,994,498.31



Escambia Children's Trust Contract Schedule as of 2/282025

RFP #	Period covered	Agency Name	Project Name	Total requested	Total awarded as of 3/1/2025	Total drawn down as of 2/28/25	Amount surrendered	Remaining awarded funds as of 3/1/25	Balance of 3 year request	% of time left in current contract year	% of budget left in current contract year
RFP-01 Kindergarten Bridge	7/1/22 - 9/30/22	Potential Preschool		\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
RFP-01 Kindergarten Bridge	7/1/22 - 9/30/22	Ready Kids		\$ 27,700.00	\$ 27,700.00	\$ 9,692.53	\$ 18,007.47	\$ -	\$ -	\$ -	\$ -
Match app	10/1/22 - 9/30/23	Early Learning Coalition	SR Match	\$ 238,875.00	\$ 238,875.00	\$ 238,875.00	\$ -	\$ -	\$ -	\$ -	\$ -
Match app	10/1/22 - 9/30/23	Community Health of NW FL	Dental Van Match	\$ 76,673.00	\$ 76,673.00	\$ 76,673.00	\$ -	\$ -	\$ -	\$ -	\$ -
Sole Source	10/1/22 - 9/30/25	Children's Home Society of Florida - Western Division	Pine Forest Community School	\$ 232,974.00	\$ 232,974.00	\$ 139,430.08	\$ 42,221.34	\$ 51,322.58	\$ 51,322.58	58%	66%
Sole Source	5/1/23 - 4/30/26	Legal Services of NW FL	Increased Representation of Dependent Cheildren & Kids with Educational issues	\$ 2,159,287.00	\$ 1,361,306.00	\$ 736,268.03	\$ 246,750.06	\$ 378,287.91	\$ 1,176,268.91	17%	51%
RFP-03 OST	3/01/23 - 2/28/26	Boys and Girls Club of the Emerald Coast	Great Futures in Escambia County	\$ 2,437,794.00	\$ 2,437,794.00	\$ 978,061.65	\$ 327,856.58	\$ 1,131,875.77	\$ 1,131,875.77	8%	32%
RFP-03 OST	3/01/23 - 2/28/26	Central Gulf Coast CDF Freedom Schools	Something Inside So Strong	\$ 430,090.00	\$ 430,090.00	\$ 234,587.95	\$ 195,502.05	\$ -	\$ -	0%	0%
RFP-03 OST	3/01/23 - 2/28/26	Pensacola Promise, Inc. DBA Chain Reaction	Service Learning and Leadership Development After school program	\$ 593,965.00	\$ 593,965.00	\$ 337,176.53	\$ 11,106.02	\$ 245,682.45	\$ 245,682.45	8%	4%
RFP-03 OST	3/01/23 - 2/28/26	Children's Home Society of Florida - Western Division	SAIL Academy	\$ 863,542.00	\$ 863,542.00	\$ 346,656.86	\$ 79,246.00	\$ 437,639.14	\$ 437,639.14	8%	27%
RFP-03 OST	3/01/23 - 2/28/26	The Children's Theare Company, Inc	Musical Theater Residency	\$ 196,189.00	\$ 196,189.00	\$ 179,124.82	\$ 17,064.18	\$ -	\$ 0		
RFP-03 OST	3/01/23 - 2/28/26	City of Pensacola Parks and Recreation Department	PPRD After School Program	\$ 1,735,370.00	\$ 1,735,370.00	\$ 355,982.87	\$ 724,099.13	\$ 655,288.00	\$ 655,288.00	8%	0%
RFP-03 OST	3/01/23 - 2/28/26	CMB Visions Unlimited, Inc.	B.A.S.I.S.	\$ 1,250,583.00	\$ 1,250,583.00	\$ 596,767.67	\$ 22,009.18	\$ 631,806.15	\$ 631,806.15	8%	18%
RFP-03 OST	3/01/23 - 2/28/26	Covenant Hospice Foundation Inc	Camp Monarch	\$ 601,925.00	\$ 601,925.00	\$ 152,179.40	\$ 129,134.70	\$ 320,610.90	\$ 320,610.90	8%	61%
RFP-03 OST	3/01/23 - 2/28/26	Dixon School of Arts and Sciences	Dixon After Hours	\$ 1,167,500.00	\$ 1,167,500.00	\$ 507,242.10	\$ 47,757.90	\$ 612,500.00	\$ 612,500.00	8%	0%
RFP-03 OST	3/01/23 - 2/28/26	Epps Christian Center	Steps to Success	\$ 795,900.00	\$ 795,900.00	\$ 363,905.65	\$ 74,120.11	\$ 357,874.24	\$ 357,874.24	8%	17%
RFP-03 OST	3/01/23 - 2/28/26	James B Washington Education and Sports Inc	Tutoring Towards Tomorrow's Dreams	\$ 999,152.00	\$ 999,152.00	\$ 590,000.00	\$ -	\$ 409,152.00	\$ 409,152.00	8%	0%
RFP-03 OST	3/01/23 - 2/28/26	Lamplighter Academic and Mentoring Program	Project Ignite	\$ 504,969.00	\$ 504,969.00	\$ 167,665.73	\$ 27.48	\$ 337,275.79	\$ 337,275.79	8%	62%
RFP-03 OST	3/01/23 - 2/28/26	Pensacola Children's Chorus	Sing to Succeed	\$ 573,559.00	\$ 573,559.00	\$ 172,706.73	\$ 126,884.27	\$ 273,968.00	\$ 273,968.00	8%	0%
RFP-03 OST	3/01/23 - 2/28/26	Pensacola Little Theatre	Character Building Through Building Characters	\$ 359,618.00	\$ 359,618.00	\$ 190,904.00	\$ 6,186.56	\$ 162,527.44	\$ 162,527.44	8%	38%
RFP-03 OST	3/01/23 - 2/28/26	Pensacola MESS Hall	Science After School	\$ 217,141.00	\$ 217,141.00	\$ 117,674.82	\$ 10,991.34	\$ 88,474.84	\$ 88,474.84	8%	28%
RFP-03 OST	3/01/23 - 2/28/26	SALT Ministry (Sisters Anointed to Lead Together)	Excellence on Your Level-Be You! Mentoring Program	\$ 51,560.00	\$ 51,560.00	\$ 18,444.99	\$ 1,957.62	\$ 31,157.39	\$ 31,157.39	8%	29%
RFP-03 OST	3/01/23 - 2/28/26	Urban Development	YouthFirst Century	\$ 397,556.00	\$ 397,556.00	\$ 261,733.16	\$ 135,822.84	\$ -	\$ -		
RFP-03 OST	3/01/23 - 2/28/26	Valerie's House	No Child Grieves Alone	\$ 105,215.00	\$ 105,215.00	\$ 29,502.61	\$ 75,712.39	\$ -	\$ -		
RFP-03 OST	3/01/23 - 2/28/26	YMCA of Northwest Florida	ECT out of School Time	\$ 2,704,312.00	\$ 2,704,312.00	\$ 830,132.05	\$ 658,175.95	\$ 1,216,004.00	\$ 1,216,004.00	8%	0%
ITB2023-02 HMG	7/01/23 - 6/30/26	Arc Gateway	Help Me Grow	\$ 4,198,944.00	\$ 2,738,473.00	\$ 1,091,863.35	\$ 859,312.03	\$ 787,297.62	\$ 2,247,768.62	42%	57%
Match app	10/1/23 - 9/30/26	Early Learning Coalition	Bruce Watson	\$ 716,625.00	\$ 477,750.00	\$ 338,405.68	\$ 0.66	\$ 139,343.66	\$ 378,218.66	58%	58%
RFP # 2023-01	10/1/23 - 9/30/26	Twin Oaks Juvenile Development	Escambia Connects	\$ 3,311,202.00	\$ 2,169,821.00	\$ 1,205,986.13	\$ 259,476.48	\$ 704,358.39	\$ 1,845,739.39	67%	64%
RFP # 2023-01	10/1/23 - 9/30/26	Youths Left behind	After School Peer Empowerment Program	\$ 384,164.40	\$ 215,509.80	\$ 133,546.73	\$ 127.74	\$ 81,835.33	\$ 250,489.93	67%	64%
RFP # 2023-01	10/1/23 - 9/30/26	Boys and Girls Club	Mind Time	\$ 312,513.00	\$ 205,718.00	\$ 58,652.24	\$ 68,678.61	\$ 78,387.15	\$ 185,182.15	67%	76%

Escambia Children's Trust Contract Schedule as of 2/28/2025

RFP #	Period covered	Agency Name	Project Name	Total requested	Total awarded as of 3/1/2025	Total drawn down as of 2/28/25	Amount surrendered	Remaining awarded funds as of 3/1/25	Balance of 3 year request	% of time left in current contract year	% of budget left in current contract year
RFP # 2023-01	10/1/23 - 9/30/26	Omega Lamplighters	Project P.R.I.D.E.	\$ 762,852.00	\$ 477,537.00	\$ 237,595.44	\$ 21,234.06	\$ 218,707.50	\$ 504,022.50	67%	85%
RFP # 2023-01	10/1/23 - 9/30/26	New World Believers	H.O.O.P.S	\$ 1,729,199.71	\$ 1,125,825.00	\$ 582,733.29	\$ 163,399.91	\$ 379,691.80	\$ 983,066.51	67%	67%
Sole Source	7/1/2024 - 6/30/2027	Children's Home Society of Florida -Navigators	CHS Social Service Navigator program	\$ 3,917,449.00	\$ 1,267,414.00	\$ 716,265.22	\$ -	\$ 551,148.78	\$ 3,201,183.78	33%	43%
ITB 2024-01	11/1/2024 - 10/31/2027	United Way of West Florida	Heathy Schools	\$ 5,400,000.00	\$ 900,000.00	\$ 23,552.14	\$ -	\$ 876,447.86	\$ 5,376,447.86	75%	97%
Sole Source	12/1/2024 - 11/30/2027	National Flight Academy	National Flight Academy	\$ 1,190,621.00	\$ 383,541.00	\$ 143,008.79	\$ -	\$ 240,532.21	\$ 1,047,612.21	75%	63%
			Total	\$ 40,685,019.11	\$ 27,925,056.80	\$ 12,202,997.24	\$ 4,322,862.66	\$ 11,399,196.90	\$ 24,159,159.21		