



**Escambia Children's Trust
Board of Directors Meeting**

April 8, 2025, at 9:00 a.m.

Ernie Lee Magaha Bldg., 221 Palafox Place, Pensacola, FL 32502

AGENDA

- I. **Call to Order** (Dr. Rex Northup)
- II. **Roll Call** (Alma Ellis)
- III. **Pledge of Allegiance** (Commissioner May)
- IV. **Approval of Agenda** (Dr. Rex Northup)
- V. **Approval of Minutes** (Dr. Rex Northup)

Recommendation: Staff recommends the Board approve the Minutes of March 11, 2025, Regular Board Meeting, as presented.

- VI. **Treasurer's Report** (Tori Woods)

Financial Report – Month Ending February 28, 2025

Recommendation: The Finance and Operations Committee recommends the filing of the Financial Report for month ending February 28, 2025, as presented.

- VII. **2023-2024 Financial Audit** (Tammy Abrams)
- VIII. **Public Comments***
- IX. **Special Presentation** – Pensacola MESS Hall
- X. **Business**

Operations

- September Board Meeting Date and Time Change (Alma Ellis)

Programs

- Grant Committee Recommendation – CARES Grant (Lindsey Cannon)

Recommendation: *The Grant Committee recommends approval of Resolution 2025-03 allowing for one-time funding of the following CAREs Grant applicants:*

Grant Committee Recommendations	Amount Recommended
Children's Home Society of Florida - Western Division	48220.00
ReadyKids!	50000
Hope Above Fear	48,807
ESCAMBIA COUNTY HEALTHY START COALITION, INC.	11475
Gulf Coast Kid's House	50000
Rosa Verde Foundation, Inc.	21000
Be Ready Alliance Coordinating for Emergencies (BRACE)	41379
Golden Elite Track and Field Club	50000
Youths Left Behind Corp	50000
Dixon School of Arts and Sciences	50000
General Daniel Chappie James Flight Academy Inc.	40623
James B Washington Education and Sports Inc.	50000
G.I.R.L.S. Incorporated	50000
CMB Visions Unlimited, Inc.	50000

\$611,504

- Lamplighter Budget Amendment (Tammy Abrams)

Recommendation: *The Program Committee recommends approval of the Lamplighter Budget Amendment as presented*

- Legal Services YR3 Contract Renewal (Lindsey Cannon)

Recommendation: *The Program Committee recommends approval of Resolution 2025-04 allowing for Year 3 renewal of the Legal Services of North Florida contract.*

- Twin Oaks Change of Scope (Lindsey Cannon)

Recommendation: *The Program Committee recommends approval of the Change of Scope requested by Twin Oaks Juvenile Development as presented.*

XI. Upcoming Contract Renewals (Lindsey Cannon)

XII. Legal Report (Meredith Bush, Esq.)

XIII. Adjournment

* The Escambia Children's Trust allows any member of the public to speak regarding an item on the Agenda prior to Board action or regarding any related matter not on the agenda following the Legal Report near the end of the meeting. Anyone who wishes to address the Board is asked to complete a Public Comment Speaker Form. Each speaker is limited to three (3) minutes, unless otherwise determined by the Chairperson, to allow sufficient time for all speakers. Speakers shall refrain from abusive or profane remarks, disruptive outbursts, protests, or other conduct which interferes with the orderly conduct of the meeting. Upon completion of the public comment period, discussion is limited to Board members and questions raised by the Board.

**Escambia Children’s Trust Board of Directors Meeting
March 11, 2025, at 5:30 PM.**

Open to the public at the Board of County Commissioners Chambers
Ernie Lee Magaha Bldg., 221 Palafox Place, Pensacola, FL 32502

MINUTES

Meeting Title:	Escambia Children’s Trust Board of Directors Meeting		
Date:	March 11, 2025	Time:	5:30 PM
Location:	221 Palafox Place, Pensacola, FL 32502		
Presiding:	Dr. Rex Northup, Chair	Scribe:	Alma Ellis
Participants:	<p>Board Members: David Williams, Judge Williams, Dr. Rex Northup, Stephanie White, Commissioner Lumon May</p> <p>Staff/advisors: Lindsey Cannon, Executive Director, Tammy Abrams, Director of Finance, Alma Ellis, Board Liaison /Administrative Specialist, Meredith Bush, Esq., Legal Counsel</p>		
Not Present:	Keith Leonard, Tina Cain, Tori Woods		
	<ul style="list-style-type: none"> • Call To Order 5:30 PM • Approval of Agenda Commissioner May motioned to approve the Agenda. Mr. Williams seconded, all in favor, Agenda approved. • Approval of Minutes No changes or corrections required, the Minutes stand as presented. • Public Comment No public comments. • Treasurer’s Report Ms. Abrams provided the January 31, 2025 Financial Report. With no unusual findings, the report will be filed for audit. • Special Presentation Mr. Alex Gartner took a moment to thank the Trust for continued support and several children from the Pensacola Children’s Chorus and provided a special presentation. (see video on website). • Business <ul style="list-style-type: none"> • <u>Operations</u> Ms. Ellis advised that the BOCC meeting space will not be available for the 5:30pm meeting on September 9th due to conflict with BOCC Budget Meeting. Ms. Ellis stated the room is available at 9am and asked if the Board would like to have a morning meeting instead. All members present agreed to move the September 9, 2025, meeting to 9:00 am. • <u>Programs</u> <ul style="list-style-type: none"> • Grant Committee Member Review and Appointment (Lindsey Cannon) 		

Recommendation: *Staff recommends approval of the following individuals to serve on the CAREs Grant Review Committee:*

Stephen Q. Bauer
Jon L. Brooks
Tiffanie Coleman
Willie Kirkland, Jr.
Josh Newby

David Powell
Allison Snowden-King
Stephanie White
David Williams
Tori Woods

Ms. Cannon advised the Board that Mr. Bell was no longer available to serve on the committee and that she had received confirmation that a back-up applicant (Mr. Josh Newby) is available and eager to serve. Ms. Cannon wanted to be clear that Mr. Newby was not in the original group presented to the Program Committee on 2/25 so he would need to be approved to serve prior to the vote.

Commissioner May motioned to approve Mr. Newby and to also approve all others presented. Ms. White seconded, all were in favor.

- Grant Committee Meeting Reminder - March 24, 2025

Ms. Cannon reminded the Board of the Grant Committee Meeting that will take place on March 24, 2025, at 9am and invited anyone interested to attend.

- Legal Services of North Florida Year 3 Renewal (Lindsey Cannon)

Recommendation: *Staff recommends approval of Executive Director proceed with Year 3 contract and budget negotiations with Legal Services of North Florida; allowing for review and vote at the March Program Committee followed by Board review and vote at the April meeting.*

Unable to vote on this item as Judge Williams recused himself and there was no longer quorum. This item will be brought back to the April meeting.

- Change of Scope – Covenant Hospice (Lindsey Cannon)

Recommendation: *The Program Committee recommends approval of Covenant Hospice Change of Scope as presented.*

Commissioner May motioned to approve the recommendation, Ms. White seconded, all in favor, recommendation approved.

- Budget Amendment - Lamplighters (Tammy Abrams)

Recommendation: *The Program Committee recommends approval of Omega Lamplighter Budget Amendment as presented.*

Unable to vote on this item as Mr. Williams recused himself and there was no longer quorum. This item will be brought back to the April meeting if necessary.

- **Legal Report** – No report

Dr. Northup asked for an update from Ms. Bush on the TIFF exemption request. Ms. Bush advised that she is finalizing the request and will be sending it in to the County in the next few days.

- **Staff Comment**

Ms. Cannon provided all present members with The ECT Commission District Report. This report allows commissioners from each district to see what funds are going into their districts and what the overall countywide funding is.

- **Adjournment**

With no further business, the meeting adjourned at 6:05 PM

Signature (Board Chair)



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 Trust

Balance 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	28,004.00	0.00	0.00	28,004.00	100.00%
	5700	11,000.00	0.00	12,466.65	(1,466.65)	(13.33)%
	5701	6,600.00	0.00	0.00	6,600.00	100.00%
	5702	1,200.00	0.00	0.00	1,200.00	100.00%
	5703	1,200.00	0.00	0.00	1,200.00	100.00%
	5800	5,000.00	0.00	2,265.80	2,734.20	54.68%
	5810	20,000.00	0.00	5,204.80	14,795.20	73.98%
	5820	300.00	18.00	18.00	282.00	94.00%
	5830	10,000.00	755.85	2,788.20	7,211.80	72.12%
	5841	45,000.00	342.08	22,704.96	22,295.04	49.54%
	5843	20,000.00	38.00	13,866.00	6,134.00	30.67%
	5850	10,000.00	948.00	1,563.00	8,437.00	84.37%
	6000	10,000.00	0.00	0.00	10,000.00	100.00%
		1,546,753.00	47,201.62	421,143.74	1,125,609.26	72.77%
20	Program					
	513					
	30					
	5201	15,174.00	147.32	719.15	14,454.85	95.26%
564	Human Services					
	10					
	5010	178,027.00	13,398.10	69,879.22	108,147.78	60.75%
	5100	13,619.00	1,024.96	6,283.26	7,335.74	53.86%
	5101	8,901.00	669.90	3,996.13	4,904.87	55.10%
	5102	750.00	65.41	376.55	373.45	49.79%
	5103	400.00	26.52	138.83	261.17	65.29%
	30					
	5200	10,000.00	2,975.00	5,000.00	5,000.00	50.00%
	5202	10,000.00	405.94	2,029.70	7,970.30	79.70%
	5203	70,000.00	0.00	0.00	70,000.00	100.00%
	5301	9,000.00	422.93	4,541.18	4,458.82	49.54%
	5401	2,060.00	124.65	609.24	1,450.76	70.43%
	5402	100.00	0.00	16.85	83.15	83.15%
	5500	1,500.00	0.00	0.00	1,500.00	100.00%
	5600	12,002.00	0.00	0.00	12,002.00	100.00%
	5810	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
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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
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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
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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	

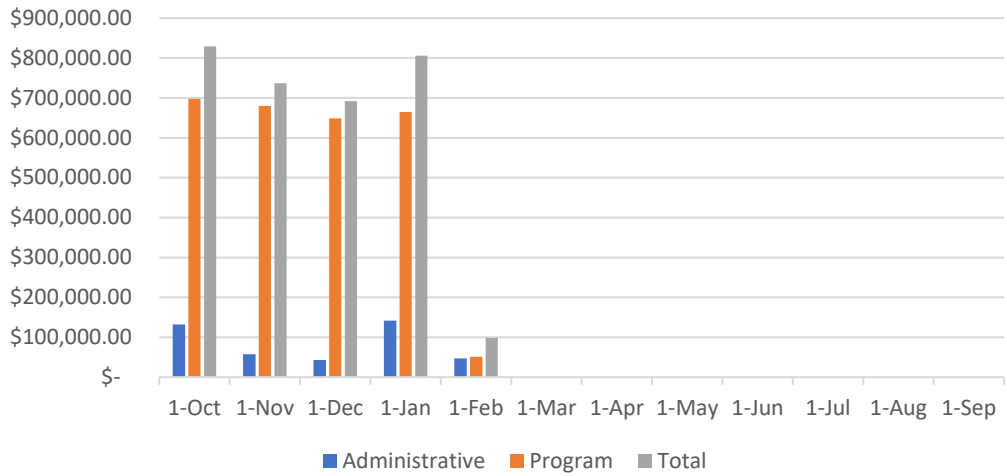
Escambia Childrens Trust
Expanded General Ledger
From 2/1/2025 Through 2/28/2025

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	

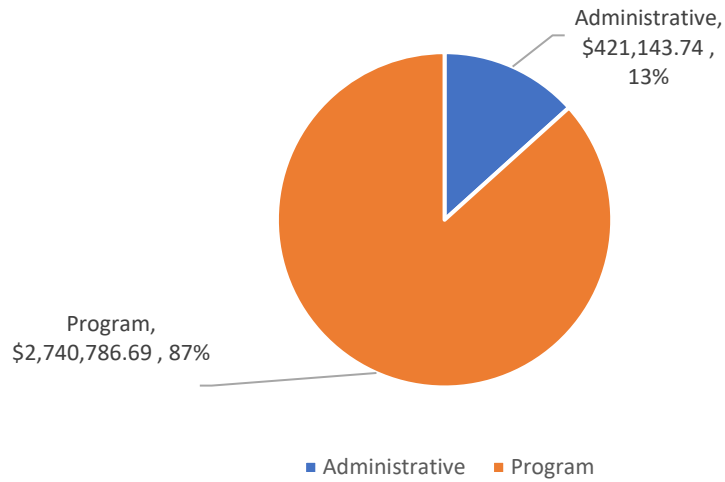
Escambia Childrens Trust
 Expanded General Ledger
 From 2/1/2025 Through 2/28/2025

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



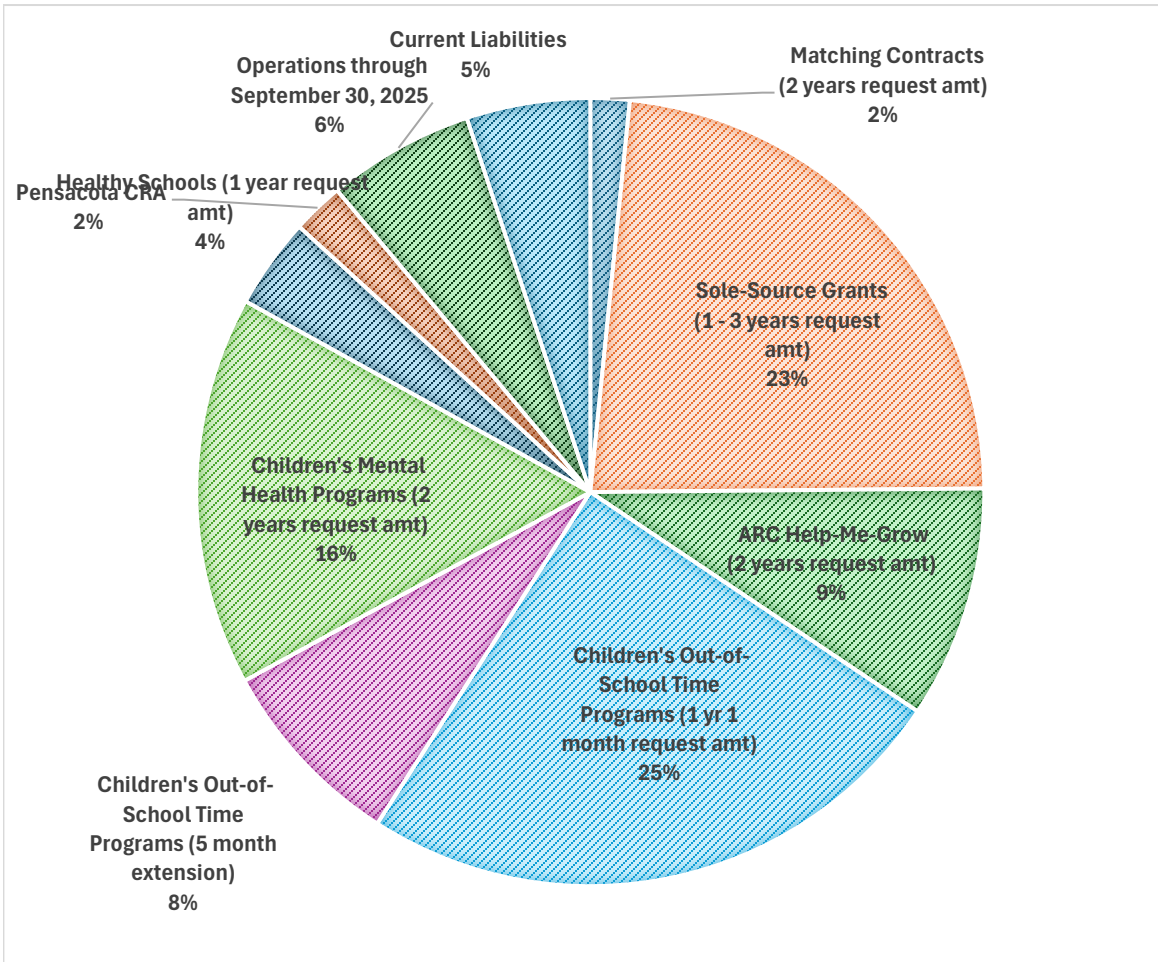
Administrative vs Program Expenses YTD



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		

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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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SEPTEMBER 30, 2024

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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

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash	\$ 23,042,345
Accounts receivable	49,850
	<u>23,092,195</u>
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
	<u>2,049,421</u>
Total current liabilities	2,049,421
Noncurrent liabilities	
Compensated absences	17,039
	<u>17,039</u>
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.	<u>(17,039)</u>
TOTAL NET POSITION FOR GOVERNMENTAL ACTIVITIES – STATEMENT OF NET POSITION	<u>\$ 21,025,735</u>

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.

DRAFT

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



RESOLUTION 2025-03

A RESOLUTION OF THE ESCAMBIA CHILDREN'S TRUST AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT WITH PROVIDERS OFFERING SERVICES THROUGH THE CARES GRANT.

WHEREAS, the Escambia Children's Trust (the Trust), was created pursuant to §125.901, *Florida Statutes*, and

WHEREAS, the Escambia Children's Trust, per §125.901, *Florida Statutes*, has within its power and functions to provide such other services for all children as the council determines are needed for the general welfare of the county, and

WHEREAS, RFP 2025-01 was issued on January 30, 2025 and the Program Committee recommends the following 14 providers be awarded one-year CAREs contracts for the time period May 1, 2025 – April 30, 2026 at the amounts listed below:

Agency Name	5/1/25 – 4/30/26
Children's Home Society of Florida - Western Division (Eagles Beyond the Bell)	\$ 48,220
Ready Kids – Building Bright Futures	\$ 50,000
Hope Above Fear – Empowering Youth, Preventing Substance Use	\$ 48,807
Escambia County Healthy Start Coalition, Inc.- Enhanced Prenatal Home Visits	\$ 11,475
Gulf Coast Kids House – Child Abuse Prevention Education	\$ 50,000
Rosa Verde Foundation, Inc. – Childhood Hunger Initiative	\$ 21,000
Be Ready Alliance for Emergencies – Disaster Defenders	\$ 41,379
Golden Elite Track and Field Club – Golden Dreams	\$ 50,000
Youths Left Behind Corp. – Care-a-Van	\$ 50,000
Dixon School of Arts and Sciences – Dixon After Hours STEAM Explorer Academy	\$ 50,000
General Daniel Chappie James Flight Academy, Inc. Chappie James Flight Academy	\$ 40,623
James B. Washington Education and Sports, Inc. STEAM Future Leaders of NW FL	\$ 50,000
G.I.R.L.S. Inc. – My Selfie needs no filter	\$ 50,000
CMB Visions – Beyond the Bell Mentorship	\$ 50,000
	\$ 611,504

AND, WHEREAS, the total funding amount of \$611,504 cost is reasonable and is within the budgeted amount in the current 2024-2025 fiscal year budget.

NOW, THEREFORE, BE IT RESOLVED by the Escambia Children's Trust, that:

The Board of Directors of the Trust does hereby authorize the Executive Director to enter negotiations and contracts with the approved providers.

DULY ADOPTED in regular session, on the 8TH day of April A.D., 2025

ESCAMBIA CHILDREN'S TRUST

By: _____
Rex Northup M.D., Board Chair

ATTEST: _____
Lindsey Cannon, Executive Director

Project Budget Amendment



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

Organization Name:	Lamplighters, Inc		
Project Name:	Project Ignite		
Project Period: MM/DD/YY to MM/DD/YY	3/1/2024 - 2/28/2025		
Complete this form using MS Excel.			
<ul style="list-style-type: none"> • Submit the proposed project budget using this form ONLY along with your proposal narrative. • Include all revenue and expenses for the proposed project. Net income should equal zero (\$0). • If necessary, add line items to reflect all anticipated revenue and expenses. 			
	Year 2 Current budget	Year 2 New request	Change
Revenue			
ECT Request	\$ 156,975.00	\$ 156,975.00	\$ -
			\$ -
Total Revenue	\$ 156,975.00	\$ 156,975.00	\$ -
Expenses			
Personnel (Salary and Wages)	\$ 32,500.00	\$ 52,400.00	\$ 19,900.00
Benefits (Insurance, Retirement, Taxes, etc.)			\$ -
Legal Services			\$ -
Accounting & Auditing			\$ -
IT Services			\$ -
Other Professional Services/Contract labor	\$ 28,890.00	\$ 35,000.00	\$ 6,110.00
Lease/Space Rental	\$ 5,000.00	\$ 5,000.00	\$ -
Utilities (elctricity, water, etc.)	\$ -		\$ -
Telephone			\$ -
Internet			\$ -
Directors & Officers Insurance			\$ -
Liability Insurance	\$ 1,000.00	\$ 1,000.00	\$ -
Property Insurance			\$ -
Auto Insurance			\$ -
Staff Travel (Local, Out-of-County, etc.)			\$ -
Freight and Postage			\$ -
Printing & Binding	\$ 100.00	\$ 100.00	\$ -
Advertising and Marketing	\$ 2,550.00	\$ 3,500.00	\$ 950.00
Office Supplies (Items < \$5,000)	\$ 12,950.00	\$ 13,000.00	\$ 50.00
Subscriptions or Membership fees			\$ -
Software or Apps			\$ -
Professional Development			\$ -
Equipment (Items > \$5,000 each)	\$ -		\$ -
Fingerprinting and Background checks			\$ -
Food and Snacks	\$ -	\$ 5,000.00	\$ 5,000.00
Client/Participant Transportation	\$ -		\$ -
Sub-grants to Partner Organizations			\$ -
Participant incentives		\$ 4,000.00	\$ 4,000.00
Building Maintenance			\$ -
Volunteer Training			\$ -
Program Supplies			\$ -
Vehicle Purchase	\$ 40,000.00		\$ (40,000.00)
Field Trips	\$ 10,010.00	\$ 16,000.00	\$ 5,990.00
Direct Client Assistance	\$ 3,500.00	\$ 1,500.00	\$ (2,000.00)
Total Direct Expenses	\$ 136,500	\$ 136,500	\$ -
Indirect expenses 15%	\$ 20,475	\$ 20,475	\$ -
Total Expenses	\$ 156,975	\$ 156,975	\$ -
Net Income	\$ -	\$ -	\$ -

Current spent in SAMIS	Current balance in SAMIS
\$ 31,338.33	\$ 1,161.67
\$ 3,493.00	\$ 25,397.00
\$ 1,535.00	\$ 3,465.00
\$ 913.46	\$ 86.54
\$ 70.80	29.2
\$ 1,470.02	\$ 1,079.98
\$ 2,881.86	\$ 10,068.14
	\$ -
	\$ 40,000.00
\$ 9,385.06	\$ 624.94
\$ 1,289.08	\$ 2,210.92
\$ 52,376.61	\$ 84,123.39
\$ 7,856.60	\$ 12,618.40
\$ 60,233.21	\$ 96,741.79

Organization Name:	Legal Services of North Florida, Inc.		
Project Name:	Increased Representation Of Dependent Children & Kids With Educational Issues		
Project Period: 05/01/2025 to 04/30/2026	5/1/2023 - 4/30/2026		
Complete this form using MS Excel.			
<ul style="list-style-type: none"> • Submit the proposed project budget using this form ONLY along with your proposal narrative. • Include all revenue and expenses for the proposed project. Net income should equal zero (\$0). • If necessary, add line items to reflect all anticipated revenue and expenses. 			
	Year 3 Original request	Year 3 New request	Change
Revenue			
ECT Request	\$ 797,981.00	\$ 792,744.00	\$ (5,237.00)
Total Revenue	\$ 797,981.00	\$ 792,744.00	\$ (5,237.00)
Expenses			
Personnel (Salary and Wages)	\$ 449,138.00	\$ 446,973.00	\$ (2,165.00)
Benefits (Insurance, Retirement, Taxes, etc.)	\$ 202,694.00	\$ 169,802.00	\$ (32,892.00)
Legal Services	\$ 5,000.00	\$ 3,000.00	\$ (2,000.00)
Accounting & Auditing	\$ 2,307.00	\$ 1,696.00	\$ (611.00)
IT Services			\$ -
Other Professional Services/Contract labor	\$ 194.00	\$ -	\$ (194.00)
Lease/Space Rental	\$ 33,410.00	\$ 28,875.00	\$ (4,535.00)
Utilities (electricity, water, etc.)	\$ 6,797.00	\$ 13,440.00	\$ 6,643.00
Telephone	\$ 2,953.00	\$ 4,918.00	\$ 1,965.00
Internet	\$ 1,623.00		\$ (1,623.00)
Directors & Officers Insurance			\$ -
Liability Insurance	\$ 4,530.00	\$ 1,791.00	\$ (2,739.00)
Property Insurance	\$ 1,213.00	\$ 1,730.00	\$ 517.00
Auto Insurance			\$ -
Staff Travel (Local, Out-of-County, etc.)	\$ 2,010.00	\$ 1,200.00	\$ (810.00)
Freight and Postage		\$ 967.00	\$ 967.00
Printing & Binding	\$ 2,467.00	\$ 3,070.00	\$ 603.00
Advertising and Marketing	\$ 500.00	\$ 2,400.00	\$ 1,900.00
Office Supplies (Items < \$5,000)	\$ 3,578.00	\$ 4,340.00	\$ 762.00
Subscriptions or Membership fees	\$ 2,619.00	\$ 621.00	\$ (1,998.00)
Software or Apps	\$ 668.00	\$ 1,217.00	\$ 549.00
Professional Development	\$ 3,300.00	\$ 3,500.00	\$ 200.00
Equipment (Items > \$5,000 each)			\$ -
Fingerprinting and Background checks	\$ 360.00		\$ (360.00)
Food and Snacks	\$ 300.00		\$ (300.00)
Client/Participant Transportation			\$ -
Sub-grants to Partner Organizations			\$ -
Participant incentives		\$ 1,700.00	\$ 1,700.00
Building Maintenance			\$ -
Volunteer Training			\$ -
Program Supplies			\$ -
Vehicle Purchase			\$ -
Direct Client Assistance			\$ -
Law Library		\$ 2,119.00	\$ 2,119.00
Total Direct Expenses	\$ 725,661	\$ 693,359	\$ (32,302)
Indirect expenses (state 10% / 15% used)	\$ 72,320	\$ 99,385	\$ 27,065
Total Expenses	\$ 797,981	\$ 792,744	\$ (5,237)
Net Income	\$ 0	\$ -	\$ 0



RESOLUTION 2025-04

A RESOLUTION OF THE ESCAMBIA CHILDREN'S TRUST AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT WITH LEGAL SERVICES OF NORTH FLORIDA, INC. TO OFFER LEGAL SERVICES TO ESCAMBIA COUNTY CHILDREN AND YOUTH

WHEREAS, the Escambia Children's Trust (the Trust), was created pursuant to §125.901, *Florida Statutes*, and

WHEREAS, the Escambia Children's Trust, per §125.901, *Florida Statutes*, has within its power and functions to provide such other services for all children as the council determines are needed for the general welfare of the county, and

WHEREAS, a sole source application was submitted by Legal Services of North Florida, Inc. on November 1, 2022, and the Board of Directors approved year one and year two contracts with the provider. Based on results, the Program Committee recommends funding year three in the amount of \$792,744 (Seven Hundred Ninety Two Thousand seven hundred forty four dollars and no cents).

AND, WHEREAS, the \$792,744 cost is reasonable and within budget,

AND, WHEREAS the effective date of the contract with Legal Services of North Florida, Inc. for Legal Services is May 1, 2025.

NOW, THEREFORE, BE IT RESOLVED by the Escambia Children's Trust, that:

The Board of Directors of the Trust does hereby authorize the Executive Director to enter negotiations and a contract with Legal Services of North Florida, Inc. for Legal Services.

DULY ADOPTED in regular session, this 8th day of April A.D., 2025.

ESCAMBIA CHILDREN'S TRUST

By: _____
Rex Northup M.D., Board Chair

ATTEST: _____
Lindsey Cannon, Executive Director

Twin Oaks Juvenile Development, Inc.: CARE's Grant Programmatic Application (Submitted)

Section 1 - Agency Information

Grant	CARE's Grant Programmatic Application			
Organization	Twin Oaks Juvenile Development, Inc.			
Organization Name	Escambia Connects			
Organization Address	Address	City	State	Zip Code
	2070 N. Palafox St.	Pensacola	FL	32501
Organization Telephone	8507413718			
Organization Website	https://www.twinoaksfl.org/escambiaconnects			
CEO/ Executive Director	Tony Read			
Contact Person	Celena Hayes			
Title of Contact Person	Area Director			
Contact Person Telephone	8503248907			
Contact Person e-mail	celena.hayes@twinoaksfl.org			
Created By	Tarrah Holton			
Modified By	Tarrah Holton			
Amount Requested ECT	\$49,940.00			
Total Organizational Budget	\$1,094,347.00			

Section 2 - ECT CARE's Grant Application Overview

Introduction

ECT CARE's Grant Application Overview

Escambia Children's Trust (ECT) conducted a needs assessment in 2022 to identify the greatest issues facing children, youth and families in Escambia County. The assessment identified 4 main priority needs.

1. Children are Healthy
2. Children are Ready to Succeed in School and Life
3. Children are Safe and Protected from Abuse and Neglect
4. Children have Supports to Help Them Avoid Risky Behaviors

Community Engagement and Outreach grants are an approach ECT utilizes to meet the community's needs tied to the 4 themes. These grants provide community partners with an opportunity to seek funding for existing programs, advocacy efforts, or events/activities that support children and families in Escambia County. The CARE framework for community grants can be applied across various sectors, from health and education to environmental sustainability and orchestrating transformative outcomes that benefit the future of our community. By focusing on these core areas, the mini-grant one time funding options can help foster more inclusive, resilient, and empowered communities.

Escambia Children's Trust will award grants of up to \$50,000.00 annually.

EACH ORGANIZATION IS ONLY ALLOWED TO SUBMIT 1 APPLICATION FOCUSING ON 1 OF THE 4 FUNDING PRIORITY ANNUALLY. BEFORE PROCEEDING, PLEASE ENSURE THIS IS THE CORRECT FUNDING PRIORITY APPLICATION.

ECT CARE's Grant - Programmatic Application

Programmatic Application Areas of Focus

- *Community - Programs that promote community engagement, civic participation, and positive relationships with law enforcement.*
- *Access - Initiatives that enhance existing program access to healthcare, education, and physical/safety factors.*
- *Access - Enhancing existing community programs, and/or collaborative projects that provide direct services to children and young people.*
- *Access - Offer participant performance incentives to address academic performance, chronic absenteeism/truancy, or increase positive behavior.*
- *Empowerment - Supporting programs that encourage youth engagement, community violence prevention activities, and/or the development of collaboratives providing mentorship through lived experiences.*

If you have any questions related to the ECT CARE's Grant, please reach out to ECT.

Email: info@escambiachildrenstrust.org

Phone: 850-475-4980

I have read and understand the information provided in this section. My proposed service/program/pr

General Terms

I acknowledge and understand programmatic data or data updates for each measure are due monthly.

Section 3 - Abstract

Application Title

Title of the proposed service/program/project.

Escambia Connects Mental Health (ECMH) Youth Ambassador Program

Abstract

Include a brief abstract of the proposed service/program/project. The abstract should provide an overview of what you intend to accomplish in the proposed service/program/project, including the intended impact of the proposed activities.

The Escambia Children's Trust's March 2024 Indicator Report Card outlines the effectiveness of current programming aimed at improving the lives of children in Escambia County. In October 2023, through funding from the Escambia Children's Trust, Twin Oaks implemented Escambia Connects model providing informal mental health support using a 4-tiered approach to service delivery. Each tier is designed to provide specific services that both fill existing gaps in the local mental health system of care and increase access to systems of care. As a community-led program, feedback for programming after tier program completion was created to increase access to supports that help avoid risky behaviors. This feedback created the need for an additional program component to empower youth K-12 to increase awareness of mental health needs in the most underserved and marginalized communities in the county. Twin Oaks always strives to provide the right level of service, at the right time, and in the right dosage. Beginning May 1, 2025, Twin Oaks proposes to address core indicators that fall under Theme 4: Children Have Supports to Help Them Avoid Risky Behaviors by implementing the Escambia Connects Mental Health Youth Ambassador Program which will focus on continued youth engagement through individual and group activities, violence prevention through awareness and outreach campaigns, and collaboratives through peer mentorship, barber mentoring, and informal support mentoring/tutoring.

Section 4 - Organizational Capacity

Mission Statement

Organization's current mission and goals.

Twin Oaks Juvenile Development, Inc. (Twin Oaks) is a private, non-profit corporation founded in 1998 to provide services to children and families in Florida. For the past 25 years, Twin Oaks has executed a mission to provide quality services that promote the development of successful, responsible, productive, and accountable citizens by fulfilling the social, emotional, physical, and spiritual needs in a caring and supporting environment. Our mission is, "to forever touch the lives of those we serve." This vision includes providing a continuum of comprehensive, value-based programs to meet the diverse needs of the youth and families we serve. It is Escambia Connects' motto "Healthy Connections Build Strong Minds" that reminds us of the core program goal, which is to connect youth to individuals and resources within their own natural environment to help support and increase knowledge, which will in turn build stronger, healthier mindsets open to growth and opportunity. We take this mission seriously, and we achieve it in partnership with our youth and families because we have built a fine-tuned and well-established program model, and because we utilize strong and effective management processes that focus on service delivery, outcomes, oversight, and accountability.

Organization Description

Describe the current programs your organization offers. Include the number of current participants for each program.

Twin Oaks currently operates residential and community-based programs for both boys and girls, under contract with the Florida Department of Juvenile Justice and the Florida Department of Children and Families. Specifically, Twin Oaks Juvenile Development, Inc. operates the following programs:

Community-Based Services:

Project Connect - provides re-entry/transition and desistance services for over 425 boys and girls continuously under contracts with DJJ and Jacksonville's Kids Hope Alliance operating in the North Region (Circuits 1, 14, 2, 3, 4, 5, 7 and 8), 41 of Florida's 67 counties, since July 2013. For the past 12 years, this program has maintained an office and operated in Pensacola.

Twin Oaks Community Services - provides dependency case management, adoption, diversion and safety methodology services to DCF youth who are at risk of being removed, or have been removed, from their homes due to abuse, abandonment, or neglect. This service has been provided since August 2019. In FY 23-24, 364 children were served in adoption, 1,163 in case management, and 231 in visitation.

Twin Oaks Forensic Outpatient Services - provides community-based competency restoration services in all Florida judicial circuits to over 210 boys and girls under contract with DCF since 2001.

Youth Work Experience Program - teaches employability skills and provides real-world work experience for DJJ and DCF youth in residential programs to earn money to pay restitution, costs and fines, and to prepare for independent living. This program is funded and operated through a partnership with the FL Department of Transportation (DOT) and has been operational since 2005. Program serves 25-40 youth per month.

Boys & Girls Clubs of Tabula Rasa - Twin Oaks is the only private juvenile justice provider in America to hold a charter from the Boys & Girls Clubs of America to operate Boys & Girls Clubs in both residential and community settings. Services are provided in all Twin Oaks residential programs and community diversion services are offered in Liberty, Madison, and Calhoun County School Districts. These diversion services have been provided since 2007. Average daily attendance is 412.

Escambia Connects - Twin Oaks' newest community-based program, provides informal mental health and mentoring services for over 100 children at a time in two inner-city marginalized zip codes under contract with the Escambia Children's Trust utilizing a highly successful and innovative graduated, multi-tiered approach much like the model proposed herein.

Residential Programs:

DOVE Academy - provides substance abuse, mental health, and vocational services for 38 girls, ages 13-18, under contract with the Florida Department of Juvenile Justice. Twin Oaks is the only provider to have ever operated this program since its inception in 2006.

Liberty JUST and TOVA II - provides intensive mental health services for 32 boys ages 13-18, and twelve boys, ages 10-13 under contract with the Florida Department of Juvenile Justice.

Apalachicola Forest Youth Camp - provides secure residential competency restoration services for 48 boys and girls under contract with the Florida Department of Children and Families. This is the only stand-alone residential program for youth who are incompetent to proceed in the nation.

Waypoint North Academy - an 18-bed group home for boys ages 10-18 who are sexually aggressive under contract with the local Community Based Care organizations and licensed by the Florida Department of Children and Families.

Waypoint North Loyalty Program - An 18-bed group home for difficult to place boys under contract with the Community Based Care organization based in Gainesville and licensed by the Florida Department of Children and Families.

Waypoint North Shelter Care Program - an 18-bed temporary emergency shelter program for dependent boys that provides assessment and recommendation for a more permanent or long-term placement. The program is licensed by the Florida Department of Children and Families.

Harriet's Haven - a 24-bed group home for difficult to place girls under contract with eleven Community Based Care organizations in Florida and licensed by the Florida Department of Children and Families.

Waypoint South Foster Care Group Home - a 32-bed foster care group home serving difficult to place adolescent boys who are in need of structure, life skills, education and vocational education services.

Capacity and Resources

Provide an explanation of your organization's capacity to manage and administer the proposed service/program/project.

With various aforementioned service contracts with DJJ, DCF, CBC organizations, DOT, and the City of Jacksonville, and a total operational annual budget of just under \$42M currently under contract, and with now over 25 years of very successful experience in these industries, Twin Oaks is a substantial and respected provider of juvenile justice and children and family services in the state of Florida. We are a founding member of the Florida Juvenile Justice Association. Our funding, as is our management team, is as strategically diverse as it is operationally creative. Six of our ten program managers, all tenured professionals in their respective fields, are from the minority population, three of them are women. The staff hired for this program will also reflect this diversity and be community-centric. We believe in being social problem solvers and do not take on contracts just to increase revenue. We are a Florida-born, Florida-only agency, so we believe that the people we serve are our neighbors or might be one day. Therefore, we only choose to pursue work that is in the best interest of the citizens of our great state. We believe in rehabilitative services rather than punitive services and our diverse contracts reflect that. We want to solve problems, cure social ills, and restore communities to once great prominence. Creating substantial social value is our agency-wide purpose. We believe that, although this program is a nominal portion of our total annual budget, the impact it can make on children and at-risk youth in the specific communities and census tracts identified in this RFP is incredibly important to the Escambia County community that a large portion of our staff call home.

For the contract proposed in this RFP response, as we currently do in all of our contracts, Twin Oaks will be substantially invested with in-kind contributions. The Twin Oaks Director of DJJ Community-based Services, the Northwest Project Connect Area Director, the Project Connect Quality Improvement and Training Coordinator, the Project Connect Education/Vocation Director and the Project Connect Human Resources Representative as well as the Twin Oaks corporate team which includes the CFO, payroll and accounts payable/receivable managers, will all contribute significantly to this program without direct expense to the budget. The collective experience of these professionals is quite substantial and is always at the ready to assist this program. In addition, the program will receive operational support and guidance from the agency's CEO and COO who collectively have 70+ years of experience in children and youth program management and leadership.

Of course, the staff assigned to this grant work will be a part of the current, active Escambia Connects Team and will work directly with and integrate into the existing team structure to enhance current services as described in the program abstract. Therefore, the support, administration and management for this grant will mirror the Escambia Connects program, making it a seamless addition and enhancement to current operations.

Organization History

How has your organization established trust in the community you wish to serve?

Twin Oaks Juvenile Development, Inc. is a 501(c)(3) private, non-profit corporation established in 1998 by our CEO, Donnie Read, a former high school principal and award-winning football and baseball coach with a passion for helping the most vulnerable youth in Florida. With a belief that as native Floridians these are all our kids, and we must do better by our own, he launched a single residential juvenile treatment program that has grown into a multi-faceted, CARF-accredited, comprehensive youth service agency with corporate offices located in Tallahassee and program offices throughout Florida to include Pensacola for the past 12 years. With over 450 employees, Twin Oaks currently operates six community-based programs and five residential treatment programs for boys and girls under contracts with the Florida Department of Juvenile Justice (DJJ), the Florida Department of Children and Families (DCF), the Florida Department of Transportation (DOT), the City of Jacksonville's Kids Hope Alliance, Escambia Children's Trust (ECT) and multiple Community-based Care Organizations including the NWF Health Network.

The core leadership team of Twin Oaks possesses a combined 300+ years of experience in the field of juvenile justice and children and family social services. As part of the community-based services division, Twin Oaks just completed our 12th year operating DJJ's north region transition and aftercare program called Project Connect for youth ages 10-18 in 41 of the state's 67 counties, to include Escambia County. Project Connect contracted core services include education, vocation, transportation and mentoring services along with our self-assertive family support services. Project Connect has a documented that 93% of youth have not recidivated while participating in the service resulting in a 7% recidivism rate. Only 10.6% of program participants recidivated within one year after completion of the program.

Since October 2023, Twin Oaks has operated Escambia Connects in the 32505 and 32501 zip codes in Escambia County via a graduated tier-level approach to service delivery. Tier 1 services include a mental health supports awareness campaign that focuses on breaking the stigma of mental health needs and identifies children and youth in need of these supports. As needed, youth are referred to a local barber or trusted mentor to provide a basic level of mentorship and care. Tier 2 includes informal mental health support specialists who provide in-home and in-community services of basic mental and behavioral supports that are evidence-based, effective and appropriate for this level of service. Tier 3 services include case management services for children and youth who have been assessed to be in need of evidenced-based trauma-informed or mental health support needs beyond the basic level of care. Tier 4, the highest level of informal care, is directed by mental health case managers and incorporates evidence-based services that fill the gaps before, during and after formalized mental health treatment.

Culturally Rooted

Leadership is essential for a successful program as well as establishing community trust. How has your organization been a leader in the geographic area you wish to serve?

The Escambia Connects program is, by design, person and community-centered. The program's tier levels 1 and 2 recruited volunteers and staff directly from the geographical area targeted for services, which includes 32501 and 32505. Most staff and volunteers have a deep knowledge base or lived experience similar to program participant and community members. This positions staff in a natural leadership role with a built-in advantage of quickly establishing trust with participants and community members. The program approach remains community-led with a Community Advisory Board made up of members of the community to include the President of the NAACP, a PhD. Level Psychologist, City of Pensacola Police Captain, participant caregiver, and a local Senior Church Pastor. All members are leaders within the participant community. In addition, the program has five volunteer barber mentors who are also barbershop owners in the participant community.

Both Tiers 3 and 4 of the Escambia Connects model are focused on increasing access to care and timely referral to services with almost immediate service initiation. Tier 3 focuses on family and sibling relationships. Tier 3 staff have designed an innovative ECMH Youth Ambassador Ball that will center around Dating and Relationship Violence Awareness facilitated by Tier 3 Lead Connect Case Manager and Connect Case Managers. The Mental Health Connects Coordinator for the program is responsible for oversight of a Mental Health Connects Case Manager and all behavioral health programming. This includes the establishment of working partnerships with 142 organizations within the Escambia County provider and nonprofit networks. This speaks volumes about the leadership and trust established through the tier-level design with both the participant population and provider organizations.

Program completion includes administering satisfaction surveys to youth and parents. Opportunities to provide open-ended feedback are provided as part of the surveys. Escambia Connects parent survey result findings indicate 99% of parents feel the program helps people to better understand the impact of mental health within the community. Parent response to survey questions also indicates 100% of parents would recommend Escambia Connects to a friend. Additionally, 99% of parents report participation in Escambia Connects has improved their opinion regarding Escambia Children's Trust programming to the point they would be willing to participate in other ECT-funded programming.

Prior ECT Contracts

Contracted with ECT past 24 months

Has your agency and/or any prospective subcontractor contracted with Escambia Children's Trust in the past?

Yes

ECT Combined Contract Details

Prior ECT Contract Details

Contract Price	Contract Number	Project Description	Other Contract Identifying Information
1094347	#2022-03	Escambia Connects	Informal Mental Health Support

Section 5 - Program Design

Funding Priority

Select the Funding Priority.

Select One

Program Description

Describe the proposed service/program/project you intend to implement. Including the priority need(s), identified in the ECT Core Indicators report, your service/program/project will address. The Core Indicator report can be found at <https://escambiachildrenstrust.org/core-indicators/>.

ECMH Youth Ambassador program will support youth engagement through awareness/outreach campaigns and individual task completion related to sharing knowledge learned while in the program. Youth Engagement will be continuous through volunteer participation and engagement in the program. Escambia Connects Community Advisory Board (CAB) consists of leaders within 32501 and 32505 zip codes. Captain Reese is a member of the CAB and will be asked to partner with Escambia Connects for a meet and greet with members of law enforcement and program youth. Youth will be encouraged to build rapport with officers to discuss how they may partner together for community violence prevention activities. Examples of current opportunities made available to existing Escambia Connects youth include participation in programs such as Dream Big and Male Blazer Academy. Both are law enforcement-oriented programs funded by the Escambia County Sheriff's Office Foundation. ECMH Youth Ambassador Program will also provide opportunities for continued benefits for youth in need of continued support with opportunities to both provide and receive mentorship through lived experiences. This will be provided via opportunities for continued mentorship with Escambia Connects program staff, informal support volunteers, and barber mentor volunteer contacts. In addition, youth will be provided opportunities to mentor peers through sharing their own experience through participation in Escambia Connects.

The ECMH Youth Ambassador program will provide youth with training, education, and opportunities to be true community change agents who work to reduce stigma and create a positive perception toward mental health. This will be accomplished through raising awareness of common mental health issues in the community. Program participants will utilize the skills they have gained through participation in Escambia Connects to educate and inspire others in their schools and communities.

The ECMH Youth Ambassador Program will address the 4th Theme outlined in the Indicator report which is "Children have support to avoid risky behaviors." Specifically, the Ambassador program will address indicators specific to this theme to include mental health, childhood hunger, and reduced crisis hospitalizations. These indicators are already embedded in the Escambia Connects informal mental health support model funded by Escambia Children's Trust. The ECMH Youth Ambassador Program will include a leadership, relational skill building, employability skills training, implementation of permanency planning, and self-development programming uniquely different than tier level programming. Youth selected will be recommended by Escambia Connects staff to participate voluntarily to become an informal mental health support for others to avoid risky behaviors. The program will specifically benefit youth seeking opportunities to build leadership skills and gain experience in mental health and/or helping professions.

Core indicators of Theme 4 will be addressed through the following -

Mental Health - All ECMH Youth Ambassador program participants will have completed a minimum of 1 Escambia Connects Tier level 2, 3, or 4. They will have received psychoeducation/resiliency skills development through the use of approved curriculum. Youth will have been assessed using pre and post assessment measurements to demonstrate improvement in a minimum of 1 risk or protective factor using the Benevolent Childhood Experience Questionnaire and/or the Child Adolescent Functioning Assessment Scale (CAFAS). In addition, they will have completed Youth and Parent Satisfaction Surveys prior to Escambia Connects program release. These assessments along with recommendation from assigned Escambia Connects staff will be required to verify completion of Escambia Connects program prior to joining the ECMH Youth Ambassador Program.

ECMH Ambassadors will be expected to participate in informal mental health support activities in a group and individual setting. They will share experiences in the program and be advocates for mental health awareness to reduce the stigma of mental illness in their homes, schools, and community.

Childhood Hunger will be addressed as a core indicator with healthy snacks available at all program events and at the office if youth are in need. Family meals will be provided monthly with an open invitation for families to join together to eat dinner. Resources to address food insecurities are provided through connection to resources outlined in ECT Resource Guide, 2-1-1, and the Escambia Connects database.

Reduced Crisis Related Hospitalizations is a performance measure and program goal for Escambia Connects. This will be mirrored in the ECMH Youth Ambassador Program with a goal of reducing law enforcement-initiated Baker Acts through awareness, education, and outreach in targeted zip codes. Currently, in Escambia Connects, this performance measure has identified only 2 participant Baker Acts. Neither were law enforcement initiated.

Violence Prevention - As part of this funding request, Escambia Connects will add 6 violence prevention awareness month themes to outreach led by ECMH Youth Ambassador Program participants.

Geographic Area

Indicate the location where your services will be provided and describe how you will overcome any transportation barriers.

Services will be provided in the same geographical location as our Escambia Connects program, which includes zip codes 32501 and 32505. In addition, the program will provide Escambia Connects outreach to 32503 and 32506 which fall under Escambia Connects Mental Health (ECMH) Youth Ambassador Program outreach activities. Priority will be given to referrals in the original 32501 and 32505 service area. However, with the additional two zip codes, additional emphasis will be placed on violence prevention and awareness based on the increased law violations and arrests of juveniles in these designated zip codes. ECMH Youth Ambassadors will be leaders in their community advocating for awareness of mental illness to reduce the stigma associated with formal help seeking. They will be an extension of Escambia Connects program in the community that will have a direct impact on the youth, families, and community of the 32501 and 32505 areas of Escambia County. In addition, they will be available to provide outreach, along with Escambia Connects program staff in zip codes 32503 and 32506 which are documented areas with high arrest rates for juveniles. Not only will ECMH Youth Ambassador Program enhance Escambia Connects' current program offerings, but it will also allow for Tier 1 Outreach/Awareness campaigns to expand to other geographical areas with high rates of juvenile arrest and school referrals to law enforcement.

Escambia Connects is a community-led model deeply embedded in the geographical areas we serve. Escambia Connects program services are provided in the youth's home and community. Our staff travel to the youth and family which eliminates transportation barriers. However, when program activities are made available to youth, transportation may be provided by Escambia Connects staff via the Escambia Connects program van and/or staff members' personal vehicles. Staff are responsible for submitting monthly travel reimbursement through the Escambia Connects program SharePoint site for work related travel. In addition, Escambia Connects and ECMH Youth Ambassador Program will strive to teach every youth and family how to utilize local transportation options such as ECAT and Uber when needed.

Meet Access to Services

How did your organization determine the community's need for this programmatic request?

Based on participant and stakeholder feedback, current program youth will benefit from enhanced and extended services through Escambia Connects. This was determined through feedback from youth, families, community members, and staff through observation, interview, and survey data. Escambia Connects has attempted to establish an opportunity for extended program participation through the addition of a similar Escambia Connects Ambassador component. To date, this has included the development of a program agreement, program overview, and activity reporting form. While youth, parents, and program staff are supportive and eager to include this level of programming, there have been barriers to its successful program launch. This component was not included in the original program model for Escambia Connects. It's not included as a service in the program's current contract with ECT nor does the program have funds designated for the provision of these services. This has required current staff to take on additional duty assignments in addition to assigned work duties. Current funding is not designated for ambassador program activities which are designed to be beneficial after a youth's tier level program delivery and program release. This has caused significant barriers considering we have a community-led interest and request for these services. Escambia Connects currently has youth signed up but no funding to support this level of service delivery. It is our hope that we may resolve these barriers through the benefits of additional funding to accommodate participant, parent, staff, and stakeholder requests.

As part of a community-led model, Escambia Connects has a Community Advisory Board (CAB) which provides input to drive service delivery. Escambia Connects also collects program satisfaction data via Youth and Parent satisfaction surveys. Feedback from the CAB, satisfaction surveys, and interviews with youth, families, and stakeholders have consistently been for the expansion of services to other zip codes in Escambia County. In addition, satisfaction surveys reflect this same feedback related to the needs of the community. Youth and families participating in the Escambia Connects program have identified the extension of services to benefit those with a desire to gain more benefit from the informal mental health support offered through the design of an ECMH Youth Ambassador program.

Satisfaction survey feedback on the open-ended survey question "What did you like least about the program?" resulted in a common response of "case having to close." Another common response to, "What would you like to see the program offer in the future?" resulted in response of "more time with case manager." Parent satisfaction surveys have also indicated the need for more etiquette and relationship focus to help youth build more prosocial healthy relationships with peers.

Many of our youth have found program completion to be a difficult experience when they have become so accustomed to the support they have been provided. The relational benefits of continued mentoring can't be denied. Some youth simply aren't in a place where they are ready to disconnect from the informal mental health support they have received and connections they have made with staff. For the first time, youth are able to attend summer camps, get a new pair of shoes, take boxing

lessons, have their own laptop computer, start college, join the military, start a business, or have fun with their siblings. These youth are excited about what they have learned and want to share it with others.

Program Values

Values influence the behavior of youth. How does your program address negative values associated with your targeted area of focus?

Our program acknowledges negative values by incorporating a triangulation of data sources to identify and build individual protective factors that will support youth mental health. This includes knowledge that underlying all negative values are unidentified and unmet needs. We implement targeted interventions that foster resilience and promote positive change. Through consistent engagement within the participant community, we have ongoing access to those most impacted by our program's goals. We address this by promoting empowerment within all aspects of our program culture. By focusing on strengths and providing support, we transform challenges into opportunities for growth, enhancing overall well-being, and build lasting connections that will remain long after our active presence in participants' daily lives.

We believe that one of the most important things we can do within our programs is to establish a strong culture that promotes teaching, encouraging, learning, and rewarding. It is our expectation that staff will serve as role models for the youth we serve and to ensure that youth are safe and productive. We also believe in exposing youth to as many unique opportunities as possible during their involvement in a Twin Oaks Program, so that they will continue on the same path once released. Diversity and inclusion will always remain core to the Escambia Connects model to include the ECMH Youth Ambassador's program component. Honesty, transparency, flexibility, ability to adapt to life changes, resiliency, and humbleness are all values that will be enforced within this program expansion and enhancement opportunity.

Addressing negative values held by the African American Community in relation to our core program components is the reason why we exist. The stigma associated with mental health is addressed through informal mental health supports within the youth's natural network of resources close to them. It is essentially addressed through education, awareness, and empowerment of not only self but of others. It involves the individual and collective experience of a predominantly black participant population. Because of this, the ECMH Youth Ambassador Program will maintain an Afrocentric Approach at its core foundation with emphasis on protective factors that reduce the long-term effects of trauma. The overlying goal of all levels of program participation includes the communication of shared experiences in overcoming and persevering through the challenge of negative values to become empowered, mentally healthy, and resilient members of an elite group of K-12th grade students with expertise and knowledge of how to transform negative opportunities into positive experiences while challenging belief systems based on generational trauma. This is no easy task, but one the ECMH Youth Ambassadors will enthusiastically confront as part of their ongoing efforts to increase awareness of mental health, expand avenues to seek healthy informal and formal connections, and target strategies to improve the overall well-being of others.

The selected area of focus included in Theme 4 of ECT Core Indicator Report remains the core focus by the continued connection to prosocial positive supports so that all "Children Have Supports to

Help Them Avoid Risky Behaviors.”

With the focus on continued informal mental health support, ECMH Youth Ambassadors will provide education and awareness to decrease the stigma of mental health while also benefiting from continued support needed to build leadership and credibility with members of their own communities. They will become role models and prosocial informal mental health support for others. As described in the RFP solicitation, taking risks is common in adolescence, and can lead to serious, long-term, and life-threatening consequences. Escambia Connects will continue to model after the community-based service models of Project Connect and Escambia Connects with the continued use of embedded psychoeducation and evidenced-based curriculum to enhance the ECMH Youth Ambassador Program component. As outlined in ECT indicator reports, the selected theme will -

- 1) Support and strengthen family functioning through opportunities for family activities, family meal nights, Strengthening Families Curriculum, and Family Reintegration Circles
- 2) Make communities safe and supportive of children and youth through education and awareness campaigns
- 3) Promote involvement in high-quality activities outside of school to include participation in prosocial activities and direct client assistance funding
- 4) Encourage the development of sustained relationships with caring adults through mentorship
- 5) Provide children and youth opportunities to build social and emotional competence through participation, which will build leadership skills that can be used to reach future goals

ECMH Youth Ambassadors will be agents of change within their community. They will be encouraged to use their voice to bring awareness to mental health and use their actions to support themselves and their communities.

Dosage of Services

List the dosage of your proposed service/program/project (i.e. year round, school year, summer, number of weeks, days, and hours you will offer programming).

ECMH Youth Ambassador Program will have the capacity to provide individual and group services year-round. Services will be provided outside of school hours and on weekends at a time convenient for each youth participant. At times, ECMH Youth Ambassador Program may conduct outreach in educational settings with permission through partnerships with Escambia County public and private schools. If services are provided in the school setting, it will be outside of curriculum instruction hours. ECMH Youth Ambassadors may choose to remain as an active participant in this program component for up to a year after Escambia Connects program completion. Dosage of service will include a monthly, quarterly, and annual service schedule with options for group, individual, and independent participation for all youth enrolled.

Monthly Dosage of Services -

Program ambassadors will complete 2 approved activities to promote mental health awareness each month. Debrief of activities will be conducted.

Program Ambassadors will attend 1 group event monthly, which may include an event scheduled on the Escambia Connects' event calendar, a group event coordinated specifically for the Ambassadors, a workshop, a training, and/or an independent group event where they are able to represent Escambia Connects in a group setting.

In lieu of a group activity, a youth may choose to complete an individual activity such as participation in employability skills training, educational support/tutoring, or vocational training or certification program.

Program Ambassadors will receive 1 face to face and 1 telephone call monthly from a member of Escambia Connects to review permanency planning and referral follow up, if applicable.

Quarterly Dosage of Service

Program Ambassadors will have an opportunity to participate in a summer field trip specifically coordinated for the Ambassadors to gain awareness and insight into the African American influence in Pensacola, FL and/or surrounding areas. They will be offered the opportunity to attend a summer field trip to the African American Heritage Museum and the African American Heritage Walking Tour.

Program Ambassadors will be offered the opportunity to participate in the Fall field trip to Montgomery, Alabama to the Rosa Parks and Civil Rights Museums.

Annual Dosage of Service

Program Ambassadors will be celebrated through a formal event to be held in February 2026 called The Ambassador's Ball, which will be held to promote awareness of Dating and Relational Violence.

Executable Services

With the amount awarded, how is your organization going to ensure the proposed dosage and number served are met?

The program will ensure executable services are met to resolve current barriers in Escambia Connects' ability to implement and maintain requested programming by program participants and families. Currently, we do not have staff allocated to focus solely on coordination of this level of programming. The program has attempted to implement an Ambassador component only to find we do not have the proper staffing to empower youth to reach full potential after program completion. To ensure the program's success, the following executable services are needed:

Staffing -An Ambassador Coordinator will oversee the coordination of activities and administrative tasks required to provide enhanced and expanded services through ECMH Youth Ambassador Program. This position will be a part-time member of the program's leadership team. Duties will include: Facilitation of all Ambassador-related service delivery to include opportunities to participate in a monthly community outreach event or awareness campaign. Providing marketing materials centered on monthly awareness theme and mental health awareness activities. Coordinating and facilitating connection to Escambia Connects staff member for monthly mentor sessions with options for mentoring conducted by EC program staff, volunteers, or barber mentors. Experience with community engagement and knowledge of the geographical area served preferred. Program curriculum will be reinforced and may be provided in group or individual sessions with a peer, program staff, or leadership. Expectation to maintain the case file and all individual youth records for the program component. Youth records will contain, at minimum, signed ambassador agreement, updated consent forms, intake survey, mentor log, permanency plan, sign in sheets for group activities, monthly activity reports, etc. Responsible for data entry for Escambia Connects database as well as SAMIS.

Monthly Independent Activity Reports:

Each month of program participation, ECMH Youth Ambassadors will turn in an activity report to document activities for youth record.

Monthly Group Activity documented via a program attendance log documenting group activity participation that will be entered in SAMIS.

Monthly Mentor Contact documented via mentor logs maintained by the ECMH Youth Ambassador Coordinator. A documented mentor contact provided by EC staff, barber mentor volunteer, and/or informal support volunteer will be noted in the youth's mentor log and entered in SAMIS as attendance.

Permanency Plan Review conducted monthly with follow up relation to education, vocation, mental health, employability, and prosocial activity goals.

Ambassador Ball incentive for active participation by providing an opportunity to attend a formal event hosted by EC highlighting ECMH Youth Ambassadors. Coordination of activities and preparation will be a program-wide effort to teach relationship skills to prevent dating/relationship violence. Program staff will assist with formal attire through donations and thrift store finds. This will be an opportunity to learn proper etiquette in a more formal setting.

Violence Awareness Campaigns

Stalking Awareness - January

National Teen Dating Violence and Awareness - February

National Youth Violence Awareness Week - March

Child Abuse Awareness - April

Gun Violence - June

Domestic Violence Awareness - October

At-Risk Nature

Describe your service/program's target population. Include the number of participants to be served and their demographics (e.g., race, age range, gender, low-income status, etc.).

Target populations include youth residing in zip codes 32501 and 32505 of Escambia County. The youth populations in the two selected zip codes exhibit both high social vulnerability and high levels of poverty. We have taken the liberty to cross-reference and overlay the census tracts in each zip code with the Pockets of Poverty study from the Haas Center at the University of West Florida and the Center for Disease Control's Social Vulnerability Index (SVI) for both zip codes. In doing so, we know which specific census tracts have very high poverty rates and also have the highest SVI index. Those are census tracts 4 in 32501 and 17 and 19 in 32505. Those three census tracts alone contain 1,534 children and youth under 18 years old, who are in very high poverty and are at the highest level of social vulnerability. That is an astounding statement of need and was the catalyst for the Escambia Connects program design, which was highly influenced by the success in the Project Connect model that's been in place for the past 12 years in Escambia County.

However, there are also eight census tracts within the identified zip codes that are High/Highest and High/High in these same measures. These combined census tracts contain another 2,122 children and youth under 18 years of age who are highly likely to be in need or at-risk of needing the mental health support services funded by ECT through Escambia Connects. ECMH Youth Ambassadors will concentrate efforts in the census tracts with the highest identified need and allow the Pockets of Poverty and SVI index data to drive our service provision in these marginalized areas. In all census tracts that touch or are completely within both zip codes, there are 13,324 youth under 18 years of age, and 4,447 of these children and youth (33.4%) are considered to be in poverty.

Participant capacity will include an average of 25 youth participants at any given time. The target population for the ECMH Youth Ambassador Program will be youth having completed Tiers 2, 3, or 4 with individualized programming based on tier level. The youth will be recommended for participation by their assigned Escambia Connects staff member at the time of discharge. Recruitment and selection for the ECMH Youth Ambassador Program will be conducted by Escambia Connects program staff. Program staff will recommend youth for participation in the program.

The program will be accessible to the same youth demographics as the Escambia Connects program. Programming will be available to both boys and girls. Age range will include youth 5-18 years old at the time of referral to Escambia Connects. Youth may be male or female.

Services and Activities

Describe how your efforts will support the creation, enhancement, and/or expansion of direct services to serve at-risk children and youth within the identified area of focus.

ECMH Youth Ambassador program component will create, enhance, and expand direct services to at-risk youth in the identified areas of focus through the provision of leadership and skill-building opportunities that will empower them to be the best they can be. They will serve to inspire others and be agents of change. They will educate others while also continuing their own personal growth by increasing efforts to reach goals outlined in their Escambia Connects (EC) Permanency Plan. Group activities will include providing outreach through the delivery of violence prevention awareness themes six of 12 months throughout the year. ECMH Youth Ambassadors will provide peer mentoring through lived experiences during participation in activities such as Family Night, field trips, and group mentoring activities. Participation will enhance existing knowledge and community connections through the inclusion of one mentoring session each month with an informal mental health support conducted by an Escambia Connects program staff member, services such as tutoring from informal support volunteer, or a barbershop haircut with a volunteer barber mentor. A permanency check-in will also be conducted by an Escambia Connects program employee on a monthly basis to review EC Permanency Plan goals for informal mental health support, employment, education, and prosocial activities. Permanency Plan goals are established prior to Escambia Connects program completion. This will be the guide for youth to continue forward success through continued affiliation and participation with Escambia Connects programming. Each youth will turn in monthly ECMH Youth Ambassador Program activity forms. These forms will clearly document participation in a minimum of 2 independent activities recommended from a list of options available for participants to choose from based on their comfort level and goals.

Service and activities will be distinctly different than Escambia Connects tier level services as youth learn skills to become leaders within their community. All youth will gain documented Employability/Volunteer Experience with all participation hours summarized as volunteer hours in mental health-driven services. Participants will be provided a letter of support and documentation of volunteer or community service hours for all program activities. This will be summarized in an exit letter from the program. It may also be provided during the program at participant request.

Activities may include vocational training and mentorship, workshops, community service, team building, meetings with community leaders, developing leadership and communication skills, advanced resiliency skill building, aftercare or transition activities, mentoring for self and mentoring others. Benefits for participation include development of leadership skills, volunteer experience, community engagement, and social skill development. Prosocial relationships with positive adults will increase social skills and relationship building through community connections. In addition, direct client assistance will be provided for activities that support employability skills, vocational certifications and trainings on topics that will expose youth to the helping professions. If formal services are needed, a connection will be made through the program's Community Connections partner database.

Enhanced Vocational Certifications/Skill Building/Training Opportunities will be offered to include the following examples:

Hair braiding certification - Braiding kits for practice

Community Health Worker Certification

Aromatherapy Course

Beautician or Barber Shadowing Experiences-internships and/or provide youth with a barber/beauty kit once they complete their training.

Law enforcement ride along

Referrals to Dream Big Program and the Blazer Academy that is run by the ECSO. (Certificates/cards upon completion to show that they gained knowledge in the field

CareerSource EscaRosa- Program for free Apprenticeships.

Job Corps-available for youth 16+ to earn HS diploma and industry certifications.

Data Management Practices

Describe how you plan to measure post-program success. What data will you collect or metric will you measure to determine the impact on participants?

Escambia Connects has been modeled after the Project Connect program since the start of our current contract with ECT. Data collection and data entry have been maintained for 12 years in the Project Connect program, using Microsoft's SharePoint product to collect, compile and organize critical performance data necessary to evaluate the program's performance outcomes and inform data-driven decisions concerning the program's processes and methods of service delivery to our clients. SharePoint is a secure, password-protected, web-based collaborative platform that acts as a content management system. SharePoint lists, within the SharePoint platform, provide a structured way to store and organize data and allow you to create custom columns and define the data type for each column that can be categorized, organized, and evaluated. SharePoint lists are tailored to collect specific data unique to the program's performance measures and outcomes.

The current data collected by Escambia Connects will be maintained and utilized as a starting point for ECMH Youth Ambassador program. Data collected will include but is not limited to basic client demographic data, data specific to each client's family unit, needs assessment, informal mental health supports, community connections, case management, and formal mental health referrals and follow-up. SharePoint lists can be shared with team members, allowing multiple users to access and update the list simultaneously. This promotes collaboration and real-time information sharing among staff.

Information collected in SharePoint is monitored, measured, and reported on through our data analysis and reporting tool called Trendstat that provides the program with comprehensive data-informed decision-making abilities. Escambia Connects program currently collects 118 individual data points in our Escambia Connects Youth Database and 55 in our Informal Support Volunteer database. This data is used to track program participation. As a data-driven agency, it is maintained to review and analyze program operation and management decisions. Similarly, the Project Connect program currently uses 280 individual data points from which to extrapolate data to inform program operational and management decisions. The Project Connect advances in data remain a model for Escambia Connects to build a strong data-oriented foundation. Escambia Connects SharePoint site not only stores individual youth records but also provides a central location for many administrative functions. This includes the Informal Support Volunteer/Barber Mentor Volunteer database which also plays a central role in the payment and invoice process. SharePoint also includes the program's Direct Client Assistance Request database, intake and discharge survey links, BCE pre and post survey link and data reports, monthly travel reimbursement requests, and the Community Connects database.

Data collected in the Escambia Connects youth database includes:

Demographic Information:

- Name

- Gender

- Race

- Date of Birth

- Age

Referral Information:

- Date Referred

- Staff Assigned

Intake Information:

- Date of Intake

Contact Information:

- Address

- Phone Number

Release Information:

-Close Date and Reason

-Survey and Formal Assessment Results

The resulting data collected in SharePoint and analyzed through the Trendstat process is collated annually into a program annual report that graphically illustrates the performance metrics and outcomes of the program for the previous year. This report is distributed both digitally and/or in hard copy to staff, agency leadership, community partners and contract stakeholders to openly share our data and effectively celebrate our successes together. In addition, program reports that keep ECT informed will be produced from the collected data that includes a narrative and data summary of services provided, demographics of the clients and their familial and community impact, a narrative summary of program successes, challenges and opportunities, referrals, services and training provided, referrals to formal mental or behavioral health services, pro-social connections

made, informal mental health services rendered, follow-up services provided and client post-service survey data.

Roll-Out Plan

Commitment is a key component to making a change in the community. What is your plan beyond this 1-year grant award?

The program proposed in this RFP meets the philosophical priorities of Twin Oaks as an agency. We believe in challenging ourselves to provide unique, value-added services to populations that are marginalized due to poverty and social vulnerability. These populations are at-risk, but also at-hope due to the efforts of ECT funding priorities. Fortunately, the expansion and enhancement services requested and described in this RFP also fit our Escambia Connects and Project Connect models perfectly. The model has always been about providing hands-on, community, even street level, systems of care that are tailored to the specific needs of the marginalized population being served and doing that in an efficient and effective manner that empowers each participant as a stakeholder for self and others. The services can be initiated after Escambia Connects tier level program completion. Participants will receive continued mentorship and informal mental health support to remain connected to positive prosocial mentors. Connection to community will ensure participants reach their full potential by becoming leaders and advocates. Building individual capacity to increase confidence in the impact of their own voice as agents of change through voluntary advocacy is transformative. It is also through this system of care that this program will sustain itself long after the contract period. Twin Oaks will highlight the success of the Escambia Connects model in an upcoming video and infomercial intended for potential funding sources to expand services across Escambia County and other geographical locations in Northwest Florida. The Escambia Connects Mental Health Youth Ambassador Program will be an additional component marketed for continued funding past the annual award allowed by this RFP.

Section 7 - Program Measures

Core Component:	Hospitalizations from Mental Disorders
Program Goal:	100% of youth will be able to articulate resources for mental health emergencies
Measure Success / Track Progress:	Success will be measured by monitoring youth activity reports to ensure youth are empowering themselves and others through independent activities to help reduce crisis hospitalizations initiated by law enforcement. This will be measured through review of monthly activity reporting. All youth will receive psychoeducation on responding to a mental health emergency during program intake. This will be measured by participant acknowledgement forms. Data will be reported to ECT the following month on the program's monthly Trendstat report.
Expected Outcomes:	100% of youth will receive psychoeducation on responding to mental health emergencies at program intake

Core Component:	Childhood Hunger
Program Goal:	100% of youth will receive program offering to reduce child hunger insecurities
Measure Success / Track Progress:	Success will be measured by providing youth with direct or indirect services to offset child hunger and food insecurities. Direct services will include healthy snacks or meals provided to the youth during months of participation. Indirect services will be community connections for food insecurities. All youth will be educated on resources for self and others. Data will be reported to ECT the following month on the program's monthly Trendstat report.
Expected Outcomes:	100% of youth will receive direct or indirect services to reduce childhood hunger and food insecurity

Core Component:	Youth Mental Health
Program Goal:	100% of youth will increase knowledge of violence prevention awareness themes

Measure Success / Track Progress:	Success will be measured by participant knowledge of monthly violence prevention awareness themes. Data will be collected monthly through pre/post assessment quiz to assess knowledge on designated violence prevention awareness themes. Youth will demonstrate increased knowledge of awareness themes through pre/post assessment of knowledge. Data will be reported to ECT the following month on the program's monthly Trendstat report.
Expected Outcomes:	80% of youth will participate increase knowledge of violence prevention awareness
Core Component:	Youth Mental Health
Program Goal:	100% of youth will remain engaged in ECMH Youth Ambassador Program required activities.
Measure Success / Track Progress:	Success will be measured by documented attendance in required program activities as outlined in the RFP. The program will collect attendance data via participant sign in sheets. Participation data will be collected weekly through the program's SharePoint site. A summary of each participant's attendance at required events will be reviewed monthly to monitor youth engagement. Data will be reported to ECT on a monthly basis. Data will be reported to ECT the following month on the program's monthly Trendstat report.
Expected Outcomes:	80% of youth will remain engaged in monthly requirements for mental health awareness outreach

Section 8 - Application Budget

Line Item Budget Narrative	Year 1
<p><u>Indirect costs</u> Indirect and allocated program management expense to include HR, payroll, accounts receivable, accounts payable, fiscal budget management, accounting, bookkeeping, insurance management, etc. Calculated at 10% of direct program cost.</p>	\$4,540.00
<p><u>Equipment</u> Laptop computer for program staff, 1 @ \$600 Office printer for program staff, 1 @ \$200</p>	\$800.00
<p><u>Telephone</u> Cell phone expense for program part-time staff. 12 months x \$75 = \$900.00</p>	\$900.00
<p><u>Participant incentives</u> Expenses for program incentives for participants to include achievement and success awards, workshops, team-building activities, and an Ambassador Ball to recognize and celebrate program and individual success in the informal mental health spectrum.</p>	\$4,000.00
<p><u>Advertising & Marketing</u> Expenses include mental health awareness items for local informational campaigns and program logo/branding items to promote the awareness of the program in general.</p>	\$1,000.00
<p><u>Field Trips</u> Field trip expenses for program participants to include local pro-social, historical, educational, cultural enrichment, wellness and informal mental health supports. In addition, this expense includes one group trip to Montgomery, AL to tour the culturally appropriate Civil Rights Memorial Center and the Legacy Center.</p>	\$5,000.00
<p><u>Food and Snacks</u> Food and snack expenses for youth/children when conducting individual and group program activities.</p>	\$2,000.00

<p><u>Direct Client Assistance</u></p> <p>Youth assistance includes expenses related to education support, GED, tutoring, vocational enrollment, vocational training or equipment support, employability skills, employment support such as work clothes or equipment, driver's license, SSN, state ID, birth certificates, pro-social activity enrollment fees, informal mental health support expenses, etc.</p>	\$3,700.00
<p><u>Benefits</u></p> <p>Employee benefit expenses for one part-time staff @ 12% of salary. This expense includes FICA, SUI, FUI, worker's compensation insurance, employer's medical insurance expense, and employer's 401K match.</p>	\$3,000.00
<p><u>Salaries and Wages</u></p> <p>This salary expense is for one part-time Ambassador Coordinator whose duties are described in the grant narrative but include overall management of the Escambia Connects Ambassador program under the supervision of the Escambia Connects Area Director, coordinating all Ambassador events, procurement of all program resources within the assigned program budget, recording and reporting of all program deliverables and reporting program status as directed.</p>	\$25,000.00
Total	\$49,940.00

Budget Amendment for Change of scope



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

Organization Name:	Twin Oaks Juvenile Development, Inc.		
Project Name:	Escambia Connects		
Project Budget Period: MM/DD/YY to MM/DD/YY	10/1/24 - 9/30/25		
Complete this form using MS Excel.			
<ul style="list-style-type: none"> • Submit the proposed project budget using this form ONLY along with your proposal narrative. • Include all revenue and expenses for the proposed project. Net income should equal zero (\$0). • If necessary, add line items to reflect all anticipated revenue and expenses. 			
	Year 2 Original request	Year 2 Amended	Change
Revenue			
ECT Request	\$ 1,094,347.00	\$ 1,094,347.00	\$ -
			\$ -
Total Revenue	\$ 1,094,347.00	\$ 1,094,347.00	\$ -
Expenses			
Personnel (Salary and Wages)	\$ 630,675.00	\$ 643,175.00	\$ 12,500.00
Benefits (Insurance, Retirement, Taxes, etc.)	\$ 74,847.00	\$ 76,347.00	\$ 1,500.00
Legal Services			\$ -
Accounting & Auditing	\$ 16,380.00	\$ 16,380.00	\$ -
IT Services	\$ 9,152.00	\$ 9,152.00	\$ -
Other Professional Services/Contract labor	\$ 39,000.00	\$ 29,000.00	\$ (10,000.00)
Lease/Space Rental	\$ 31,200.00	\$ 31,200.00	\$ -
Utilities (elctricity, water, etc.)	\$ -	\$ -	\$ -
Telephone	\$ 840.00	\$ 1,290.00	\$ 450.00
Internet	\$ 4,800.00	\$ 4,800.00	\$ -
Directors & Officers Insurance			\$ -
Liability Insurance	\$ 39,600.00	\$ 39,600.00	\$ -
Property Insurance			\$ -
Auto Insurance			\$ -
Staff Travel (Local, Out-of-County, etc.)	\$ 15,000.00	\$ 7,500.00	\$ (7,500.00)
Freight and Postage	\$ 1,000.00	\$ 1,000.00	\$ -
Printing & Binding	\$ 4,000.00	\$ 4,000.00	\$ -
Advertising and Marketing	\$ 15,800.00	\$ 16,300.00	\$ 500.00
Office Supplies (Items < \$5,000)	\$ 8,540.00	\$ 9,340.00	\$ 800.00
Subscriptions or Membership fees			\$ -
Software or Apps			\$ -
Professional Development	\$ 2,720.00	\$ 1,850.00	\$ (870.00)
Equipment (Items > \$5,000 each)			\$ -
Fingerprinting and Background checks			\$ -
Food and Snacks	\$ 8,000.00	\$ 9,000.00	\$ 1,000.00
Client/Participant Transportation	\$ 4,800.00	\$ 4,800.00	\$ -
Sub-grants to Partner Organizations			\$ -
Participant incentives		\$ 2,000.00	\$ 2,000.00
Building Maintenance			\$ -
Volunteer Training			\$ -
Program Supplies			\$ -
Vehicle Purchase	\$ 13,080.00	\$ 13,080.00	\$ -
Field Trips	\$ 9,015.00	\$ 11,515.00	\$ 2,500.00
Direct Client Assistance	\$ 40,000.00	\$ 41,850.00	\$ 1,850.00
Match Payments			\$ -
Total Direct Expenses	\$ 968,449	\$ 973,179	\$ 4,730
Indirect expenses (13%)	\$ 125,898	\$ 121,168	\$ (4,730)
Total Expenses	\$ 1,094,347	\$ 1,094,347	\$ -
Net Income	\$ -	\$ -	\$ -