



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

June 10, 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** (Mr. David Williams)
- IV. **Approval of Agenda** (Dr. Rex Northup)
- V. **Approval of Minutes** (Dr. Rex Northup)

***Recommendation:** Staff recommends the Board approve the Minutes of May 13, 2025, Regular Board Meeting, as presented.*

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

Financial Report – Month Ending April 30, 2025

Recommendation: The Finance and Operations Committee recommends the filing of the Financial Report for month ending April 30, 2025, as presented.

- VII. **Public Comments***
- VIII. **Special Presentation** – CMB Visions
- IX. **Business**

Operations

2024-2025_Budget Amendment (Tammy Abrams)

2025-2026 Preliminary Budget (Tammy Abrams)

Resolutions for Board approval: (Lindsey Cannon)

CHS Navigator Program – Year 2 Renewal (Lindsey Cannon)

Resolution 2025-09 authorizing the Executive Director to enter into an agreement with Children’s Home Society of Florida to offer year-two Navigator services to Escambia County children and youth

ARC Help-Me-Grow – Year 3 Renewal (Lindsey Cannon)

Resolution 2025-10 authorizing the Executive Director to enter into an agreement with ARC Gateway to implement the Escambia County Help Me Grow year-three collaborative.

For Discussion:

- Summer Workshop – Call for agenda items / topics (Lindsey Cannon)
- Ethics and Financial Disclosures Reminder (Tammy Abrams)

Programs

- Site Visits (Deborah Ray)
- Community Outreach Collaboratives (Michael Moore)

X. Legal Report (Meredith Bush, Esq.)

- **Interlocal Agreement Draft and Vote to Proceed**

XI. 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
May 13, 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:	May 13, 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, Dr. Rex Northup, Stephanie White, Commissioner Lumon May, Keith Leonard, Tina Cain, Tori Woods; Judge Williams</p> <p>Staff/advisors: : Lindsey Cannon, Executive Director, Tammy Abrams, Director of Finance, Alma Ellis, Board Liaison /Administrative Specialist, Michael Moore, Community Engagement Coordinator, Deborah Ray, Director of Programs and Performance, Meredith Bush, Esq., Legal Counsel; Richard Stone, SAMIS Data Manager</p>		
Not Present:			
	<ul style="list-style-type: none"> • Call To Order 5:30 PM • Approval of Agenda <p style="margin-left: 40px;">Staff requested to amend the agenda in the following ways:</p> <ol style="list-style-type: none"> 1. Remove the Special Presentation 2. Remove “Staff Benefit Package” <p style="margin-left: 40px;">Ms. White motioned to approve the Agenda as amended, Mr. Leonard seconded, all in favor, amended Agenda approved.</p> • Approval of Minutes <p style="margin-left: 40px;">No changes or corrections required, the Minutes stand as presented.</p> • Treasurer’s Report <p style="margin-left: 40px;">Ms. Abrams provided the Financial Report for month ending March 31, 2025. With no unusual findings, the report will be filed for audit.</p> • Public Comment <p style="margin-left: 40px;">No public comments.</p> • Business <p style="margin-left: 40px;"><u>Operations</u></p> <p style="margin-left: 40px;">The Personnel Committee and The Policy/Bylaws Committee met and brought forth the following amendments to the ECT Policy Manual for approval:</p> <ol style="list-style-type: none"> a. <u>Emergency Response</u> 		

Resolution 2025-05 allowing for the creation of Section V (Escambia Children’s Trust Natural Disaster or Other Local Event Response and Paid Leave Policy) of Part One (General Administration) in the ECT Policy Manual as presented.

Ms. White motioned to approve, Mr. Williams seconded, all in favor, Resolution 2025-05 approved.

b. Annual Leave and Sick Leave

Resolution 2025-06 allowing amendment to the ECT Policy Manual, Part 5, Human Resources, deleting Section 5.0, Paid Time Off Leave (PTO) Summary-Employees and creating Section 5.0, ECT Leave Policy as presented.

Ms. Woods motioned to approve, Ms. White seconded, all in favor, Resolution 2025-06 approved.

c. New Hire Paperwork

Resolution 2025-07 amending the ECT Policy Manual, Part Three, Fiscal Operations, Section 4.0, Policies, Subsection 1, Payroll, Subsection (2)(a) New Hires as presented.

Ms. Woods motioned to approve, Mr. Williams seconded, all in favor, Resolution 2025-07 approved.

d. Staff Benefit Package

Resolution 2025-08 -deleted

Staff to continue with same provider for benefits, no vote necessary.

- Discussion: Summer Workshop (Lindsey Cannon)

Ms. Cannon discussed the need for a Summer Workshop for all Board Members (preferably in June or July) to discuss budgetary plans for the next five years. Ms. Ellis to find a date that works for the majority.

- Ethics and Financial Disclosures

Ms. Abrams reminded board members of the July 1st due date to submit documentation for Ethics training and Financial Disclosure statements. A formal notice will be sent in June.

Programs

- Childcare Summit

Ms. Cannon shared that she will be attending a childcare summit on May 28, 2025, hosted by the City of Pensacola.

- Mental Health Taskforce

Ms. Cannon advised the Board she would be participating in the Quarterly Mental Health Task Force hosted by Representative Salzman on May 30, 2025.

- CAREs Grant Update

Ms. Ray provided an update on the CAREs Grants. Staff has had individual meetings with all fourteen CAREs Grant providers to discuss their proposals, goals and metrics. She shared that by funding the CAREs Grants, ECT has met 23 of the 24 ECT indicators. The one indicator not met is Foster Care Placement and the Trust will keep that in mind going forward.

Commissioner May requested and received confirmation that pre and post data will be collected to show the success of each program at a mid-point in the contract.

- Early Learning Coalition

Ms. Cannon presented the Board with a Letter of Commitment received from Early Learning Coalition. Mr. Bruce Watson was present to answer multiple questions from the Board (see video on website).

Ms. Woods motioned to allow Ms. Cannon to sign and return the letter, Ms. White seconded, all in favor. Ms. Cannon will sign and return the letter.

- **Legal Report**

Ms. Bush updated the Board on the recent Escambia County BOCC TIF Exemption Request. A BOCC meeting is scheduled as a follow up request from the 5/1/25 BOCC public hearing; which was continued until 5/15/25 at 1:30 pm. BOCC requested 21, 22-year taxes be included in a negotiated potential interlocal agreement. ECT Board confirmed that the Board had previously voted to not grant 21, 22-year requests as they do not believe it is a legal request. Board continues to want to work in partnership with an exemption/waiver of current year taxes to support Summer Youth Employment Program. Ms. Bush will attend the meeting and report back to the Board at the June meeting.

Comments, discussions and questions related to this topic can be seen on the video on the ECT website.

- **Adjournment**

With no further business, the meeting adjourned at 6:44 PM

Signature (Board Chair)



ESCAMBIA CHILDREN'S TRUST

Our Children. Our Community. Our Future.

Financial Reports April 2025



Escambia Children's Trust Management's Discussion and Analysis

Financial Highlights

Significant financial information from April 2025 includes:

- The **Balance Sheet** shows that we have retained earnings (Prior years remaining funds) of \$21,042,776 and net income this year of \$5,535,152.
- The Trust has \$25,208,898.30 cash in the operating account and \$2,230,328 cash in the reserve account with no other assets on the books. \$20,892,026 of the cash in the bank 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. \$561,209 is reserved for the City of Pensacola CRA, \$861,298 is reserved for current liabilities, and an additional \$1,204,074 is reserved for operations of ECT for the current fiscal year.
- The Trust has total liabilities of \$861,298. The largest liability is for the contingent CRA tax payments to Escambia County of \$690,684 (if we get an interlocal agreement with the county this will be removed as a liability and moved to program funding), the second largest is Accounts payable in the amount of \$166,703.
- **The Statement of Revenue & Expenditures** shows that at the end of April, ECT has received 78% of budgeted revenue and has expended 37% of the budget for expenses. Currently ECT has paid \$3,770,756 to community providers this fiscal year. The budget amendment will be input into MIP after it is approved, this will address the areas of the budget that have been exceeded or are close to it.
- **The Statement of Revenue & Expenditures by Function** shows the breakdown between program expenses and administrative expenses. As of April 2025, ECT had 87% program expenses and 13% administrative expenses on year-to-date data. This will change to become 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 the 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 = 8.95%
 2. Tax collector fees = 3.89%
 3. Program expenses = 87.16%
- 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 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 percentage of time and budget remaining. As of 4/30/2025 there is a balance of \$11,946,694 left on awarded contracts, and \$24,629,122 remaining in funding requested. Programs have surrendered a total of \$3,542,595. that was awarded but not spent out by the contract end date. The out of school time contracts that ended on February 28th, 2025, have been closed out except for 2 providers who I am currently working with to get closed out. The two that are remaining have a current balance of \$395,282.24 in funds available that I will update you on once they are closed out and the closed-out contracts surrendered \$891,755 in funding that was awarded but not expended.
- ECT used \$611,504 of the surrendered funds to make CARES grant micro awards to 14 providers. These contracts are one year in length and do not exceed \$50,000 per provider. Contract period for those is 5/1/25 – 4/30/26.

Escambia Children's Trust

Balance Sheet
As of 4/30/2025

Current Year

Assets

Cash and Cash Equivalents

Cash in Bank:Hancock Whitney General Fund	25,208,898.30
Cash in Bank:Hancock Whitney Reserve Account	<u>2,230,328.00</u>
Total Cash and Cash Equivalents	<u>27,439,226.30</u>
Total Assets	<u><u>27,439,226.30</u></u>

Liabilities

Accounts Payable and Accrued Expenses

Accounts Payable (A/P)	<u>166,703.35</u>
Total Accounts Payable and Accrued Expenses	166,703.35

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	(52.38)
Accrued Retirement payments	<u>3,963.09</u>
Total Accrued Salaries and Wages	<u>3,910.71</u>

Total Liabilities	<u>861,298.06</u>
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Net Assets

Beginning Net Assets

21,042,775.78

Total Beginning Net Assets

21,042,775.78

Change in Net Assets

5,535,152.46

Total Change in Net Assets

5,535,152.46

Total Net Assets

26,577,928.24

Total Liabilities and Net Assets

27,439,226.30

Escambia Children's Trust
Statement of Revenues and Expenditures
From 4/1/2025 Through 4/30/2025

		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	246,189.91	9,474,157.26	(2,459,569.74)	(20.61)%
	Total Operating	11,933,727.00	246,189.91	9,474,157.26	(2,459,569.74)	(20.61)%
361	Interest					
30	Operating					
3610	Interest income	1,000,000.00	86,546.39	616,263.45	(383,736.55)	(38.37)%
	Total Operating	1,000,000.00	86,546.39	616,263.45	(383,736.55)	(38.37)%
	Total Revenue	12,933,727.00	332,736.30	10,090,420.71	(2,843,306.29)	(21.98)%
Expenses						
4000	Property Taxes					
513	Financial and Administrative					
30	Operating					
5201	Accounting and Auditing	23,448.00	491.10	23,881.80	(433.80)	(1.85)%
5900	Tax Collector Fees	298,343.00	59,082.49	177,247.47	121,095.53	40.59%
5901	CRA Tax Increment payments	480,000.00	0.00	0.00	480,000.00	100.00%
5910	Bank Fees	12,768.00	3,557.60	11,697.21	1,070.79	8.39%
5940	Special District Fees	175.00	0.00	175.00	0.00	0.00%
	Total Operating	814,734.00	63,131.19	213,001.48	601,732.52	73.86%
564	Human Services					
10	Personnel Services					
5000	Executive Salaries	130,000.00	10,000.00	70,673.15	59,326.85	45.64%
5010	Regular Salaries and Wages	436,261.00	33,484.43	240,649.90	195,611.10	44.84%
5100	FICA Taxes	43,319.00	3,313.11	26,742.79	16,576.21	38.27%
5101	Retirement Contributions	28,313.00	2,189.22	15,767.55	12,545.45	44.31%
5102	Life and Health Insurance	28,151.00	2,315.22	16,256.04	11,894.96	42.25%
5103	Workers' compensation insurance	1,272.00	86.29	618.90	653.10	51.34%
	Total Personnel Services	667,316.00	51,388.27	370,708.33	296,607.67	44.45%
30	Operating					
5200	Legal Services	60,000.00	0.00	46,825.00	13,175.00	21.96%
5202	Information Technology	25,000.00	1,405.84	8,962.23	16,037.77	64.15%
5203	Other Professional Services	90,000.00	124.30	1,920.10	88,079.90	97.87%
5300	Travel:Car Allowance	3,900.00	300.00	2,175.00	1,725.00	44.23%
5301	Travel:Other Travel	24,000.00	1,302.06	10,555.84	13,444.16	56.02%

Escambia Children's Trust
Statement of Revenues and Expenditures
From 4/1/2025 Through 4/30/2025

		Total Budget - Original	Current Period Actual	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5401	Telephone Expense	6,180.00	872.56	3,441.20	2,738.80	44.32%
5402	Website Administration	1,500.00	180.00	236.16	1,263.84	84.26%
5500	Freight & Postage Services	5,350.00	73.00	73.00	5,277.00	98.64%
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	323.20	6,751.40	15,248.60	69.31%
5820	Other Current Charges	600.00	0.00	24.00	576.00	96.00%
5830	Office Supplies Expense	13,000.00	312.35	3,650.11	9,349.89	71.92%
5841	Software & Apps	115,000.00	2,430.76	71,299.07	43,700.93	38.00%
5843	Books, Publications, Subscriptions, & Memberships	30,000.00	38.00	20,828.00	9,172.00	30.57%
5850	Training - ECT Internal	15,000.00	199.00	3,450.00	11,550.00	77.00%
5851	Training - External	10,000.00	0.00	1,731.73	8,268.27	82.68%
6000	Capital Outlay - Machinery and Equipment	20,000.00	0.00	4,147.25	15,852.75	79.26%
	Total Operating	<u>506,536.00</u>	<u>7,561.07</u>	<u>200,802.54</u>	<u>305,733.46</u>	<u>60.36%</u>
80	Grants and Aids					
7000	Grants and Aids:Aids to Private Organizations	10,348,455.00	0.00	3,770,755.90	6,577,699.10	63.56%
	Total Grants and Aids	<u>10,348,455.00</u>	<u>0.00</u>	<u>3,770,755.90</u>	<u>6,577,699.10</u>	<u>63.56%</u>
	Total Expenses	<u>12,337,041.00</u>	<u>122,080.53</u>	<u>4,555,268.25</u>	<u>7,781,772.75</u>	<u>63.08%</u>
	Net Income (Loss)	<u>596,686.00</u>	<u>210,655.77</u>	<u>5,535,152.46</u>	<u>4,938,466.46</u>	<u>827.65%</u>

Escambia Children's Trust
Statement of Revenues and Expenditures by Function
From 4/1/2025 Through 4/30/2025

		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	246,189.91	9,474,157.26	(2,459,569.74)	(20.61)%
361	Interest					
30	Operating					
3610	Interest income	<u>1,000,000.00</u>	<u>86,546.39</u>	<u>616,263.45</u>	<u>(383,736.55)</u>	<u>(38.37)%</u>
	Total Admin	<u>12,933,727.00</u>	<u>332,736.30</u>	<u>10,090,420.71</u>	<u>(2,843,306.29)</u>	<u>(21.98)%</u>
	Total Revenue	<u>12,933,727.00</u>	<u>332,736.30</u>	<u>10,090,420.71</u>	<u>(2,843,306.29)</u>	<u>(21.98)%</u>
Expenses						
10	Admin					
513	Financial and Administrative					
30	Operating					
5201	Accounting and Auditing	8,274.00	338.86	8,457.09	(183.09)	(2.21)%
5900	Tax Collector Fees	298,343.00	59,082.49	177,247.47	121,095.53	40.59%
5901	CRA Tax Increment payments	480,000.00	0.00	0.00	480,000.00	100.00%
5910	Bank Fees	12,768.00	3,557.60	11,697.21	1,070.79	8.39%
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	10,000.00	70,673.15	59,326.85	45.64%
5010	Regular Salaries and Wages	258,234.00	20,086.33	143,974.48	114,259.52	44.25%
5100	FICA Taxes	29,700.00	2,288.15	18,409.61	11,290.39	38.01%
5101	Retirement Contributions	19,412.00	1,519.32	10,431.62	8,980.38	46.26%
5102	Life and Health Insurance	27,401.00	2,249.81	15,748.67	11,652.33	42.53%
5103	Workers' compensation insurance	872.00	59.54	427.48	444.52	50.98%
30	Operating					
5200	Legal Services	50,000.00	0.00	41,200.00	8,800.00	17.60%
5202	Information Technology	15,000.00	941.91	6,004.67	8,995.33	59.97%
5203	Other Professional Services	20,000.00	124.30	1,920.10	18,079.90	90.40%
5300	Travel:Car Allowance	3,900.00	300.00	2,175.00	1,725.00	44.23%
5301	Travel:Other Travel	15,000.00	1,122.46	5,350.10	9,649.90	64.33%
5401	Telephone Expense	4,120.00	623.26	2,458.01	1,661.99	40.34%
5402	Website Administration	1,400.00	126.00	165.31	1,234.69	88.19%
5500	Freight & Postage Services	3,850.00	73.00	73.00	3,777.00	98.10%

Escambia Children's Trust
Statement of Revenues and Expenditures by Function
From 4/1/2025 Through 4/30/2025

		Total Budget - Original	Current Period Actual	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original	
	5600	Rent & Utilities:Rent	28,004.00	0.00	0.00	28,004.00	100.00%
	5700	Directors & officers insurance	11,000.00	0.00	12,466.65	(1,466.65)	(13.33)%
	5701	Liability insurance	6,600.00	0.00	0.00	6,600.00	100.00%
	5702	Property insurance	1,200.00	0.00	0.00	1,200.00	100.00%
	5703	Surety Bond	1,200.00	0.00	0.00	1,200.00	100.00%
	5800	Printing & binding	5,000.00	0.00	2,265.80	2,734.20	54.68%
	5810	Promotional Activities	20,000.00	73.20	6,251.40	13,748.60	68.74%
	5820	Other Current Charges	300.00	0.00	18.00	282.00	94.00%
	5830	Office Supplies Expense	10,000.00	312.35	3,468.92	6,531.08	65.31%
	5841	Software & Apps	45,000.00	288.61	23,846.94	21,153.06	47.01%
	5843	Books, Publications, Subscriptions, & Memberships	20,000.00	38.00	13,952.00	6,048.00	30.24%
	5850	Training - ECT Internal	10,000.00	199.00	2,062.00	7,938.00	79.38%
	6000	Capital Outlay - Machinery and Equipment	10,000.00	0.00	4,147.25	5,852.75	58.53%
		Total Admin	1,546,753.00	103,404.19	585,066.93	961,686.07	62.17%
20		Program					
	513	Financial and Administrative					
	30	Operating					
	5201	Accounting and Auditing	15,174.00	152.24	15,424.71	(250.71)	(1.65)%
	564	Human Services					
	10	Personnel Services					
	5010	Regular Salaries and Wages	178,027.00	13,398.10	96,675.42	81,351.58	45.70%
	5100	FICA Taxes	13,619.00	1,024.96	8,333.18	5,285.82	38.81%
	5101	Retirement Contributions	8,901.00	669.90	5,335.93	3,565.07	40.05%
	5102	Life and Health Insurance	750.00	65.41	507.37	242.63	32.35%
	5103	Workers' compensation insurance	400.00	26.75	191.42	208.58	52.15%
	30	Operating					
	5200	Legal Services	10,000.00	0.00	5,625.00	4,375.00	43.75%
	5202	Information Technology	10,000.00	463.93	2,957.56	7,042.44	70.42%
	5203	Other Professional Services	70,000.00	0.00	0.00	70,000.00	100.00%
	5301	Travel:Other Travel	9,000.00	179.60	5,205.74	3,794.26	42.16%
	5401	Telephone Expense	2,060.00	249.30	983.19	1,076.81	52.27%
	5402	Website Administration	100.00	54.00	70.85	29.15	29.15%
	5500	Freight & Postage Services	1,500.00	0.00	0.00	1,500.00	100.00%
	5600	Rent & Utilities:Rent	12,002.00	0.00	0.00	12,002.00	100.00%
	5810	Promotional Activities	2,000.00	250.00	500.00	1,500.00	75.00%

Escambia Children's Trust
Statement of Revenues and Expenditures by Function
From 4/1/2025 Through 4/30/2025

		Total Budget - Original	Current Period Actual	Current Year Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
5820	Other Current Charges	300.00	0.00	6.00	294.00	98.00%
5830	Office Supplies Expense	3,000.00	0.00	181.19	2,818.81	93.96%
5841	Software & Apps	70,000.00	2,142.15	47,452.13	22,547.87	32.21%
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	0.00	1,388.00	3,612.00	72.24%
5851	Training - External	10,000.00	0.00	1,731.73	8,268.27	82.68%
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	0.00	3,770,755.90	6,577,699.10	63.56%
	Total Program	<u>10,790,288.00</u>	<u>18,676.34</u>	<u>3,970,201.32</u>	<u>6,820,086.68</u>	<u>63.21%</u>
	Total Expenses	<u>12,337,041.00</u>	<u>122,080.53</u>	<u>4,555,268.25</u>	<u>7,781,772.75</u>	<u>63.08%</u>
	Net Income (Loss)	<u>596,686.00</u>	<u>210,655.77</u>	<u>5,535,152.46</u>	<u>4,938,466.46</u>	<u>827.65%</u>

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund			Opening Balance	25,580,354.95	
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/2/2025	Nippon Life Insurance Company of America	Nippon - Dental and vision		316.20
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	ADP Wage Pay	ADP Fees		245.55
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	Clark Partington	CRA - March		1,400.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	Clark Partington	General Legal		3,000.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	Clark Partington	Specific Legal		925.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	CPC Office Technologies	Copier lease 3/23 - 4/22/25		194.89
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	Deborah Ray	National Afterschool Association Conference		179.60
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	Legal Services of North FL, Inc.	February Services		44,218.18
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	Michael Moore	Oct 24 - March 25 travel		528.32
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	Pensacola Promise, Inc. DBA Chain Reaction	February Services		6,027.45
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	The Lamplighter Academic and Mentoring Program, Inc.	Ignite Nov - Dec 24		16,192.06
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/4/2025	Webauthor.com	April Services		2,000.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/10/2025	United Health Care	United Health		2,689.70
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	ADP Wage Pay	Payroll Cash		17,163.66
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	ADP Wage Pay	Tax Payments		5,255.90
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	ADP Wage Pay	Workers Comp payment		43.13
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	Boys and Girls Club of the Emerald Coast	Great Futures - Feb 25		69,029.85
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	Boys and Girls Club of the Emerald Coast	Mind Time - Feb		5,763.72

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	CPC Office Technologies	Copier maintenance		124.30
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	Escambia County Tax Collector.	April 25 quarterly payment3		59,082.49
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	Hancock Whitney	Service Fee		3,557.60
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	iVenture Solutions	April Services		1,836.60
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	James B. Washington Education and Sports, Inc.	March Services - 2nd invoice		17,451.84
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	Nationwide	Nationwide payment		1,712.40
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	Naval Flight Academy, LLC	2/9 -3/13 Services		99,711.40
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	Pensacola Little Theater	January & February Services		27,877.68
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/11/2025	United Way of West Florida	Healthy Schools - January		15,954.20
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/18/2025	ADP Wage Pay	ADP Fees		245.55
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Amazon - AA Batteries		18.63
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Amazon - Phone Case for Iphone		32.99
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Bam Snoballs - Warrington Community Fun Day		250.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Chick-Fil-A - Parade of Providers		303.30
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Constant Contact		38.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Cookies for parade of providers		42.99
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Crumble - Parade of Providers		101.96
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Dollar Tree - Parade of providers		188.44
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	GayLord Opryland resort - M. Moore		945.48

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Gaylord Resort - D. Ray		945.48
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Healthy Start - Baby Shower		41.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	HP instant Ink		15.04
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Independent News Ad		475.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Lowe's Extension cords		44.84
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Office Depot - Parade of Providers supplies		60.87
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Sam's - Parade of Providers		97.95
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Taxi Cub 44 - Airport to Gaylord resort		34.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Verizon 2/14 - 3/15/25		436.28
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Walmart - Parade of Providers		55.74
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Winn Dixie - Supplies for Grant committee meeting		46.94
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Zoom - Additional memory		7.14
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/21/2025	Hancock Whitney	Zoom extra storage 3.25 - 4.24.25		10.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/22/2025	Arc Gateway, Inc.	March Services		76,738.19
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/22/2025	CMB Visions Unlimited, Inc.	February Services		53,530.80
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/22/2025	Covenant Hospice Foundation, Inc.	March Services		424.11
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/22/2025	Escambia County School Readiness Coaliton	March Services		19,906.25
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/22/2025	New World Believers, Inc.	March Services		35,485.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/22/2025	Pensacola Children's Chorus	March Services		13,496.20

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/22/2025	Young Men's Christian Association of NW FL, Inc.	March Services		56,368.75
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/22/2025	Youth Left Behind Corp.	March Services		10,160.86
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/24/2025	ADP Wage Pay	payroll cash		17,084.95
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/24/2025	ADP Wage Pay	Tax payment		5,348.74
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/24/2025	ADP Wage Pay	Workers Comp		43.16
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/25/2025	Nationwide	Nationwide payment		1,713.19
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/29/2025	Escambia County Tax Collector	Ad Valorem tax payment	246,189.91	
4000	1000	Cash in Bank:Hancock Whitney General Fund	4/30/2025	Hancock Whitney	Interest	79,572.98	
					Transaction Total	<u>325,762.89</u>	<u>697,219.54</u>
	Balance...	Cash in Bank:Hancock Whitney General Fund				25,208,898.30	
4000	1010	Cash in Bank:Hancock Whitney Reserve Account			Opening Balance	2,223,354.59	
4000	1010	Cash in Bank:Hancock Whitney Reserve Account	4/30/2025	Hancock Whitney	Interest	6,973.41	
					Transaction Total	<u>6,973.41</u>	<u>0.00</u>
	Balance...	Cash in Bank:Hancock Whitney Reserve Account				2,230,328.00	
4000	2000	Accounts Payable (A/P)			Opening Balance		742,159.60
4000	2000	Accounts Payable (A/P)	4/1/2025	CPC Office Technologies	Copier lease 3/23 - 4/22/25		194.89
4000	2000	Accounts Payable (A/P)	4/1/2025	Deborah Ray	National Afterschool Association Conference		179.60
4000	2000	Accounts Payable (A/P)	4/1/2025	Hancock Whitney	Amazon - Velcro and binder pockets		32.30
4000	2000	Accounts Payable (A/P)	4/1/2025	Hancock Whitney	Bam Snoballs - Final payment for Warrington Community Day		250.00

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	4/1/2025	Hancock Whitney	Florida Chamber Foundation - Learners to Earners Summit		199.00
4000	2000	Accounts Payable (A/P)	4/2/2025	Michael Moore	Oct 24 - March 25 travel		528.32
4000	2000	Accounts Payable (A/P)	4/2/2025	Webauthor.com	April Services		2,000.00
4000	2000	Accounts Payable (A/P)	4/4/2025	Clark Partington	CRA - March	1,400.00	
4000	2000	Accounts Payable (A/P)	4/4/2025	Clark Partington	General Legal	3,000.00	
4000	2000	Accounts Payable (A/P)	4/4/2025	Clark Partington	Specific Legal	925.00	
4000	2000	Accounts Payable (A/P)	4/4/2025	CPC Office Technologies	Copier lease 3/23 - 4/22/25	194.89	
4000	2000	Accounts Payable (A/P)	4/4/2025	Deborah Ray	National Afterschool Association Conference	179.60	
4000	2000	Accounts Payable (A/P)	4/4/2025	Hancock Whitney	Target - Healthy Start Baby Shower event		73.20
4000	2000	Accounts Payable (A/P)	4/4/2025	Legal Services of North FL, Inc.	February Services	44,218.18	
4000	2000	Accounts Payable (A/P)	4/4/2025	Michael Moore	Oct 24 - March 25 travel	528.32	
4000	2000	Accounts Payable (A/P)	4/4/2025	Pensacola Promise, Inc. DBA Chain Reaction	February Services	6,027.45	
4000	2000	Accounts Payable (A/P)	4/4/2025	The Lamplighter Academic and Mentoring Program, Inc.	Ignite Nov - Dec 24	16,192.06	
4000	2000	Accounts Payable (A/P)	4/4/2025	Webauthor.com	April Services	2,000.00	
4000	2000	Accounts Payable (A/P)	4/7/2025	Hancock Whitney	HP Instant Ink 3/8 - 4/7/25		15.04
4000	2000	Accounts Payable (A/P)	4/9/2025	iVenture Solutions	April Services		1,405.84
4000	2000	Accounts Payable (A/P)	4/9/2025	iVenture Solutions	April Software		430.76
4000	2000	Accounts Payable (A/P)	4/10/2025	CPC Office Technologies	Copier maintenance		124.30
4000	2000	Accounts Payable (A/P)	4/10/2025	Hancock Whitney	Verizon 2.14 - 3.13.25		436.28
4000	2000	Accounts Payable (A/P)	4/11/2025	Boys and Girls Club of the Emerald Coast	Great Futures - Feb 25	69,029.85	
4000	2000	Accounts Payable (A/P)	4/11/2025	Boys and Girls Club of the Emerald Coast	Mind Time - Feb	5,763.72	
4000	2000	Accounts Payable (A/P)	4/11/2025	CPC Office Technologies	Copier maintenance	124.30	
4000	2000	Accounts Payable (A/P)	4/11/2025	Escambia County Tax Collector.	April 25 quarterly payment		59,082.49
4000	2000	Accounts Payable (A/P)	4/11/2025	Escambia County Tax Collector.	April 25 quarterly payment3	59,082.49	
4000	2000	Accounts Payable (A/P)	4/11/2025	iVenture Solutions	April Services	1,836.60	
4000	2000	Accounts Payable (A/P)	4/11/2025	James B. Washington Education and Sports, Inc.	March Services - 2nd invoice	17,451.84	
4000	2000	Accounts Payable (A/P)	4/11/2025	Naval Flight Academy, LLC	2/9 -3/13 Services	99,711.40	
4000	2000	Accounts Payable (A/P)	4/11/2025	Pensacola Little Theater	January & February Services	27,877.68	

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	4/11/2025	United Way of West Florida	Healthy Schools - January	15,954.20	
4000	2000	Accounts Payable (A/P)	4/14/2025	Hancock Whitney	Parkmobile - Children's Week		15.00
4000	2000	Accounts Payable (A/P)	4/15/2025	Hancock Whitney	Aloft - Food and Incidentals		12.29
4000	2000	Accounts Payable (A/P)	4/15/2025	Hancock Whitney	United States postal service - Stamps		73.00
4000	2000	Accounts Payable (A/P)	4/15/2025	Hancock Whitney	Walls - Children's Week		19.12
4000	2000	Accounts Payable (A/P)	4/16/2025	Hancock Whitney	Aloft - Food and Incidentals		5.73
4000	2000	Accounts Payable (A/P)	4/16/2025	Hancock Whitney	Aloft Hotel - Children's Week		542.00
4000	2000	Accounts Payable (A/P)	4/16/2025	Hancock Whitney	Webpress		180.00
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Amazon - AA Batteries	18.63	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Amazon - Phone Case for Iphone	32.99	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Bam Snoballs - Warrington Community Fun Day	250.00	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Chick-Fil-A - Parade of Providers	303.30	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Constant Contact	38.00	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Cookies for parade of providers	42.99	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Crumble - Parade of Providers	101.96	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Dollar Tree - Parade of providers	188.44	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	GayLord Opryland resort - M. Moore	945.48	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Gaylord Resort - D. Ray	945.48	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Healthy Start - Baby Shower	41.00	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	HP instant Ink	15.04	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Independent News Ad	475.00	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Lowe's Extension cords	44.84	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Office Depot - Parade of Providers supplies	60.87	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Sam's - Parade of Providers	97.95	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Taxi Cub 44 - Airport to Gaylord resort	34.00	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Verizon 2/14 - 3/15/25	436.28	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Verizon 3/14 - 4.13.25		436.28
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Walmart - Parade of Providers	55.74	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Winn Dixie - Supplies for Grant committee meeting	46.94	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Zoom - Additional memory	7.14	
4000	2000	Accounts Payable (A/P)	4/21/2025	Hancock Whitney	Zoom extra storage 3.25 - 4.24.25	10.00	
4000	2000	Accounts Payable (A/P)	4/22/2025	Arc Gateway, Inc.	March Services	76,738.19	
4000	2000	Accounts Payable (A/P)	4/22/2025	CMB Visions Unlimited, Inc.	February Services	53,530.80	

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	4/22/2025	Covenant Hospice Foundation, Inc.	March Services	424.11	
4000	2000	Accounts Payable (A/P)	4/22/2025	Escambia County School Readiness Coaliton	March Services	19,906.25	
4000	2000	Accounts Payable (A/P)	4/22/2025	Hancock Whitney	Amazon - Office supplies		70.12
4000	2000	Accounts Payable (A/P)	4/22/2025	New World Believers, Inc.	March Services	35,485.00	
4000	2000	Accounts Payable (A/P)	4/22/2025	Pensacola Children's Chorus	March Services	13,496.20	
4000	2000	Accounts Payable (A/P)	4/22/2025	Young Men's Christian Association of NW FL, Inc.	March Services	56,368.75	
4000	2000	Accounts Payable (A/P)	4/22/2025	Youth Left Behind Corp.	March Services	10,160.86	
4000	2000	Accounts Payable (A/P)	4/27/2025	Hancock Whitney	Constant contact		<u>38.00</u>
					Transaction Total	<u>641,799.81</u>	<u>66,343.56</u>
	Balance...	Accounts Payable (A/P)					166,703.35
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	4/11/2025		Payroll 4/11/25	4,721.93	21,885.59
4000	2160	Accrued Salaries and Wages Payable	4/11/2025	ADP Wage Pay	Payroll Cash	17,163.66	
4000	2160	Accrued Salaries and Wages Payable	4/24/2025	ADP Wage Pay	payroll cash	17,084.95	
4000	2160	Accrued Salaries and Wages Payable	4/25/2025		Correct JV 20250402 employee taxes	91.83	
4000	2160	Accrued Salaries and Wages Payable	4/25/2025		Payroll 4/25/25	4,722.06	21,898.84
					Transaction Total	<u>43,784.43</u>	<u>43,784.43</u>
	Balance...	Accrued Salaries and Wages Payable				0.00	
4000	2161	Accrued Life and Health Insurance Payable			Opening Balance		0.76
4000	2161	Accrued Life and Health Insurance Payable	4/2/2025	Nippon Life Insurance Company of America	Nippon - Dental and vision	175.24	

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2161	Accrued Life and Health Insurance Payable	4/10/2025	United Health Care	United Health	515.44	
4000	2161	Accrued Life and Health Insurance Payable	4/11/2025		Employee share of health		318.77
4000	2161	Accrued Life and Health Insurance Payable	4/25/2025		Employee share of health		318.77
Transaction Total						<u>690.68</u>	<u>637.54</u>
	Balance...	Accrued Life and Health Insurance Payable				52.38	
4000	2162	Accrued Retirement payments			Opening Balance		3,592.71
4000	2162	Accrued Retirement payments	4/11/2025		Employee contribution - retirement		803.31
4000	2162	Accrued Retirement payments	4/11/2025		Payroll 4/11/25		1,094.28
4000	2162	Accrued Retirement payments	4/11/2025	Nationwide	Nationwide payment	1,712.40	
4000	2162	Accrued Retirement payments	4/25/2025		Employee contribution - retirement		803.44
4000	2162	Accrued Retirement payments	4/25/2025		Payroll 4/25/25		1,094.94
4000	2162	Accrued Retirement payments	4/25/2025	Nationwide	Nationwide payment	<u>1,713.19</u>	
Transaction Total						<u>3,425.59</u>	<u>3,795.97</u>
	Balance...	Accrued Retirement payments					3,963.09
4000	2170	Accrued Taxes Payable			Opening Balance	0.00	
4000	2170	Accrued Taxes Payable	4/11/2025		Employee share of taxes		3,599.85
4000	2170	Accrued Taxes Payable	4/11/2025		Employer taxes		1,656.05
4000	2170	Accrued Taxes Payable	4/11/2025		Workers Comp		43.13
4000	2170	Accrued Taxes Payable	4/11/2025	ADP Wage Pay	FICA Taxes	5,255.90	
4000	2170	Accrued Taxes Payable	4/11/2025	ADP Wage Pay	Workers Comp payment	43.13	
4000	2170	Accrued Taxes Payable	4/24/2025	ADP Wage Pay	Tax payment	5,348.74	
4000	2170	Accrued Taxes Payable	4/24/2025	ADP Wage Pay	Workers Comp	43.16	
4000	2170	Accrued Taxes Payable	4/25/2025		Correct JV 20250402 employee taxes		91.83
4000	2170	Accrued Taxes Payable	4/25/2025		Employee share of taxes		3,599.85
4000	2170	Accrued Taxes Payable	4/25/2025		Employer taxes		1,657.06
4000	2170	Accrued Taxes Payable	4/25/2025		Workers Comp		<u>43.16</u>
Transaction Total						<u>10,690.93</u>	<u>10,690.93</u>

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
	Balance...	Accrued Taxes Payable					0.00
4000	2900	Fund Balance - Assigned			Current Balance		21,042,775.78
4000	3110	Ad Valorem Taxes			Opening Balance		9,227,967.35
4000	3110	Ad Valorem Taxes	4/29/2025	Escambia County Tax Collector	Ad Valorem tax payment		246,189.91
					Transaction Total	<u>0.00</u>	<u>246,189.91</u>
	Balance...	Ad Valorem Taxes					9,474,157.26
4000	3610	Interest income			Opening Balance		529,717.06
4000	3610	Interest income	4/30/2025	Hancock Whitney	Interest		86,546.39
					Transaction Total	<u>0.00</u>	<u>86,546.39</u>
	Balance...	Interest income					616,263.45
4000	5000	Executive Salaries			Opening Balance	60,673.15	
4000	5000	Executive Salaries	4/11/2025		Payroll 4/11/25	5,000.00	
4000	5000	Executive Salaries	4/25/2025		Payroll 4/25/25	5,000.00	
					Transaction Total	<u>10,000.00</u>	<u>0.00</u>
	Balance...	Executive Salaries				70,673.15	
4000	5010	Regular Salaries and Wages			Opening Balance	207,165.47	
4000	5010	Regular Salaries and Wages	4/11/2025		Payroll 4/11/25	16,735.59	
4000	5010	Regular Salaries and Wages	4/25/2025		Payroll 4/25/25	16,748.84	
					Transaction Total	<u>33,484.43</u>	<u>0.00</u>
	Balance...	Regular Salaries and Wages				240,649.90	
4000	5100	FICA Taxes			Opening Balance	23,429.68	
4000	5100	FICA Taxes	4/11/2025		Payroll 4/11/25	1,656.05	
4000	5100	FICA Taxes	4/25/2025		Payroll 4/25/25	1,657.06	
					Transaction Total	<u>3,313.11</u>	<u>0.00</u>
	Balance...	FICA Taxes				26,742.79	

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5101	Retirement Contributions			Opening Balance	13,578.33	
4000	5101	Retirement Contributions	4/11/2025		Payroll 4/11/25	1,094.28	
4000	5101	Retirement Contributions	4/25/2025		Payroll 4/25/25	1,094.94	
					Transaction Total	<u>2,189.22</u>	<u>0.00</u>
	Balance...	Retirement Contributions				15,767.55	
4000	5102	Life and Health Insurance			Opening Balance	13,940.82	
4000	5102	Life and Health Insurance	4/2/2025	Nippon Life Insurance Company of America	Nippon - Dental and vision	140.96	
4000	5102	Life and Health Insurance	4/10/2025	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				16,256.04	
4000	5103	Workers' compensation insurance			Opening Balance	532.61	
4000	5103	Workers' compensation insurance	4/11/2025		Workers comp	43.13	
4000	5103	Workers' compensation insurance	4/25/2025		Workers comp	43.16	
					Transaction Total	<u>86.29</u>	<u>0.00</u>
	Balance...	Workers' compensation insurance				618.90	
4000	5200	Legal Services			Current Balance	46,825.00	
4000	5201	Accounting and Auditing			Opening Balance	23,390.70	
4000	5201	Accounting and Auditing	4/4/2025	ADP Wage Pay	ADP Fees	245.55	
4000	5201	Accounting and Auditing	4/18/2025	ADP Wage Pay	ADP Fees	<u>245.55</u>	
					Transaction Total	<u>491.10</u>	<u>0.00</u>
	Balance...	Accounting and Auditing				23,881.80	
4000	5202	Information Technology			Opening Balance	7,556.39	
4000	5202	Information Technology	4/9/2025	iVenture Solutions	April Services	<u>1,405.84</u>	

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
					Transaction Total	<u>1,405.84</u>	<u>0.00</u>
	Balance...	Information Technology				8,962.23	
4000	5203	Other Professional Services			Opening Balance	1,795.80	
4000	5203	Other Professional Services	4/10/2025	CPC Office Technologies	Copier maintenance	<u>124.30</u>	
					Transaction Total	<u>124.30</u>	<u>0.00</u>
	Balance...	Other Professional Services				1,920.10	
4000	5300	Travel:Car Allowance			Opening Balance	1,875.00	
4000	5300	Travel:Car Allowance	4/11/2025		Payroll 4/11/25	150.00	
4000	5300	Travel:Car Allowance	4/25/2025		Payroll 4/25/25	<u>150.00</u>	
					Transaction Total	<u>300.00</u>	<u>0.00</u>
	Balance...	Travel:Car Allowance				2,175.00	
4000	5301	Travel:Other Travel			Opening Balance	9,253.78	
4000	5301	Travel:Other Travel	4/1/2025	Deborah Ray	National Afterschool Association Conference	179.60	
4000	5301	Travel:Other Travel	4/2/2025	Michael Moore	Oct 24 - March 25 travel	528.32	
4000	5301	Travel:Other Travel	4/14/2025	Hancock Whitney	Parkmobile - Children's Week	15.00	
4000	5301	Travel:Other Travel	4/15/2025	Hancock Whitney	Aloft - Food and Incidentals	12.29	
4000	5301	Travel:Other Travel	4/15/2025	Hancock Whitney	Walls - Children's Week	19.12	
4000	5301	Travel:Other Travel	4/16/2025	Hancock Whitney	Aloft - Food and Incidentals	5.73	
4000	5301	Travel:Other Travel	4/16/2025	Hancock Whitney	Aloft Hotel - Children's Week	<u>542.00</u>	
					Transaction Total	<u>1,302.06</u>	<u>0.00</u>
	Balance...	Travel:Other Travel				10,555.84	
4000	5401	Telephone Expense			Opening Balance	2,568.64	
4000	5401	Telephone Expense	4/10/2025	Hancock Whitney	Verizon 2.14 - 3.13.25	436.28	
4000	5401	Telephone Expense	4/21/2025	Hancock Whitney	Verizon 3/14 - 4.13.25	<u>436.28</u>	
					Transaction Total	<u>872.56</u>	<u>0.00</u>
	Balance...	Telephone Expense				3,441.20	

Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5402	Website Administration			Opening Balance	56.16	
4000	5402	Website Administration	4/16/2025	Hancock Whitney	Webpress	180.00	
					Transaction Total	180.00	0.00
	Balance...	Website Administration				236.16	
4000	5500	Freight & Postage Services			Opening Balance	0.00	
4000	5500	Freight & Postage Services	4/15/2025	Hancock Whitney	United States postal service - Stamps	73.00	
					Transaction Total	73.00	0.00
	Balance...	Freight & Postage Services				73.00	
4000	5700	Directors & officers insurance			Current Balance	12,466.65	
4000	5800	Printing & binding			Current Balance	2,265.80	
4000	5810	Promotional Activities			Opening Balance	6,428.20	
4000	5810	Promotional Activities	4/1/2025	Hancock Whitney	Bam Snoballs - Final payment for Warrington Community Day	250.00	
4000	5810	Promotional Activities	4/4/2025	Hancock Whitney	Target - Healthy Start Baby Shower event	73.20	
					Transaction Total	323.20	0.00
	Balance...	Promotional Activities				6,751.40	
4000	5820	Other Current Charges			Current Balance	24.00	
4000	5830	Office Supplies Expense			Opening Balance	3,337.76	
4000	5830	Office Supplies Expense	4/1/2025	CPC Office Technologies	Copier lease 3/23 - 4/22/25	194.89	
4000	5830	Office Supplies Expense	4/1/2025	Hancock Whitney	Amazon - Velcro and binder pockets	32.30	
4000	5830	Office Supplies Expense	4/7/2025	Hancock Whitney	HP Instant Ink 3/8 - 4/7/25	15.04	
4000	5830	Office Supplies Expense	4/22/2025	Hancock Whitney	Amazon - Office supplies	70.12	
					Transaction Total	312.35	0.00
	Balance...	Office Supplies Expense				3,650.11	
4000	5841	Software & Apps			Opening Balance	68,868.31	

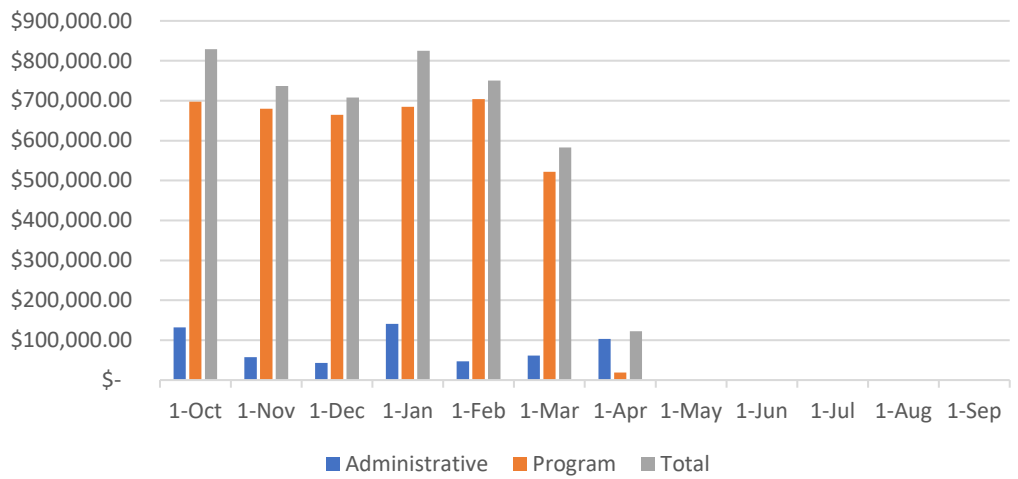
Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5841	Software & Apps	4/2/2025	Webauthor.com	April Services	2,000.00	
4000	5841	Software & Apps	4/9/2025	iVenture Solutions	April Software	430.76	
					Transaction Total	<u>2,430.76</u>	<u>0.00</u>
	Balance...	Software & Apps				71,299.07	
4000	5843	Books, Publications, Subscriptions, & Memberships			Opening Balance	20,790.00	
4000	5843	Books, Publications, Subscriptions, & Memberships	4/27/2025	Hancock Whitney	Constant contact	38.00	
					Transaction Total	<u>38.00</u>	<u>0.00</u>
	Balance...	Books, Publications, Subscriptions, & Memberships				20,828.00	
4000	5850	Training - ECT Internal			Opening Balance	3,251.00	
4000	5850	Training - ECT Internal	4/1/2025	Hancock Whitney	Florida Chamber Foundation - Learners to Earners Summit	199.00	
					Transaction Total	<u>199.00</u>	<u>0.00</u>
	Balance...	Training - ECT Internal				3,450.00	
4000	5851	Training - External			Current Balance	1,731.73	
4000	5900	Tax Collector Fees			Opening Balance	118,164.98	
4000	5900	Tax Collector Fees	4/11/2025	Escambia County Tax Collector.	April 25 quarterly payment	59,082.49	
					Transaction Total	<u>59,082.49</u>	<u>0.00</u>
	Balance...	Tax Collector Fees				177,247.47	
4000	5910	Bank Fees			Opening Balance	8,139.61	
4000	5910	Bank Fees	4/11/2025	Hancock Whitney	Service Fee	3,557.60	
					Transaction Total	<u>3,557.60</u>	<u>0.00</u>
	Balance...	Bank Fees				11,697.21	

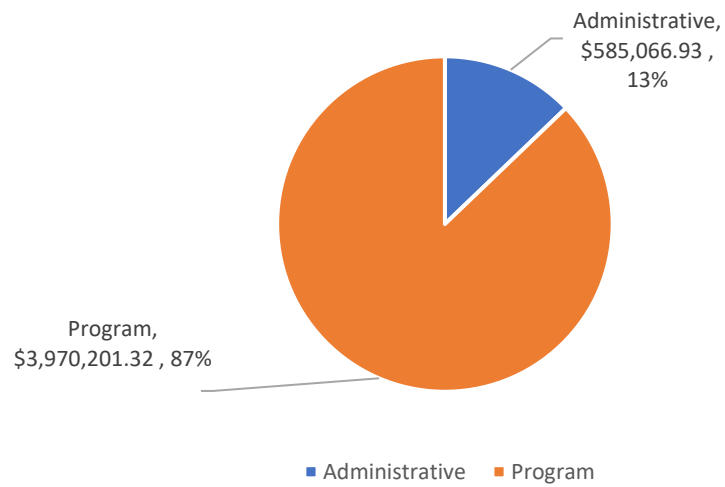
Escambia Children's Trust
Expanded General Ledger
From 4/1/2025 Through 4/30/2025

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5940	Special District Fees			Current Balance	175.00	
4000	6000	Capital Outlay - Machinery and Equipment			Current Balance	4,147.25	
4000	7000	Grants and Aids:Aids to Private Organizations			Current Balance	3,770,755.90	
Report Opening/Current Balance						32,236,897.26	32,236,897.26
Report Transaction Totals						1,155,208.27	1,155,208.27
Report Current Balances						33,392,105.53	33,392,105.53
Report Difference							0.00

Administrative vs program expenses by month



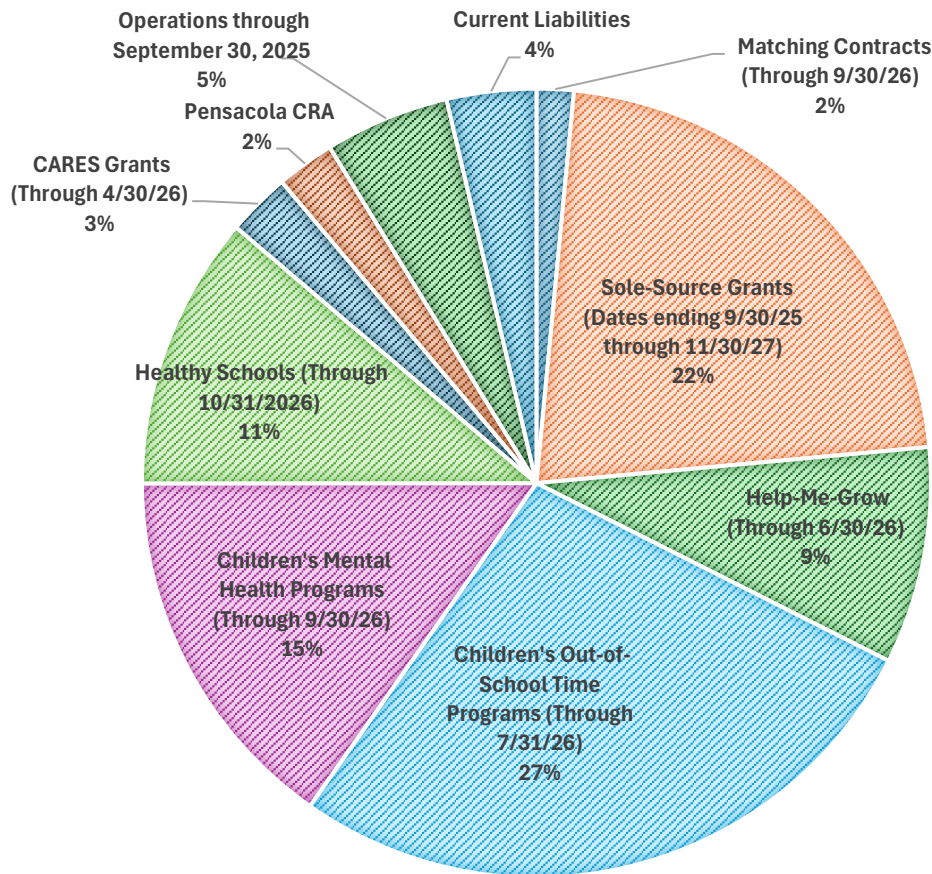
Administrative vs Program Expenses YTD



Escambia Children's Trust Obligated Cash

April 30, 2025

Operating Account Cash Balance	\$ 25,208,898.30
Less Current Contracts/liabilities	
Matching Contracts (Through 9/30/26)	\$ 358,312.41
Sole-Source Grants (Dates ending 9/30/25 through 11/30/27)	\$ 5,177,514.46
Help-Me-Grow (Through 6/30/26)	\$ 2,093,496.43
Children's Out-of-School Time Programs (Through 7/31/26)	\$ 6,419,811.34
Children's Mental Health Programs (Through 9/30/26)	\$ 3,587,498.48
Healthy Schools (Through 10/31/2026)	\$ 2,643,889.04
CARES Grants (Through 4/30/26)	\$ 611,504.00
Pensacola CRA	\$ 561,209.00
Operations through September 30, 2025	\$ 1,204,073.65
Current Liabilities	\$ 861,298.06
Operating Account Balance (Future Contracts)	\$ 1,690,291.43



Escambia Children's Trust Contract Schedule as of 4/30/25

RFP #	Period covered	Agency Name	Project Name	Total requested	Total awarded as of 4/30/2025	Total drawn down as of 4/30/2025	Amount surrendered	Remaining awarded funds as of 4/30/2025	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	\$ 142,690.98	\$ 42,221.34	\$ 48,061.68	\$ 48,061.68	42%	62%
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	\$ 835,186.03	\$ 246,750.06	\$ 279,369.91	\$ 1,077,350.91	8%	38%
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	\$ 1,047,091.50	\$ 327,856.58	\$ 1,062,845.92	\$ 1,062,845.92	94%	96%
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	\$ 343,203.98	\$ 11,106.02	\$ 239,655.00	\$ 239,655.00	94%	94%
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	\$ 367,947.94	\$ 79,246.00	\$ 416,348.06	\$ 416,348.06	94%	95%
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	\$ 355,877.87	\$ 400,086.62	\$ 979,405.51	\$ 979,405.51	93%	100%
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	\$ 650,911.76	\$ 22,009.18	\$ 577,662.06	\$ 577,662.06	94%	97%
RFP-03 OST	3/01/23 - 2/28/26	Covenant Hospice Foundation Inc	Camp Monarch	\$ 601,925.00	\$ 601,925.00	\$ 157,850.52	\$ 129,134.70	\$ 314,939.78	\$ 314,939.78	94%	100%
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	94%	96%
RFP-03 OST	3/01/23 - 2/28/26	Epps Christian Center	Steps to Success	\$ 795,900.00	\$ 795,900.00	\$ 383,016.54	\$ 74,120.11	\$ 338,763.35	\$ 338,763.35	94%	98%
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	94%	90%
RFP-03 OST	3/01/23 - 2/28/26	Lamplighter Academic and Mentoring Program	Project Ignite	\$ 504,969.00	\$ 504,969.00	\$ 193,242.79	\$ 27.48	\$ 311,698.73	\$ 311,698.73	94%	100%
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	\$ 23,104.62	\$ 377,747.65	\$ 377,747.65	94%	95%
RFP-03 OST	3/01/23 - 2/28/26	Pensacola Little Theatre	Character Building Through Building Characters	\$ 359,618.00	\$ 359,618.00	\$ 218,781.68	\$ 6,186.56	\$ 134,649.76	\$ 134,649.76	94%	100%
RFP-03 OST	3/01/23 - 2/28/26	Pensacola MESS Hall	Science After School	\$ 217,141.00	\$ 217,141.00	\$ 122,102.37	\$ 10,991.34	\$ 84,047.29	\$ 84,047.29	93%	95%
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	\$ 20,589.52	\$ 1,957.62	\$ 29,012.86	\$ 29,012.86	94%	97%
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	\$ 305,700.39	\$ 1,568,479.56	\$ 1,568,479.56	94%	95%
ITB2023-02 HMG	7/01/23 - 6/30/26	Arc Gateway	Help Me Grow	\$ 4,121,410.00	\$ 2,738,473.00	\$ 1,168,601.54	\$ 859,312.03	\$ 710,559.43	\$ 2,093,496.43	25%	51%
Match app	10/1/23 - 9/30/26	Early Learning Coalition	Bruce Watson	\$ 716,625.00	\$ 477,750.00	\$ 358,311.93	\$ 0.66	\$ 119,437.41	\$ 358,312.41	50%	50%
RFP # 2023-01	10/1/23 - 9/30/26	Twin Oaks Juvenile Development	Escambia Connects	\$ 3,311,202.00	\$ 2,169,821.00	\$ 1,282,134.42	\$ 259,476.48	\$ 628,210.10	\$ 1,769,591.10	50%	57%
RFP # 2023-01	10/1/23 - 9/30/26	Youths Left behind	After School Peer Empowerment Program	\$ 384,164.40	\$ 215,509.80	\$ 143,707.59	\$ 127.74	\$ 71,674.47	\$ 240,329.07	50%	56%
RFP # 2023-01	10/1/23 - 9/30/26	Boys and Girls Club	Mind Time	\$ 312,513.00	\$ 205,718.00	\$ 70,158.33	\$ 68,678.61	\$ 66,881.06	\$ 173,676.06	50%	65%
RFP # 2023-01	10/1/23 - 9/30/26	Omega Lamplighters	Project P.R.I.D.E.	\$ 762,852.00	\$ 477,537.00	\$ 250,969.38	\$ 21,234.06	\$ 205,333.56	\$ 490,648.56	50%	79%
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	\$ 652,546.11	\$ 163,399.91	\$ 309,878.98	\$ 913,253.69	42%	54%

Escambia Children's Trust Contract Schedule as of 4/30/25

RFP #	Period covered	Agency Name	Project Name	Total requested	Total awarded as of 4/30/2025	Total drawn down as of 4/30/2025	Amount surrendered	Remaining awarded funds as of 4/30/2025	Balance of 3 year request	% of time left in current contract year	% of budget left in current contract year
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	\$ 899,230.17	\$ -	\$ 368,183.83	\$ 3,018,218.83	25%	29%
ITB 2024-01	11/1/2024 - 10/31/2027	United Way of West Florida	Heathy Schools	\$ 5,400,000.00	\$ 900,000.00	\$ 56,110.96	\$ -	\$ 843,889.04	\$ 5,343,889.04	67%	94%
Sole Source	12/1/2024 - 11/30/2027	National Flight Academy	National Flight Academy	\$ 1,190,621.00	\$ 383,541.00	\$ 156,737.96	\$ -	\$ 226,803.04	\$ 1,033,883.04	58%	59%
RFP 2025-01	05/01/2025 - 4/30/2026	B.R.A.C.E	Disaster Defenders	\$ 41,379.00	\$ 41,379.00	\$ -	\$ -	\$ 41,379.00	\$ 41,379.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Children's Home Society	Eagles Beyond the Bell	\$ 48,220.00	\$ 48,220.00	\$ -	\$ -	\$ 48,220.00	\$ 48,220.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	CMB Vision	Beyond the Bell mentorship	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Dixon School of Arts and Sciences	Dixon After hours Steam Explorer Academy	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	General Daniel Chappie James Flight Acadamy	Chappie James Flight Academy	\$ 40,623.00	\$ 40,623.00	\$ -	\$ -	\$ 40,623.00	\$ 40,623.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	GIRLS Inc.	My Selfie needs no filter	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Golden Elite Track and Field Club	Golden Dreams	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Gulf Coast Kids House	Child Abuse Prevention Education	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Healthy Start	Prenatal Home Visits	\$ 11,475.00	\$ 11,475.00	\$ -	\$ -	\$ 11,475.00	\$ 11,475.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Hope Above Fear	Empowering Youth, preventing substance use	\$ 48,807.00	\$ 48,807.00	\$ -	\$ -	\$ 48,807.00	\$ 48,807.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	James B. Washington Educaiton and Sports	Steam Future leaders of NW FL	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Ready Kids	Building Bright Futures	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Rosa Verde Foundation, Inc	Child hood hunger Initiative	\$ 21,000.00	\$ 21,000.00	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00	100%	100%
RFP 2025-01	05/01/2025 - 4/30/2026	Youths left behind	Care-A-Van	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	100%	100%
			Total	\$ 41,218,989.11	\$ 28,536,560.80	\$ 13,047,271.82	\$ 3,542,594.94	\$ 11,946,694.04	\$ 24,629,122.35		

Escambia Children's Trust
FY 2024-2025
October 1, 2024 - September 30, 2025
Summary Budget amendment 1

Estimated Revenues	24/25 Amendment 1	24/25 Original budget	Difference	Percent of total
Ad Valorem Taxes Millage rate of .04043 (at 96% to allow for uncollectable)	\$11,933,727	\$11,933,727.00	\$ -	92.27%
Interest income	\$1,000,000	\$1,000,000.00	\$ -	7.73%
Total Revenues	\$12,933,727	\$12,933,727.00	\$ -	100.00%
Expenditures				
<u>Financial and Administrative</u>				
Tax Collector Fee @ 2.5% of taxes collected	\$298,343	\$298,343.00	\$ 0	
Accounting & Auditing	\$26,984	\$23,448.00	\$ 3,536	
Special District Fees	\$175	\$175.00	\$ -	
TIFF Fees	\$0	\$480,000.00	\$ (480,000)	
Bank Fees	\$17,880	\$12,768.00	\$ 5,112	
Total Financial and Administrative	\$343,382	\$814,734.00	\$ (471,352)	2.65%
<u>Operating Expenditures</u>				
Employee Salaries and Benefits	\$667,416	\$ 667,316.00	\$ 100	
Contracted Professional Services	\$180,500	\$ 175,000.00	\$ 5,500	
Occupancy	\$40,006	\$ 40,006.00	\$ -	
Insurance	\$24,602	\$ 20,000.00	\$ 4,602	
Software & Apps	\$100,000	\$ 115,000.00	\$ (15,000)	
Other Operating	\$136,680.00	\$ 156,530.00	\$ (19,850)	
Total Operating Expenditures	\$1,149,204	\$ 1,173,852.00	\$ (24,648)	8.89%
<u>Grants and Aids</u>				
Program Funding	\$10,844,455	\$ 10,348,455.00	\$ 496,000	
Total Grants and Aids	\$ 10,844,455.00	\$ 10,348,455.00	\$ 496,000.00	83.85%
Total Expenditures	\$12,337,041	\$12,337,041	\$ -	
Reserves (5% of taxes collected)	\$596,686	\$ 596,686.00	\$ -	4.61%
Total Expenditures, Reserves, and Fund Balance	\$12,933,727	\$ 12,933,727.00	\$ -	100.00%

\$0

Budget Breakdown	% of Total budget amendment	% of budget Amendment before reserves
Tax collector fees	2.31%	2.42%
Tiff Fees	0.00%	0.00%
Administrative operations	5.94%	6.23%
Program	87.14%	91.35%
Reserves	4.61%	
Total	100.00%	100.00%

Escambia Children's Trust

FY 2024 - 2025

October 1, 2024 - September 30, 2025

Budget amendment 1

Fund	Category	Object	GL	Function		24-25 Budget amendment 1	24-25 Original Budget	Change
4000	311	30	3110	10	Ad Valorem Taxes (at 96% to allow for uncollectable) .4043 mileage	\$ 11,933,727.00	\$ 11,933,727.00	\$ -
4000	361	30	3610	10	Interest income	\$ 1,000,000.00	\$ 1,000,000.00	\$ -
					Total Revenue	\$ 12,933,727.00	\$ 12,933,727.00	\$ -

					Finance and Admin			
4000	513	30	5201	10	Accounting & Auditing	\$ 10,654.00	\$ 8,274.00	\$ 2,380
4000	513	30	5201	20	Accounting & Auditing	\$ 16,330.00	\$ 15,174.00	\$ 1,156
4000	513	30	5910	10	Bank fees	\$ 17,880.00	\$ 12,768.00	\$ 5,112
4000	513	30	5940	10	Special District Fees	\$ 175.00	\$ 175.00	\$ -
4000	513	30	5900	10	Tax Collector Fee @ 2.5% of taxes collected	\$ 298,343.00	\$ 298,343.00	\$ -
4000	513	30	5901	10	TIFF Fees (will be moved to grants & aids if exempted)	\$ -	\$ 480,000.00	\$ (480,000)
					Employee Salaries and Benefits			
4000	564	10	5000	10	Executive Salaries	\$ 130,000.00	\$ 130,000.00	\$ -
4000	564	10	5010	10	Regular Salaries & Wages	\$ 258,234.00	\$ 258,234.00	\$ -
4000	564	10	5010	20	Regular Salaries & Wages	\$ 178,027.00	\$ 178,027.00	\$ -
4000	564	10	5100	10	FICA & Unemployment Taxes	\$ 29,700.00	\$ 29,700.00	\$ -
4000	564	10	5100	20	FICA & Unemployment Taxes	\$ 13,619.00	\$ 13,619.00	\$ -
4000	564	10	5101	10	Retirement Contribution (5%)	\$ 19,412.00	\$ 19,412.00	\$ -
4000	564	10	5101	20	Retirement Contribution (5%)	\$ 8,901.00	\$ 8,901.00	\$ -
4000	564	10	5102	10	Life and Health Insurance	\$ 27,401.00	\$ 27,401.00	\$ -
4000	564	10	5102	20	Life and Health Insurance	\$ 850.00	\$ 750.00	\$ 100
4000	564	10	5103	10	Workers Comp	\$ 872.00	\$ 872.00	\$ -
4000	564	10	5103	20	Workers Comp	\$ 400.00	\$ 400.00	\$ -
					Contracted Professional Services			\$ -
4000	564	30	5200	10	Legal Services	\$ 70,000.00	\$ 50,000.00	\$ 20,000
4000	564	30	5200	20	Legal Services	\$ 10,000.00	\$ 10,000.00	\$ -
4000	564	30	5202	10	Information Technology	\$ 12,000.00	\$ 15,000.00	\$ (3,000)
4000	564	30	5202	20	Information Technology	\$ 6,000.00	\$ 10,000.00	\$ (4,000)
4000	564	30	5203	10	Other Professional Services	\$ 12,500.00	\$ 20,000.00	\$ (7,500)

Escambia Children's Trust

FY 2024 - 2025

October 1, 2024 - September 30, 2025

Budget amendment 1

Fund	Category	Object	GL	Function		24-25 Budget amendment 1	24-25 Original Budget	Change
4000	564	30	5203	20	Other Professional Services	\$ 70,000.00	\$ 70,000.00	\$ -
					Other Operating			\$ -
4000	564	30	5300	10	Car allowance	\$ 3,900.00	\$ 3,900.00	\$ -
4000	564	30	5301	10	Other Travel	\$ 15,000.00	\$ 15,000.00	\$ -
4000	564	30	5301	20	Other Travel	\$ 9,000.00	\$ 9,000.00	\$ -
4000	564	30	5401	10	Telephone	\$ 4,120.00	\$ 4,120.00	\$ -
4000	564	30	5401	20	Telephone	\$ 2,060.00	\$ 2,060.00	\$ -
4000	564	30	5402	10	Website Administration	\$ 1,400.00	\$ 1,400.00	\$ -
4000	564	30	5402	20	Website Administration	\$ 100.00	\$ 100.00	\$ -
4000	564	30	5500	10	Freight & Postage	\$ 1,000.00	\$ 3,850.00	\$ (2,850)
4000	564	30	5500	20	Freight & Postage	\$ 500.00	\$ 1,500.00	\$ (1,000)
4000	564	30	5600	10	Rent	\$ 26,804.00	\$ 28,004.00	\$ (1,200)
4000	564	30	5600	20	Rent	\$ 13,202.00	\$ 12,002.00	\$ 1,200
4000	564	30	5700	10	Directors & Officers Insurance	\$ 12,500.00	\$ 11,000.00	\$ 1,500
4000	564	30	5701	10	Liability Insurance (includes Cyber)	\$ 10,992.00	\$ 6,600.00	\$ 4,392
4000	564	30	5702	10	Property Insurance	\$ -	\$ 1,200.00	\$ (1,200)
4000	564	30	5703	10	Surety Bond	\$ 1,100.00	\$ 1,200.00	\$ (100)
4000	564	30	5800	10	Printing & Binding	\$ 5,000.00	\$ 5,000.00	\$ -
4000	564	30	5810	10	Promotional Activities	\$ 20,000.00	\$ 20,000.00	\$ -
4000	564	30	5810	20	Promotional Activities	\$ 2,000.00	\$ 2,000.00	\$ -
4000	564	30	5820	10	Other Current Charges	\$ 300.00	\$ 300.00	\$ -
4000	564	30	5820	20	Other Current Charges	\$ 300.00	\$ 300.00	\$ -
4000	564	30	5830	10	Office Supplies	\$ 8,000.00	\$ 10,000.00	\$ (2,000)
4000	564	30	5830	20	Office Supplies	\$ 1,500.00	\$ 3,000.00	\$ (1,500)
4000	564	30	5841	10	Software & Apps	\$ 33,490.00	\$ 45,000.00	\$ (11,510)
4000	564	30	5841	20	Software & Apps	\$ 66,520.00	\$ 70,000.00	\$ (3,480)
4000	564	30	5843	10	Books, Publications, Subscriptions, & Memberships	\$ 21,000.00	\$ 20,000.00	\$ 1,000
4000	564	30	5843	20	Books, Publications, Subscriptions, & Memberships	\$ 10,000.00	\$ 10,000.00	\$ -
4000	564	30	5850	10	Training - ECT Internal	\$ 10,000.00	\$ 10,000.00	\$ -
4000	564	30	5850	20	Training - ECT Internal	\$ 5,000.00	\$ 5,000.00	\$ -

Escambia Children's Trust

FY 2024 - 2025

October 1, 2024 - September 30, 2025

Budget amendment 1

Fund	Category	Object	GL	Function		24-25 Budget amendment 1	24-25 Original Budget	Change
4000	564	30	5851	20	Training - External	\$ 10,000.00	\$ 10,000.00	\$ -
4000	564	30	6000	10	Capital Outlays	\$ 5,000.00	\$ 10,000.00	\$ (5,000)
4000	564	30	6000	20	Capital Outlays	\$ 1,500.00	\$ 10,000.00	\$ (8,500)
4000	564	80	7000	20	Program Funding	\$ 10,844,455.00	\$ 10,348,455.00	\$ 496,000
						\$ 12,337,041.00	\$ 12,337,041.00	\$ -
					Reserves (5% of taxes collected)	\$ 596,686.00	\$ 596,686.00	\$ -
						\$ 12,933,727.00	\$ 12,933,727.00	\$ -
						\$ -	\$ -	\$ -

Budget breakdown		% of Total budget	% of budget before reserves
Admin	\$ 1,066,777.00	8.25%	8.65%
Program	\$ 11,270,264.00	87.14%	91.35%
Budget before reserves	\$ 12,337,041.00		
Reserves	\$ 596,686.00	4.61%	
Total Budget	\$ 12,933,727.00	100.00%	

Admin Breakdown		% of Admin	% of Total budget	% of budget before reserves
Tax collector fees	\$ 298,343	27.97%	2.31%	2.42%
TIFF Fees	\$ -	0.00%	0.00%	0.00%
Operations	\$ 768,434.00	72.03%	5.94%	6.23%
Total Admin	\$ 1,066,777	100.00%	8.25%	8.65%

Program Breakdown		% of Program	% of Total budget	% of budget before reserves
Operations	\$ 425,809.00	3.78%	3.29%	3.45%
Program Funding	\$ 10,844,455.00	96.22%	83.85%	87.90%
Total Program	\$ 11,270,264.00	100.00%	87.14%	91.35%

Escambia Children's Trust
FY 2025-2026
October 1, 2025 - September 30, 2026
Preliminary Budget Summary

Estimated Revenues	25/26 Preliminary Budget	24/25 Amended budget	Difference	Percent of total
Ad Valorem Taxes Millage rate of .04043 (at 96% to allow for uncollectable)	\$11,933,727	\$11,933,727.00	\$ -	92.27%
Interest income	\$1,000,000	\$1,000,000.00	\$ -	7.73%
Total Revenues	\$12,933,727	\$12,933,727.00	\$ -	100.00%

Expenditures

Financial and Administrative

Tax Collector Fee @ 2.5% of taxes collected	\$298,343	\$298,343.00	\$ 0	
Accounting & Auditing	\$28,239	\$26,984.00	\$ 1,255	
Special District Fees	\$175	\$175.00	\$ -	
TIFF Fees	\$0	\$0.00	\$ -	
Bank Fees	\$24,000	\$17,880.00	\$ 6,120	
Total Financial and Administrative	\$350,757	\$343,382.00	\$ 7,375	2.71%

Operating Expenditures

Employee Salaries and Benefits	\$697,393	\$ 667,416.00	\$ 29,977	
Contracted Professional Services	\$160,500	\$ 180,500.00	\$ (20,000)	
Occupancy	\$41,205	\$ 40,006.00	\$ 1,199	
Insurance	\$21,808	\$ 24,602.00	\$ (2,794)	
Software & Apps	\$88,093	\$ 115,000.00	\$ (26,907)	
Other Operating	\$128,830.00	\$ 156,530.00	\$ (27,700)	
Total Operating Expenditures	\$1,137,829	\$ 1,173,852.00	(\$46,225)	8.80%

Grants and Aids

Program Funding	\$10,848,455	\$ 10,348,455.00	\$ 500,000	
Total Grants and Aids	\$ 10,848,455.00	\$ 10,348,455.00	\$ 500,000.00	83.88%

Total Expenditures	\$12,337,041	\$12,337,041	\$ -	
Reserves (5% of taxes collected)	\$596,686	\$ 596,686.00	\$ -	4.61%
Total Expenditures, Reserves, and Fund Balance	\$12,933,727	\$ 12,933,727.00	\$ -	100.00%

\$0

Budget Breakdown	% of Total budget	% of budget before reserves
Tax collector fees	2.31%	2.42%
Tiff Fees	0.00%	0.00%
Administrative operations	5.78%	6.06%
Program	87.30%	91.52%
Reserves	4.61%	
Total	100.00%	100.00%

Escambia Children's Trust

FY 2025 - 2026 Preliminary Budget

October 1, 2025 - September 30, 2026

Preliminary Budget Detail

Fund	Category	Object	GL	Function		25-26 Proposed Budget	24-25 Budget Amend 1	Area total 25/26
4000	311	30	3110	10	Ad Valorem Taxes (at 96% to allow for uncollectable) .4043 mileage	\$ 11,933,727.00	\$ 11,933,727.00	\$ 11,933,727
4000	361	30	3610	10	Interest income	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
					Total Revenue	\$ 12,933,727.00	\$ 12,933,727.00	\$ 12,933,727.00

					Finance and Admin			\$ 350,757.00
4000	513	30	5201	10	Accounting & Auditing	\$ 11,111.00	\$ 10,654.00	
4000	513	30	5201	20	Accounting & Auditing	\$ 17,128.00	\$ 16,330.00	
4000	513	30	5910	10	Bank fees	\$ 24,000.00	\$ 17,880.00	
4000	513	30	5940	10	Special District Fees	\$ 175.00	\$ 175.00	
4000	513	30	5900	10	Tax Collector Fee @ 2.5% of taxes collected	\$ 298,343.00	\$ 298,343.00	
					Employee Salaries and Benefits			\$ 697,393.00
4000	564	10	5000	10	Executive Salaries	\$ 135,200.00	\$ 130,000.00	
4000	564	10	5010	10	Regular Salaries & Wages	\$ 269,197.00	\$ 258,234.00	
4000	564	10	5010	20	Regular Salaries & Wages	\$ 185,148.00	\$ 178,027.00	
4000	564	10	5100	10	FICA & Unemployment Taxes	\$ 30,936.00	\$ 29,700.00	
4000	564	10	5100	20	FICA & Unemployment Taxes	\$ 14,164.00	\$ 13,619.00	
4000	564	10	5101	10	Retirement Contribution (5%)	\$ 20,220.00	\$ 19,412.00	
4000	564	10	5101	20	Retirement Contribution (5%)	\$ 9,257.00	\$ 8,901.00	
4000	564	10	5102	10	Life and Health Insurance	\$ 31,140.00	\$ 27,401.00	
4000	564	10	5102	20	Life and Health Insurance	\$ 806.00	\$ 850.00	
4000	564	10	5103	10	Workers Comp	\$ 909.00	\$ 872.00	
4000	564	10	5103	20	Workers Comp	\$ 416.00	\$ 400.00	
					Contracted Professional Services			\$ 160,500.00
4000	564	30	5200	10	Legal Services	\$ 50,000.00	\$ 70,000.00	
4000	564	30	5200	20	Legal Services	\$ 10,000.00	\$ 10,000.00	
4000	564	30	5202	10	Information Technology	\$ 12,000.00	\$ 12,000.00	
4000	564	30	5202	20	Information Technology	\$ 6,000.00	\$ 6,000.00	
4000	564	30	5203	10	Other Professional Services	\$ 2,500.00	\$ 12,500.00	
4000	564	30	5203	20	Other Professional Services	\$ 80,000.00	\$ 70,000.00	
					Other Operating			\$ 279,936.00
4000	564	30	5300	10	Car allowance	\$ 3,900.00	\$ 3,900.00	
4000	564	30	5301	10	Other Travel	\$ 12,420.00	\$ 15,000.00	

Escambia Children's Trust

FY 2025 - 2026 Preliminary Budget

October 1, 2025 - September 30, 2026

Preliminary Budget Detail

Fund	Category	Object	GL	Function		25-26 Proposed Budget	24-25 Budget Amend 1	Area total 25/26
4000	564	30	5301	20	Other Travel	\$ 8,580.00	\$ 9,000.00	
4000	564	30	5401	10	Telephone	\$ 4,120.00	\$ 4,120.00	
4000	564	30	5401	20	Telephone	\$ 2,060.00	\$ 2,060.00	
4000	564	30	5402	10	Website Administration	\$ 1,000.00	\$ 1,400.00	
4000	564	30	5402	20	Website Administration	\$ 100.00	\$ 100.00	
4000	564	30	5500	10	Freight & Postage	\$ 1,000.00	\$ 1,000.00	
4000	564	30	5500	20	Freight & Postage	\$ 500.00	\$ 500.00	
4000	564	30	5600	10	Rent	\$ 27,608.00	\$ 26,804.00	
4000	564	30	5600	20	Rent	\$ 13,597.00	\$ 13,202.00	
4000	564	30	5700	10	Directors & Officers Insurance	\$ 12,500.00	\$ 12,500.00	
4000	564	30	5701	10	Liability Insurance	\$ 8,108.00	\$ 11,002.00	
4000	564	30	5703	10	Surety Bond	\$ 1,200.00	\$ 1,100.00	
4000	564	30	5800	10	Printing & Binding	\$ 5,000.00	\$ 5,000.00	
4000	564	30	5810	10	Promotional Activities	\$ 20,000.00	\$ 20,000.00	
4000	564	30	5810	20	Promotional Activities	\$ 2,000.00	\$ 2,000.00	
4000	564	30	5820	10	Other Current Charges	\$ 300.00	\$ 300.00	
4000	564	30	5820	20	Other Current Charges	\$ 300.00	\$ 300.00	
4000	564	30	5830	10	Office Supplies	\$ 4,500.00	\$ 8,000.00	
4000	564	30	5830	20	Office Supplies	\$ 1,800.00	\$ 1,500.00	
4000	564	30	5841	10	Software & Apps	\$ 22,973.00	\$ 33,480.00	
4000	564	30	5841	20	Software & Apps	\$ 65,120.00	\$ 66,520.00	
4000	564	30	5843	10	Books, Publications, Subscriptions, & Memberships	\$ 21,900.00	\$ 21,000.00	
4000	564	30	5843	20	Books, Publications, Subscriptions, & Memberships	\$ 9,100.00	\$ 10,000.00	
4000	564	30	5850	10	Training - ECT Internal	\$ 10,000.00	\$ 10,000.00	
4000	564	30	5850	20	Training - ECT Internal	\$ 5,000.00	\$ 5,000.00	
4000	564	30	5851	20	Training - External	\$ 10,000.00	\$ 10,000.00	
4000	564	30	6000	10	Capital Outlays	\$ 3,750.00	\$ 5,000.00	
4000	564	30	6000	20	Capital Outlays	\$ 1,500.00	\$ 1,500.00	
4000	564	80	7000	20	Program funding	\$ 10,848,455.00	\$ 10,844,455.00	\$ 10,848,455.00
						\$ 12,337,041.00	\$ 12,337,041.00	\$ 12,337,041.00
					Reserves (5% of taxes collected)	\$ 596,686.00	\$ 596,686.00	\$ 596,686.00

Escambia Children's Trust

FY 2025 - 2026 Preliminary Budget

October 1, 2025 - September 30, 2026

Preliminary Budget Detail

Fund	Category	Object	GL	Function		25-26 Proposed Budget	24-25 Budget Amend 1	Area total 25/26
						\$ 12,933,727.00	\$ 12,933,727.00	\$ 12,933,727.00
						\$ -	\$ -	\$ -

Budget breakdown		Total Budget	Budget w/o reserves
Admin	\$ 1,046,010.00	8.09%	8.48%
Program	\$ 11,291,031.00	87.30%	91.52%
Budget before reserves	\$ 12,337,041.00		
Reserves	\$ 596,686.00	4.61%	
Total Budget	\$ 12,933,727.00	100.00%	

Admin Breakdown			
Tax collector fees	\$ 298,343	2.31%	2.42%
TIFF Fees	\$ -	0.00%	0.00%
Administrative Operations	\$ 747,667.00	5.78%	6.06%
Total Admin	\$ 1,046,010	8.09%	8.48%



RESOLUTION 2025-09

A RESOLUTION OF THE ESCAMBIA CHILDREN'S TRUST AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT WITH CHILDREN'S HOME SOCIETY OF FLORIDA TO OFFER NAVIGATOR 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 Children's Home Society of Florida on April 4, 2024, and the Program Committee recommended funding.

Based on results from the first year, staff recommends Children's Home Society be awarded a Year 2 contract in the amount of \$1,305,436.00.

AND, WHEREAS, the \$1,305,436.00 cost is reasonable and within 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 into negotiations and contract with the Children's Home Society of Florida for Navigator services for year-two funding.

DULY ADOPTED in regular session, this 13th day of May, A.D., 2025.

ESCAMBIA CHILDREN'S TRUST

By: _____ ATTEST: _____
Dr. Rex Northup Board Chair Stephanie White, Board Vice Chair



RESOLUTION 2025-10

A RESOLUTION OF THE ESCAMBIA CHILDREN'S TRUST AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT WITH THE ARC GATEWAY TO IMPLEMENT THE ESCAMBIA COUNTY HELP ME GROW COLLABORATIVE.

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, ITB2023-02 was issued on March 15, 2023, and two responses were received to the ITB, and

Based on results from the first and second year, staff recommends ARC Gateway be awarded a Year 3 contract in the amount of \$1,382,937.00.

AND, WHEREAS, the \$1,382,937 is reasonable and within 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 ARC Gateway - Help-Me-Grow program for year-three funding.

DULY ADOPTED in regular session, this 13th day of May, A.D., 2025

ESCAMBIA CHILDREN'S TRUST

By: _____
Dr. Rex Northup, Board Chair

ATTEST: _____
Tammy Abrams, Director of Finance

INTERLOCAL AGREEMENT

FOR EXEMPTION PURSUANT TO 163.387, FLORIDA STATUTES

ESCAMBIA COUNTY YOUTH PROGRAMS

THIS INTERLOCAL AGREEMENT (“Agreement”) is made and entered into this ___ day of _____, 2025, by and between, the **ESCAMBIA CHILDREN’S TRUST**, an independent special district of Escambia County, Florida, created pursuant to Section 125.901, Florida Statutes, hereinafter referred to as the “**Trust**” and **ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**, the governing body of Escambia County, Florida, hereinafter referred to as the “**County.**”

RECITALS:

WHEREAS, the Escambia Children’s Trust (the "Trust") was established to provide dedicated funding specifically for children's services within Escambia County; and

WHEREAS, pursuant to Section 163.387, Florida Statutes, the Trust is currently required to contribute tax increment financing (TIF) revenues to Escambia County’s Community Redevelopment Agencies (CRAs); and

WHEREAS, the Trust’s statutory mandate explicitly directs that its resources fund programs and services that directly benefit children; and

WHEREAS, Escambia County (the "County") administers certain youth programs (“County Youth Programs”), which provide critical workforce education, training, and developmental opportunities, educational support, life skills development, social and emotional support, health and wellness, community engagement, and safe and structured environments, directly benefiting the youth of Escambia County; and

WHEREAS, both the County and the Trust recognize the County Youth Programs as a valuable investment that promotes development, employment opportunities, and the general welfare of the community’s young residents; and

WHEREAS, Section 163.01, Florida Statutes (the Florida Interlocal Cooperation Act of 1969), enables local governmental entities to efficiently exercise their respective powers through mutual cooperation, ensuring optimal service delivery and resource utilization tailored to the unique geographic, economic, and demographic needs of their communities; and

WHEREAS, pursuant to Section 163.387, Florida Statutes, the County is authorized to exempt the Trust from contributing TIF funds to the CRAs by entering into an interlocal agreement specifically directing these funds toward children's services consistent with the Trust’s statutory mandate; and

WHEREAS, the County and the Trust desire to enter into this Interlocal Agreement to grant the Trust's exemption request for Tax Year 2024 and to resolve any controversy surrounding TIF funds for Tax Year 2021 and Tax Year 2022, to exempt the Trust for Tax Year 2025 CRA contribution, and to redirect the Trust CRA TIF contributions toward County programs aligned directly with the Trust's mission, thereby ensuring compliance with statutory requirements and maximizing benefits to Escambia County's youth.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties agree as follows:

1. PURPOSE

The purpose of this Agreement is for Escambia County to grant an exemption to the Trust pursuant to Florida Statutes Section 163.387(2)(d) and establish the conditions of the exemption. Specifically, the County shall grant a retroactive exemption for tax year 2021 and tax year 2022, a current exemption for tax year 2024, and a future exemption for tax year 2025. This Agreement provides the required interlocal agreement to establish the conditions of the exemption.

2. TERM AND TERMINATION

The term shall be for an initial period beginning upon the date entered above and shall extend until September 30, 2026. In the event of a material breach, either party may terminate the Agreement upon thirty (30) days' written notice.

3. RENEWAL

This Agreement is eligible for renewal.

4. ENTIRE AGREEMENT

This Agreement contains all the terms and conditions agreed upon by the parties with respect to the subject matter of this Agreement. No other agreements regarding the subject matter of this Agreement shall be deemed to exist or to bind any of the parties hereto.

5. CONTINUING OBLIGATION TO KEEP EACH OTHER INFORMED

The parties agree that their relationship will be enhanced and the possibility of misunderstandings or disputes will be reduced if they communicate periodically.

6. DEFINITIONS

Interlocal Agreement Payments: This general term refers to any payments made under the terms of this Agreement.

Tax Increment Financing (TIF) Contributions: These are payments derived from the incremental increase in property tax revenues within a designated area, as outlined in Section 163.387, Florida Statutes.

7. ESCAMBIA COUNTY'S OBLIGATIONS

- a. Escambia County shall grant an exemption to the Trust pursuant to Sec. 163.387(2)(d)(1), Florida Statutes for Tax Year 2021.
- b. Escambia County shall grant an exemption to the Trust pursuant to Sec. 163.387(2)(d)(1), Florida Statutes for Tax Year 2022.
- c. Escambia County shall grant an exemption to the Trust pursuant to Sec. 163.387(2)(d)(1), Florida Statutes for Tax Year 2024.
- d. a. Escambia County shall grant an exemption to the Trust pursuant to Sec. 163.387(2)(d)(1), Florida Statutes for Tax Year 2025.
- e. For Tax Year 2025, the County shall timely invoice the Trust for an Interlocal Agreement Payment amount which is the equivalent to the statutory TIF Contributions addressed by this Agreement.
- f. For Tax Year 2026 and all subsequent years, the County shall determine in its sole discretion whether to grant an exemption pursuant its governing processes and if so granted, shall invoice the Trust for an Interlocal Agreement Payment. If for any year the County determines not to grant an exemption and elects to invoice the Trust for the statutory TIF contributions, the Trust shall determine in its discretion whether to seek an exemption pursuant to Sec. 163.387(2)(d), Florida Statutes for the invoiced year. Failure to timely grant an exemption and invoice the Trust for an Interlocal Agreement Payment or in the alternative, to invoice the Trust for the statutory Tax Increment Financing (TIF) Contributions annually starting in Tax Year 2026 and any subsequent year shall constitute a waiver.
- g. Escambia County shall confer with the Trust no later than August 31, 2026 to evaluate the effectiveness of this Agreement for potential renewal.
- h. Escambia County shall utilize all Interlocal Agreement Payments received pursuant to this Agreement in furtherance of the following powers and functions:
 1. To provide and maintain in the county such preventive, developmental, treatment, and rehabilitative services for children as the County determines are needed.
 2. To provide such other services for all children as the County determines are needed.
 3. To allocate and provide funds for other agencies in the County which are operated for the benefit of children, provided they are not under the exclusive jurisdiction of the public school system.
 4. To collect information and statistical data and to conduct research which will be helpful to the Trust and the County in deciding the needs of children in the county.
 5. To consult and coordinate with other agencies dedicated to the welfare of children to the end that the overlapping of services will be prevented.

6. To employ, pay, and provide benefits for any part-time or full-time personnel needed to execute the foregoing powers and functions.
- i. The County shall provide the Trust quarterly reports detailing expenditures, mutually agreed upon participant data, and outcomes.
- j. The County shall collaborate with the Trust to ensure alignment with the Trust's mission and objectives.

8. TRUST'S OBLIGATIONS

- a. By entering into this Agreement, the Trust retroactively seeks an exemption for Tax Year 2021 and Tax Year 2022.
- b. The Trust shall pay to the County the following amounts ("Interlocal Agreement Payments") which are the equivalent of the TIF contribution it would have otherwise been required to pay to the County CRAs if the County had elected to timely collect said amounts and/or if the Trust had not sought an exemption:
 - 1) For Tax Year 2021 – \$327,974.00
 - 2) For Tax Year 2022 – \$362,710.00
 - 3) For Tax Year 2024 – \$495,157.18
- c. Payment to the County for Tax Years 2021, 2022, and 2024 in the amount of One Million, One Hundred Eighty-Five Thousand, Eight Hundred and Forty-One Dollars and Eighteen Cents (\$1,185,841.18) shall be made on or before August 1, 2025.
- d. For Tax Year 2025, upon receipt of the invoice outlined in Section 7b above, the Trust shall pay to the County the lawfully invoiced Interlocal Agreement Payment.
- e. For Tax Year 2026 and any subsequent year, upon notification of an exemption and receipt of an invoice from the County, the Trust shall pay the lawfully invoiced Interlocal Agreement Payment. If for any year the County determines not to grant an exemption and elects to invoice the Trust for the statutory TIF contributions, the Trust shall determine in its discretion whether to seek an exemption pursuant to Sec. 163.387(2)(d), Florida Statutes for the invoiced year.
- f. Escambia County shall confer with the Trust no later than August 31, 2026 to evaluate the effectiveness of this Agreement for potential renewal.
- g. The Trust shall collaborate with the County to ensure alignment with the County's mission and objectives.

8. GENERAL PROVISIONS

- a. **Compliance with Laws** – Both parties shall comply with all applicable federal, state, and local laws in the implementation of this Agreement.
- b. **No Third-Party Beneficiaries** – This Agreement is solely between the Trust and the County and does not create any rights or benefits for third parties.
- c. **Governing Law** – This Agreement shall be governed by the laws of the State of Florida.

- d. **Venue** – Any litigation commenced relating to this Agreement shall be in Escambia County, Florida.
- e. **Severability** – If any provision of this Agreement is found to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.
- f. **Notices** – All notices, including changes in the following addresses, required to be given pursuant to this Agreement shall be given by mail, certified or registered, and return receipt requested, or by personal delivery, evidenced by a receipt signed by the recipient of such personal delivery, and shall be effective when deposited in the mail.

If to the Trust, address to the Executive Director of the ESCAMBIA CHILDREN'S TRUST, 1000 College Blvd., building 26, Second Floor, Pensacola, Florida, 32504.

If to the County, address to the Director of Neighborhood and Human Services, ESCAMBIA COUNTY, 221 Palafox Place, Pensacola, Florida 32502.

- g. **Publicizing of Support – Endorsements** – The parties agree to distribute a joint press release announcing this Agreement and the County Youth Program(s) funded by the Escambia Children's Trust. The parties agree to work collaboratively to promote and support County Youth Program(s) and the children of Escambia County.
- h. **Amendments.** This Agreement may only be amended by mutual agreement of the parties, provided that the amendment is in writing and is executed by both parties. Amendments shall not compromise the original intent or intended outcome(s) of the funded project.
- i. **Waiver.** No express or implied consent to or waiver of, any breach or default by the other party, in the performance of the obligations hereunder, shall be deemed or construed to be a consent to, or waiver of, any other breach or default in the performance by such hereunder. Failure on the part of either party to complain of any act of the other in default, irrespective of how long such failure continues, shall not constitute a waiver of a party's rights hereunder.
- j. **Severability; Survivability; Preparation.** If any provision of this Agreement or the application thereof to any person or circumstances shall be invalid or unenforceable to any extent, the remainder of this Agreement and the application of such provisions to other persons or circumstances shall not be affected thereby and shall be enforced to the greatest extent permitted by law. Any provision of this Agreement which is of a continuing nature or imposes an obligation which extends beyond the term of the Agreement shall survive its expiration or earlier termination. This Agreement shall not be construed more strongly against either party regardless of who was more responsible for its preparation.
- k. **Sovereign Immunity.** This Agreement shall not be construed as constituting a waiver of any rights to sovereign immunity granted to the County or the Trust under the laws or Constitution of the State of Florida. This Agreement shall not be construed as granting or extending the sovereign immunity to which either party may be entitled to any other third-party.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

Lindsey Cannon, Executive Director
Escambia Children’s Trust

Wes Moreno, County Administrator
Board of County Commissioners,
Escambia County, Florida

Date

Date

Dr. Rex Northup, M.D., ECT Chair

Mike Kohler, Chair, Board of
County Commissioners

Date

Date

Approved for legal sufficiency:

Attest:

ECT Attorney

Clerk

Date: _____

Approved for legal sufficiency:

County Attorney

_____,
Neighborhood and Human Services
Director
Date:
