Escambia Children's Trust
Board of Directors Meeting
August 11, 2026, 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** (Dr. Williams)

IV. **Approval of Agenda** (Dr. Rex Northup)

V. **Approval of Minutes** (Dr. Rex Northup)

Recommendation: *Staff recommends the Board approve the Minutes of July 14, 2026, Regular Board Meeting, as presented.*

VI. **Treasurer's Report** (Tammy Abrams)

- **Financial Report** – Month Ending June 30, 2026

Recommendation: *The Finance and Operations Committee recommends the filing of the Financial Report for month ending* May 31, 2026*, as presented.*

VII. **Public Comments***

VIII. **Business**

Programs

- RFP 2026-02 Bright Beginnings – Approval of Reviewer Panel (Lindsey Cannon)
  - Tiffanie Coleman
  - Allisa Garret
  - Deborah Greenwald
  - Elizabeth Hughes
  - Tracie Moorer
  - Adam Morris
  - David Powell

  Need one more Board Member on review panel

Operations

- ECT Budget Amendment # 2 (2025-2026) (Tammy Abrams)

  Resolution 2026-22
  The Finance Committee recommends approval of Resolution 2026-22 authorizing the ECT Financial Director to amend the Budget for fiscal year 2026-26 as presented.

- ECT 2026-2027 Budget Draft Discussion (Tammy Abrams)
- Updated Fiscal Guidelines for Funded Programs (Tammy Abrams)

IX. **Legal Report** (Megan Fry, Esq.)

X. **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
July 14, 2026 5:30 p.m.

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

MINUTES

<table>
<tr><td>Meeting Title:</td><td colspan="3">Escambia Children's Trust Board of Directors Meeting</td></tr>
<tr><td>Date:</td><td>July 14, 2026</td><td>Time:</td><td>5:30 p.m.</td></tr>
<tr><td>Location:</td><td colspan="3">221 Palafox Place, Pensacola, FL 32502</td></tr>
<tr><td>Presiding:</td><td>Ms. Tina Cain, Treasurer / Dr. Rex Northup, Chair</td><td>Scribe:</td><td>Alma Ellis</td></tr>
<tr><td>Participants:</td><td colspan="3"><u>Board Members</u>: (X indicates present)

☒Tina Cain
☒ Keith Leonard
☐ Commissioner May
☒ Dr. Rex Northup, Chair
☐ Stephanie White, Vice Chair
☒ David Williams
☒ Judge Robinson

<u>Staff/Advisors</u>: : (X indicates present)

☒ Lindsey Cannon, Executive Director
☒ Tammy Abrams, Director, Finance/HR
☒ Alma Ellis, Board Liaison, Administrative Specialist
☒ Michael Moore, Community Engagement Manager ☒
☐ Deborah Ray, Program Director
☒ Richard Stone, SAMIS Manager
☐ Daniel Joyner, Financial and Contract Analyst
☐ Megan Fry, Esquire
☒ Sallie Neese, Esquire</td></tr>
</table>

- **Call To Order** 5:31 pm
- **Introduction of Judge Robinson by Lindsey Cannon**

  Ms. Cannon introduced Judge Robinson to the Board. Dr. Northup confirmed Judge Robinsons willingness to serve on and appointed him to the Policy and Bylaws Committee.
- **Approval of Agenda**

  Mr. Leonard motioned to approve, Dr. Williams seconded and all were in favor.
- **Approval of Minutes**

  Dr. Williams motioned to approve, Mr. Leonard seconded. No corrections needed, minutes will stand as submitted.
- **Treasurer's Report**

  Ms. Abrams reviewed the Financial Report for month ending May 31, 2026. There were no unusual transactions. Mr. Leonard motioned to file for annual audit, Dr. Williams seconded and all were in favor.
- ***Microsimulation for Property Tax Referendum***

Ms. Abrams covered possible property tax revenue losses due to referendum on the upcoming ballot.

- **Public Comment**

  (See video on website.)

- **Business**

  Programs

  - **RFP 2026-02** Bright Beginnings

  Ms. Cannon brought forth the Bright Beginnings RFP to the Board for approval as directed by the Program Committee. Mr. Leonard motioned to approve, Ms. Cain seconded and all were in favor.

  - *Cost-Neutral Budget Amendments*

    - *Covenant Hospice*
    - *Youths Left Behind*
    - *Dixon School of Arts*
    - *Chain Reaction*
    - *Legal Services of North Florida*
    - *S.A.L.T. Ministries*

  Ms. Abrams presented six cost-neutral budget amendments for approval as directed by the Program Committee. Mr. Leonard motioned to approve all six, Ms. Cain seconded, and all were in favor.

- *CHS Navigators – Updated Budget and Vote for Year 3 Funding*

  Ms. Cannon presented ***Resolution 2026-21*** *allowing for the updated budget and the final (11 month) funding of the CHS Navigator Program. Ms. Cain motioned to approve, Dr. Williams seconded, Judge Robinson abstained, and all others were in favor.*

  Operations

  - *(Reminder) Budget Conference / Strategic Planning - Finance Committee - August*
  - *(Reminder) TRIM Meetings - September*

I. **Legal Report** (Sallie Neese, Esq.)

- New World Believers (HOOPS) settlement update

  Ms. Neese shared a tentative agreement has been reached and requested Board approval allowing the Board Chair to enter into a settlement agreement that contains, among other terms, a full and final reimbursement of expenses to NWB of amounts expended under the Funding Agreement for the disputed months of November, December, and January 1-8th in the amount of $76,437.72; transfer of ownership from NWB to ECT of the 2010 Dodge Caravan and the 2015 Ford Transit 350 purchased with ECT funds; NWB retention of ownership of the 1998 Honda Odyssey, paid in part with ECT funds; resolution of all known or unknown claims arising out of the Funding Agreement; and parties shall bear own attorneys' fees and costs.

  Mr. Leonard motioned to approve, Dr. Williams seconded, Judge Robinson abstained and all others were in favor.

- Changes to proposed funding agreements

  Ms. Neese presented an updated Standard Funding Agreement, along with a track-changes version, to the Board. The revisions incorporated new and updated policies previously approved by the Board. Mr. Leonard questioned the use of the term "key" staff on page 5, Sections 2(a) and 2(b). Mr. Leonard made a motion to approve the agreement with the removal of the word "key" from those two sections. Dr. Williams seconded the motion. Judge Robinson abstained, and all other members voted in favor.

Adjournment – *With no further business, the meeting adjourned at 6:27 pm.*

Signature: (Board Chair)

ESCAMBIA CHILDREN'S TRUST

Our Children. Our Community. Our Future.

Financial Reports
June 2026

Escambia Children's Trust (ECT)

Management's Discussion and Analysis

As of June 30, 2026

Financial Highlights

Escambia Children's Trust's fiscal year runs from October 1 through September 30. As of June 30, 2026, approximately 25% of the fiscal year remains. Financial activity through June reflects normal revenue collection patterns and the planned timing of program expenditures.

Balance Sheet

As of June 30, 2026, the Trust reports prior-year remaining funds (fund balance) of $21,299,326 and a year-to-date increase in fund balance of $4,236,369, reflecting revenues exceeding expenditures during the first nine months of the fiscal year.

Cash balances remain strong, with $23,778,051 held in the operating (General Fund) account and $2,466,799 held in the reserve account.

Total liabilities equal $709,155 and consist primarily of accounts payable related to provider reimbursements. Accounts payable total $709,469 and are partially offset by a $(314) balance in accrued life and health insurance payable. This timing difference occurs because employee insurance contributions are collected evenly over 26 payroll periods, while insurance invoices are paid monthly, resulting in minor month-to-month variances that are expected to resolve over the course of the fiscal year.

Budget Overview

ECT's annual budget and year-to-date activity are presented in the Statement of Revenues and Expenditures and the Statement of Revenues and Expenditures by Function. The functional statement provides additional detail by separating costs into administrative and program categories.

For the fiscal year, ECT budgeted expenditures as follows: 6.12% for administrative operations, 1.46% for tax collector fees, and 92.41% for program services. As of June 30, 2026, actual expenditures represent 6.06% administrative operations, 2.10% tax collector fees, and 91.83% program services. The higher proportion of tax collector fees at this point in the year is attributable to the front-loaded timing of ad valorem tax collections and related fees. Overall expenditure distribution remains consistent with the Trust's budgetary intent.

Revenue

ECT amended its original ad valorem tax revenue budget to $12,048,732. As of June 30, 2026, the Trust has received $12,117,085, or just over 100% of the amended budget. ECT budgeted to collect 96% of the ad valorem tax revenue and actually collected 96.5%.

Interest income represents the Trust's secondary revenue source. The amended interest revenue budget is $900,000, of which $671,862 or 75%, has been earned year-to-date. Interest earnings are primarily used to offset administrative operating costs.

Expenditures

The administrative expenditure budget, including tax collector fees, was amended from $1,068,704 to $964,456. As of June 30, 2026, $698,346 or 73%, of this budget has been expended, reflecting the timing of tax-related and operational costs.

The program services budget was amended from $11,403,220 to $11,409,839. Program expenditures total $7,854,232 or 69% of the amended budget. Program spending is expected to increase during the remainder of the fiscal year as provider reimbursement activity continues.

The largest program expenditure category is Grants and Aids to Private Organizations, budgeted at $10,875,166. This category represents direct payments to community providers. As of June 30, 2026, $7,491,711 or 69%, of this line item has been disbursed.

General Ledger Review

The General Ledger reflects all financial transactions recorded during June 2026. Management did not identify any unusual or non-recurring transactions during the reporting period.

ECT Contract Schedule

The Escambia Children's Trust Contract Schedule summarizes provider contracts, including contract periods, total funding requested, amounts awarded through executed contracts, funds drawn down, amounts surrendered, remaining awarded balances, and the percentage of time and funding remaining.

As of June 30, 2026, $7,247,412 remains on awarded contracts, and $12,754,959 remains in funding requested by current providers but not yet awarded. All remaining requested funding is fully supported by existing cash resources.

$662,479 has been surrendered during the current fiscal year and is available for future allocation. The current year funds come from:

Out of School Time	- $ 29,025
Healthy Schools	- $493,166
CARES 25	-$140,288

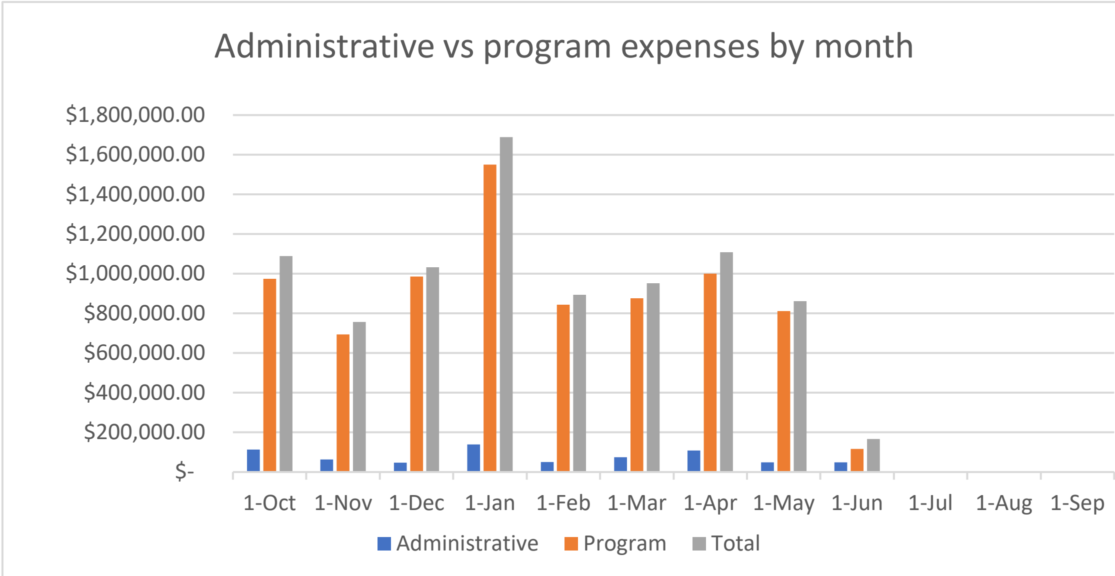
Obligated Cash

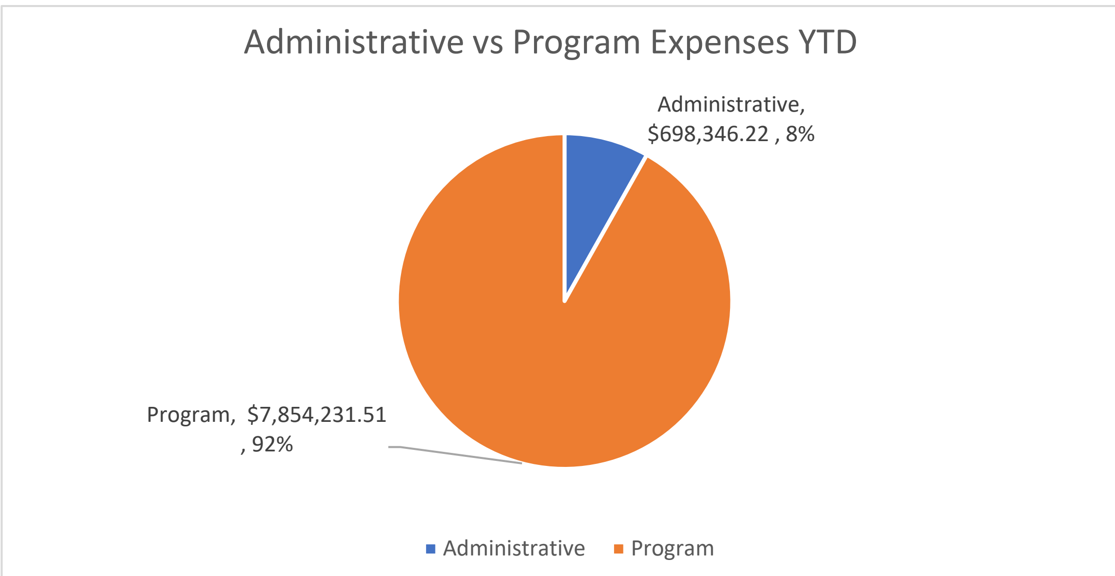
The Escambia Children's Trust Obligated Cash report identifies the portion of operating cash contractually committed to existing agreements. As of June 30, 2026, total operating cash equals $23,778,051 of which $20,655,722 or 87%, is obligated.

Of the unobligated balance, 100% has been designated for contracts associated with Bright beginnings RFP and an additional round of CARES grants.

Escambia Childrens Trust
Balance Sheet
As of 6/30/2026

	Current Year
Assets	
Cash and Cash Equivilents	
Cash in Bank:Hancock Whitney General Fund	23,778,051.26
Cash in Bank:Hancock Whitney Reserve Account	2,466,798.81
Total Cash and Cash Equivilents	26,244,850.07
Total Assets	26,244,850.07
Liabilities	
Accounts Payable and Accrued Expenses	
Accounts Payable (A/P)	709,468.90
Total Accounts Payable and Accrued Expenses	709,468.90
Accrued Salaries and Wages	
Accrued Life and Health Insurance Payable	(313.78)
Total Accrued Salaries and Wages	(313.78)
Total Liabilities	709,155.12
Net Assets	
Beginning Net Assets	
	21,299,325.89
Total Beginning Net Assets	21,299,325.89
Change in Net Assets	
	4,236,369.06
Total Change in Net Assets	4,236,369.06
Total Net Assets	25,535,694.95
Total Liabilites and Net Assets	26,244,850.07


Administrative vs program expenses by month
$1,800,000.00
$1,600,000.00
$1,400,000.00
$1,200,000.00
$1,000,000.00
$800,000.00
$600,000.00
$400,000.00
$200,000.00
$-
1-Oct
1-Nov
1-Dec
1-Jan
1-Feb
1-Mar
1-Apr
1-May
1-Jun
1-Jul
1-Aug
1-Sep
Administrative
Program
Total


Administrative vs Program Expenses YTD
Administrative, $698,346.22 , 8%
Program, $7,854,231.51 , 92%
Administrative
Program

Escambia Childrens Trust
Statement of Revenues and Expenditures
From 6/1/2026 Through 6/30/2026

		Total Budget - Revised	Current Period Actual	Current Year Actual	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenue					
4000	Property Taxes					
311	Ad Valorem Taxes					
30	Operating					
3110	Ad Valorem Taxes	12,048,732.00	2,602,077.88	12,117,084.99	68,352.99	0.57%
	Total Operating	12,048,732.00	2,602,077.88	12,117,084.99	68,352.99	0.57%
361	Interest					
30	Operating					
3610	Interest income	900,000.00	73,862.46	671,861.80	(228,138.20)	(25.35)%
	Total Operating	900,000.00	73,862.46	671,861.80	(228,138.20)	(25.35)%
	Total Revenue	12,948,732.00	2,675,940.34	12,788,946.79	(159,785.21)	(1.23)%
	Expenses					
4000	Property Taxes					
513	Financial and Administrative					
30	Operating					
5201	Accounting and Auditing	28,239.00	511.88	27,083.42	1,155.58	4.09%
5900	Tax Collector Fees	180,731.00	0.00	179,970.21	760.79	0.42%
5910	Bank Fees	12,000.00	868.72	5,826.79	6,173.21	51.44%
5940	Special District Fees	175.00	0.00	175.00	0.00	0.00%
	Total Operating	221,145.00	1,380.60	213,055.42	8,089.58	3.66%
564	Human Services					
10	Personnel Services					
5000	Executive Salaries	130,000.00	10,000.00	91,500.00	38,500.00	29.62%
5010	Regular Salaries and Wages	507,860.00	38,635.90	347,031.61	160,828.39	31.67%
5100	FICA Taxes	48,796.00	3,693.04	33,367.61	15,428.39	31.62%
5101	Retirement Contributions	31,893.00	2,446.80	22,063.83	9,829.17	30.82%
5102	Life and Health Insurance	32,029.00	3,132.26	23,956.52	8,072.48	25.20%
5103	Workers' compensation insurance	1,433.00	73.42	634.98	798.02	55.69%
	Total Personnel Services	752,011.00	57,981.42	518,554.55	233,456.45	31.04%
30	Operating					
5200	Legal Services	90,000.00	7,395.00	83,545.00	6,455.00	7.17%
5202	Information Technology	18,000.00	1,310.05	11,647.00	6,353.00	35.29%
5203	Other Professional Services	82,500.00	248.00	4,106.72	78,393.28	95.02%
5300	Travel:Car Allowance	3,900.00	300.00	2,850.00	1,050.00	26.92%
5301	Travel:Other Travel	21,000.00	0.00	11,496.95	9,503.05	45.25%
5401	Telephone Expense	6,180.00	460.08	4,156.33	2,023.67	32.75%

		Total Budget - Revised	Current Period Actual	Current Year Actual	Total Budget Variance - Revised	Percent Total Budget Remaining - Revised
5402	Website Administration	1,100.00	0.00	356.18	743.82	67.62%
5500	Freight & Postage Services	5,000.00	78.00	177.80	4,822.20	96.44%
5600	Rent & Utilities:Rent	41,913.00	0.00	41,745.36	167.64	0.40%
5700	Directors & officers insurance	16,730.00	0.00	4,230.45	12,499.55	74.71%
5701	Liability insurance	8,108.00	0.00	404.00	7,704.00	95.02%
5703	Surety Bond	1,200.00	0.00	355.00	845.00	70.42%
5800	Printing & binding	5,000.00	0.00	2,603.26	2,396.74	47.93%
5810	Promotional Activities	22,000.00	2,227.92	8,430.47	13,569.53	61.68%
5820	Other Current Charges	600.00	0.00	75.84	524.16	87.36%
5830	Office Supplies Expense	8,500.00	1,205.96	6,966.37	1,533.63	18.04%
5841	Software & Apps	88,093.00	2,535.11	72,277.68	15,815.32	17.95%
5843	Books, Publications, Subscriptions, & Memberships	31,000.00	37,896.95	60,383.41	(29,383.41)	(94.79)%
5850	Training - ECT Internal	15,000.00	2,445.00	7,261.86	7,738.14	51.59%
5851	Training - External	26,899.00	0.00	3,931.13	22,967.87	85.39%
6000	Capital Outlay - Machinery and Equipment	5,250.00	0.00	2,256.26	2,993.74	57.02%
	Total Operating	497,973.00	56,102.07	329,257.07	168,715.93	33.88%
80	Grants and Aids					
7000	Grants and Aids:Aids to Private Organizations	10,875,166.00	51,387.99	7,491,710.69	3,383,455.31	31.11%
	Total Grants and Aids	10,875,166.00	51,387.99	7,491,710.69	3,383,455.31	31.11%
	Total Expenses	12,346,295.00	166,852.08	8,552,577.73	3,793,717.27	30.73%
	Net Income (Loss)	602,437.00	2,509,088.26	4,236,369.06	3,633,932.06	603.21%

Escambia Childrens Trust
Statement of Revenues and Expenditures
From 6/1/2026 Through 6/30/2026

		Total Budget - Revised	Current Period Actual	Current Year Actual	YTD Budget Variance - Revised	Percent Total Budget Remaining - Revised
	Revenue					
10	Admin					
311	Ad Valorem Taxes					
30	Operating					
3110	Ad Valorem Taxes	12,048,732.00	2,602,077.88	12,117,084.99	68,352.99	0.57%
361	Interest					
30	Operating					
3610	Interest income	900,000.00	73,862.46	671,861.80	(228,138.20)	(25.35)%
	Total Admin	12,948,732.00	2,675,940.34	12,788,946.79	(159,785.21)	(1.23)%
	Total Revenue	12,948,732.00	2,675,940.34	12,788,946.79	(159,785.21)	(1.23)%
	Expenses					
10	Admin					
513	Financial and Administrative					
30	Operating					
5201	Accounting and Auditing	11,111.00	307.12	10,161.06	949.94	8.55%
5900	Tax Collector Fees	180,731.00	0.00	179,970.21	760.79	0.42%
5910	Bank Fees	12,000.00	868.72	5,826.79	6,173.21	51.44%
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	91,500.00	38,500.00	29.62%
5010	Regular Salaries and Wages	268,385.00	19,317.26	188,734.02	79,650.98	29.68%
5100	FICA Taxes	30,476.00	2,215.18	21,258.00	9,218.00	30.25%
5101	Retirement Contributions	19,919.00	1,480.86	14,148.91	5,770.09	28.97%
5102	Life and Health Insurance	31,025.00	3,047.54	23,302.47	7,722.53	24.89%
5103	Workers' compensation insurance	895.00	44.06	402.63	492.37	55.01%
30	Operating					
5200	Legal Services	60,000.00	4,700.00	52,195.00	7,805.00	13.01%
5202	Information Technology	12,000.00	746.73	7,672.48	4,327.52	36.06%
5203	Other Professional Services	12,500.00	141.36	3,626.20	8,873.80	70.99%
5300	Travel:Car Allowance	3,900.00	300.00	2,850.00	1,050.00	26.92%
5301	Travel:Other Travel	10,230.00	0.00	6,098.16	4,131.84	40.39%
5401	Telephone Expense	3,428.00	262.90	2,572.34	855.66	24.96%
5402	Website Administration	1,000.00	0.00	356.18	643.82	64.38%
5500	Freight & Postage Services	4,500.00	78.00	156.84	4,343.16	96.51%
5600	Rent & Utilities:Rent	27,600.00	0.00	27,607.59	(7.59)	(0.03)%

		Total Budget - Revised	Current Period Actual	Current Year Actual	YTD Budget Variance - Revised	Percent Total Budget Remaining - Revised
5700	Directors & officers insurance	16,730.00	0.00	4,230.45	12,499.55	74.71%
5701	Liability insurance	8,108.00	0.00	404.00	7,704.00	95.02%
5703	Surety Bond	1,200.00	0.00	355.00	845.00	70.42%
5800	Printing & binding	5,000.00	0.00	2,603.26	2,396.74	47.93%
5810	Promotional Activities	20,000.00	2,132.48	8,335.03	11,664.97	58.32%
5820	Other Current Charges	300.00	0.00	13.50	286.50	95.50%
5830	Office Supplies Expense	6,000.00	958.10	5,233.58	766.42	12.77%
5841	Software & Apps	22,973.00	305.01	17,218.67	5,754.33	25.05%
5843	Books, Publications, Subscriptions, & Memberships	21,900.00	379.00	15,266.99	6,633.01	30.29%
5850	Training - ECT Internal	11,370.00	2,445.00	6,071.86	5,298.14	46.60%
6000	Capital Outlay - Machinery and Equipment	3,000.00	0.00	0.00	3,000.00	100.00%
	Total Admin	936,456.00	49,729.32	698,346.22	238,109.78	25.43%
20	Program					
513	Financial and Administrative					
30	Operating					
5201	Accounting and Auditing	17,128.00	204.76	16,922.36	205.64	1.20%
564	Human Services					
10	Personnel Services					
5010	Regular Salaries and Wages	239,475.00	19,318.64	158,297.59	81,177.41	33.90%
5100	FICA Taxes	18,320.00	1,477.86	12,109.61	6,210.39	33.90%
5101	Retirement Contributions	11,974.00	965.94	7,914.92	4,059.08	33.90%
5102	Life and Health Insurance	1,004.00	84.72	654.05	349.95	34.86%
5103	Workers' compensation insurance	538.00	29.36	232.35	305.65	56.81%
30	Operating					
5200	Legal Services	30,000.00	2,695.00	31,350.00	(1,350.00)	(4.50)%
5202	Information Technology	6,000.00	563.32	3,974.52	2,025.48	33.76%
5203	Other Professional Services	70,000.00	106.64	480.52	69,519.48	99.31%
5301	Travel:Other Travel	10,770.00	0.00	5,398.79	5,371.21	49.87%
5401	Telephone Expense	2,752.00	197.18	1,583.99	1,168.01	42.44%
5402	Website Administration	100.00	0.00	0.00	100.00	100.00%
5500	Freight & Postage Services	500.00	0.00	20.96	479.04	95.81%
5600	Rent & Utilities:Rent	14,313.00	0.00	14,137.77	175.23	1.22%
5810	Promotional Activities	2,000.00	95.44	95.44	1,904.56	95.23%
5820	Other Current Charges	300.00	0.00	62.34	237.66	79.22%
5830	Office Supplies Expense	2,500.00	247.86	1,732.79	767.21	30.69%

Escambia Childrens Trust

Statement of Revenues and Expenditures

From 6/1/2026 Through 6/30/2026

		Total Budget - Revised	Current Period Actual	Current Year Actual	YTD Budget Variance - Revised	Percent Total Budget Remaining - Revised
5841	Software & Apps	65,120.00	2,230.10	55,059.01	10,060.99	15.45%
5843	Books, Publications, Subscriptions, & Memberships	9,100.00	37,517.95	45,116.42	(36,016.42)	(395.78)%
5850	Training - ECT Internal	3,630.00	0.00	1,190.00	2,440.00	67.22%
5851	Training - External	26,899.00	0.00	3,931.13	22,967.87	85.39%
6000	Capital Outlay - Machinery and Equipment	2,250.00	0.00	2,256.26	(6.26)	(0.28)%
80	Grants and Aids					
7000	Grants and Aids:Aids to Private Organizations	10,875,166.00	51,387.99	7,491,710.69	3,383,455.31	31.11%
	Total Program	11,409,839.00	117,122.76	7,854,231.51	3,555,607.49	31.16%
	Total Expenses	12,346,295.00	166,852.08	8,552,577.73	3,793,717.27	30.73%
	Net Income (Loss)	602,437.00	2,509,088.26	4,236,369.06	3,633,932.06	603.21%

Escambia Childrens Trust
Expanded General Ledger
From 6/1/2026 Through 6/30/2026

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund			Opening Balance	22,233,626.06	
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	ADP Wage Pay	Payroll cash		19,034.26
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	ADP Wage Pay	Tax payment		5,845.60
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	ADP Wage Pay	Workers Comp payment		36.71
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Boys and Girls Club of the Emerald Coast	B&G Club Great Futures 4/30/26		48,166.73
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Boys and Girls Club of the Emerald Coast	B&GC MInd Time		8,722.73
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Children's Home Society of Florida	CHS Navigator April 26		82,325.60
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Children's Home Society of Florida	Sail Services - April 26		17,971.53
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Covenant Hospice Foundation, Inc.	April Services		7,840.52
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	CPC Office Technologies	Copier maintenance 5/30 - 6/29/26		248.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Dixon School of Arts and Sciences	OST services - April 26		20,655.74
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	EPPS Christian Center, Inc	April Services		20,655.74
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Escambia County School Readiness Coaliton	ELC - April Match		19,906.25
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Every Child A Reader in Escambia, Inc. DBA ReadyKids!	REady Kids CARES grant		4,880.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Gulf Coast Kids House	April Services		2,186.12
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Legal Services of North FL, Inc.	April 2026 Services		58,239.01

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Naval Flight Academy, LLC	Background checks reimbursed outside of grant due to new requirements		2,063.68
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Pensacola Promise, Inc. DBA Chain Reaction	April Services		12,456.61
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Sisters Annointated to Lead Together Inc.	April 2026 Services		830.12
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	The Pensacola Mess Hall, Inc	april Services		3,961.30
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	United Way of West Florida	January 30 - March 30, 26 Services		111,569.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Webauthor.com	June Software		2,000.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/4/2026	Young Men's Christian Association of NW FL, Inc.	April Services		58,432.03
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/9/2026	Nationwide	Nationwide payment		2,235.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/10/2026	United Health Care	United health and life insurance		3,696.20
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/11/2026	Hancock Whitney	Bank Service fee		868.72
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/12/2026	ADP Wage Pay	ADP Fees		255.94
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Be Ready Alliance Coodinating for Emergencies	CARES Oct - April Services		35,918.65
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Clark Partington	General Legal - May 26		3,000.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Clark Partington	NWB - May Charges		5,075.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Clark Partington	Specific Legal - May		1,050.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	CMB Visions Unlimited, Inc.	OST April 2026		20,664.36

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Community Action Program Committee, Inc.	Match payment - April 2026		46,074.47
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	CPC Office Technologies	Copier lease 5/30 - 6/29/26		389.66
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Escambia County School Readiness Coaliton	ELC Match		19,895.35
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	General Daniel Chappie James Flight Academy, Inc.	3/15 - 4/30/26 services		7,278.49
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	iVenture Solutions	IT services and software		1,845.16
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	IXL Learning	Subscription for 6/30/26 - 6/30/27		37,445.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Naval Flight Academy, LLC	May 2026 Services		15,653.50
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Pensacola Children's Chorus	April Serives		10,602.52
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	The Pensacola Mess Hall, Inc	May Services		2,874.17
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Twin Oaks Juvenile Development, Inc.	April Services		80,980.50
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/17/2026	Youth Left Behind Corp.	CARES - November - April 2026		758.35
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/18/2026	ADP Wage Pay	Payroll Cash		19,034.27
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/18/2026	ADP Wage Pay	Tax payment		5,845.59
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/18/2026	ADP Wage Pay	Workers Comp payment		36.71
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/18/2026	Nationwide	Nationwide payment		2,235.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	4-Imprint Promotional items		1,644.74
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	7-Eleven Fuel for rental car FCMA conference		14.30
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	AC Hotel Clearwater - M. Moore FCM conference		861.00

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Amazon POP supplies		230.91
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Budget car rental - M. Moore FCMA conference		160.04
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	CC International transaction fee		0.84
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Constant Contact		43.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Dollar Tree POP Supplies		55.25
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	HP Instant ink		12.89
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Moe's POP Food		1,132.14
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Moes correction		0.20
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Office Depot - Batteries and wall clock		58.37
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Office Depot - Sharpies		11.99
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Opus Clips		174.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Publix - water for grant review and POP		13.42
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Sam's POP Supplies		167.81
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Unplash		84.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Userway		490.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	USLI 6/27/26 - 6/27/27 Excess Liability insurance		404.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/21/2026	Hancock Whitney	Wordpress		300.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	Arc Gateway, Inc.	ARK HMG April 2026		137,135.92
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	Award Masters Inc	BOD recognition plaques		296.85

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	Award Masters Inc	D. Joyner Name Tag		12.05
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	Children's Home Society of Florida	CHS CARES - April 2026		11,068.40
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	Covenant Hospice Foundation, Inc.	May Services		6,986.15
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	G.I.R.L.S. Incorporated	Cares April 2026		433.39
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	Impact Campaigns	Crisis communications Training		2,445.00
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	James B. Washington Education and Sports, Inc.	JBW - OST May 2026		21,649.60
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	Pensacola Children's Chorus	May Services		12,495.18
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	Sisters Annointated to Lead Together Inc.	May Services		772.77
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	The Lamplighter Academic and Mentoring Program, Inc.	Ignite OST services Oct - Dec 2025		25,409.91
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/25/2026	United Way of West Florida	U.Way Healthy Schools - April 2026		67,546.59
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/26/2026	ADP Wage Pay	ADP Fees		255.94
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/26/2026	Verizon Business	Verizon payment		460.08
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/29/2026	Escambia County Tax Collector	Tax payment	2,610,843.98	
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/30/2026		Correct Interest for Reserve acct		6,606.12
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/30/2026	Hancock Whitney	Interest	65,096.36	
4000	1000	Cash in Bank:Hancock Whitney General Fund	6/30/2026	Nippon Life Insurance Company of America	Nippon February 26		342.40

Escambia Childrens Trust

Expanded General Ledger
From 6/1/2026 Through 6/30/2026

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
					Transaction Total	2,675,940.34	1,131,515.14
	Balance...	Cash in Bank:Hancock Whitney General Fund				23,778,051.26	
4000	1010	Cash in Bank:Hancock Whitney Reserve Account			Opening Balance	2,460,192.69	
4000	1010	Cash in Bank:Hancock Whitney Reserve Account	6/30/2026		Correct Interest for Reserve acct	6,606.12	
					Transaction Total	6,606.12	0.00
	Balance...	Cash in Bank:Hancock Whitney Reserve Account				2,466,798.81	
4000	2000	Accounts Payable (A/P)			Opening Balance		1,667,465.52
4000	2000	Accounts Payable (A/P)	6/2/2026	CPC Office Technologies	Copier maintenance 5/30 - 6/29/26		248.00
4000	2000	Accounts Payable (A/P)	6/2/2026	Hancock Whitney	Amazon membership		179.00
4000	2000	Accounts Payable (A/P)	6/2/2026	Hancock Whitney	Asurion - Lost cell phone replacement		229.00
4000	2000	Accounts Payable (A/P)	6/2/2026	Naval Flight Academy, LLC	Background checks reimbursed outside of grant due to new requirements		2,063.68
4000	2000	Accounts Payable (A/P)	6/2/2026	Webauthor.com	June Software		2,000.00
4000	2000	Accounts Payable (A/P)	6/4/2026	Boys and Girls Club of the Emerald Coast	B&G Club Great Futures 4/30/26	48,166.73	
4000	2000	Accounts Payable (A/P)	6/4/2026	Boys and Girls Club of the Emerald Coast	B&GC MInd Time	8,722.73	
4000	2000	Accounts Payable (A/P)	6/4/2026	Children's Home Society of Florida	CHS Navigator April 26	82,325.60	
4000	2000	Accounts Payable (A/P)	6/4/2026	Children's Home Society of Florida	Sail Services - April 26	17,971.53	

Escambia Childrens Trust

Expanded General Ledger
From 6/1/2026 Through 6/30/2026

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	6/4/2026	Covenant Hospice Foundation, Inc.	April Services	7,840.52	
4000	2000	Accounts Payable (A/P)	6/4/2026	CPC Office Technologies	Copier maintenance 5/30 - 6/29/26	248.00	
4000	2000	Accounts Payable (A/P)	6/4/2026	Dixon School of Arts and Sciences	OST services - April 26	20,655.74	
4000	2000	Accounts Payable (A/P)	6/4/2026	EPPS Christian Center, Inc	April Services	20,655.74	
4000	2000	Accounts Payable (A/P)	6/4/2026	Escambia County School Readiness Coaliton	ELC - April Match	19,906.25	
4000	2000	Accounts Payable (A/P)	6/4/2026	Every Child A Reader in Escambia, Inc. DBA ReadyKids!	REady Kids CARES grant	4,880.00	
4000	2000	Accounts Payable (A/P)	6/4/2026	Gulf Coast Kids House	April Services	2,186.12	
4000	2000	Accounts Payable (A/P)	6/4/2026	Legal Services of North FL, Inc.	April 2026 Services	58,239.01	
4000	2000	Accounts Payable (A/P)	6/4/2026	Naval Flight Academy, LLC	Background checks reimbursed outside of grant due to new requirements	2,063.68	
4000	2000	Accounts Payable (A/P)	6/4/2026	Pensacola Promise, Inc. DBA Chain Reaction	April Services	12,456.61	
4000	2000	Accounts Payable (A/P)	6/4/2026	Sisters Annointated to Lead Together Inc.	April 2026 Services	830.12	
4000	2000	Accounts Payable (A/P)	6/4/2026	The Pensacola Mess Hall, Inc	april Services	3,961.30	
4000	2000	Accounts Payable (A/P)	6/4/2026	United Way of West Florida	January 30 - March 30, 26 Services	111,569.00	
4000	2000	Accounts Payable (A/P)	6/4/2026	Webauthor.com	June Software	2,000.00	
4000	2000	Accounts Payable (A/P)	6/4/2026	Young Men's Christian Association of NW FL, Inc.	April Services	58,432.03	

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	6/8/2026	Hancock Whitney	Government Finance Officer Association - membership 7/1/26 - 6/30/27		200.00
4000	2000	Accounts Payable (A/P)	6/9/2026	CPC Office Technologies	Copier lease 5/30 - 6/29/26		389.66
4000	2000	Accounts Payable (A/P)	6/9/2026	iVenture Solutions	IT services		1,310.05
4000	2000	Accounts Payable (A/P)	6/9/2026	iVenture Solutions	Software		535.11
4000	2000	Accounts Payable (A/P)	6/10/2026	Hancock Whitney	Amazon - Fans		187.39
4000	2000	Accounts Payable (A/P)	6/12/2026	Hancock Whitney	Amazon - door stoppers, tape, coasters		29.56
4000	2000	Accounts Payable (A/P)	6/12/2026	Hancock Whitney	Amazon - Jamovi manual		72.95
4000	2000	Accounts Payable (A/P)	6/12/2026	Hancock Whitney	USPS - Stamps		78.00
4000	2000	Accounts Payable (A/P)	6/14/2026	IXL Learning	Subscription for 6/30/26 - 6/30/27		37,445.00
4000	2000	Accounts Payable (A/P)	6/16/2026	Hancock Whitney	Target - YLB resource Fair		95.44
4000	2000	Accounts Payable (A/P)	6/17/2026	Be Ready Alliance Coodinating for Emergencies	CARES Oct - April Services	35,918.65	
4000	2000	Accounts Payable (A/P)	6/17/2026	Clark Partington	General Legal - May 26	3,000.00	
4000	2000	Accounts Payable (A/P)	6/17/2026	Clark Partington	NWB - May Charges	5,075.00	
4000	2000	Accounts Payable (A/P)	6/17/2026	Clark Partington	Specific Legal - May	1,050.00	
4000	2000	Accounts Payable (A/P)	6/17/2026	CMB Visions Unlimited, Inc.	OST April 2026	20,664.36	
4000	2000	Accounts Payable (A/P)	6/17/2026	Community Action Program Committee, Inc.	Match payment - April 2026	46,074.47	
4000	2000	Accounts Payable (A/P)	6/17/2026	CPC Office Technologies	Copier lease 5/30 - 6/29/26	389.66	
4000	2000	Accounts Payable (A/P)	6/17/2026	Escambia County School Readiness Coaliton	ELC Match	19,895.35	
4000	2000	Accounts Payable (A/P)	6/17/2026	General Daniel Chappie James Flight Academy, Inc.	3/15 - 4/30/26 services	7,278.49	
4000	2000	Accounts Payable (A/P)	6/17/2026	iVenture Solutions	IT services and software	1,845.16	
4000	2000	Accounts Payable (A/P)	6/17/2026	IXL Learning	Subscription for 6/30/26 - 6/30/27	37,445.00	
4000	2000	Accounts Payable (A/P)	6/17/2026	Naval Flight Academy, LLC	May 2026 Services	15,653.50	

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	6/17/2026	Pensacola Children's Chorus	April Serives	10,602.52	
4000	2000	Accounts Payable (A/P)	6/17/2026	The Pensacola Mess Hall, Inc	May Services	2,874.17	
4000	2000	Accounts Payable (A/P)	6/17/2026	Twin Oaks Juvenile Development, Inc.	April Services	80,980.50	
4000	2000	Accounts Payable (A/P)	6/17/2026	Youth Left Behind Corp.	CARES - November - April 2026	758.35	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	4-Imprint Promotional items	1,644.74	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	7-Eleven Fuel for rental car FCMA conference	14.30	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	AC Hotel Clearwater - M. Moore FCM conference	861.00	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Amazon POP supplies	230.91	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Budget car rental - M. Moore FCMA conference	160.04	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	CC International transaction fee	0.84	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Constant Contact	43.00	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Dollar Tree POP Supplies	55.25	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	HP Instant ink	12.89	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Moe's POP Food	1,132.14	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Moes correction	0.20	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Office Depot - Batteries and wall clock	58.37	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Office Depot - Sharpies	11.99	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Opus Clips	174.00	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Publix - water for grant review and POP	13.42	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Sam's POP Supplies	167.81	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Unplash	84.00	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Userway	490.00	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	USLI 6/27/26 - 6/27/27 Excess Liability insurance	404.00	
4000	2000	Accounts Payable (A/P)	6/21/2026	Hancock Whitney	Wordpress	300.00	
4000	2000	Accounts Payable (A/P)	6/22/2026	Impact Campaigns	Crisis communications Training		2,445.00
4000	2000	Accounts Payable (A/P)	6/24/2026	Award Masters Inc	BOD recognition plaques		296.85
4000	2000	Accounts Payable (A/P)	6/24/2026	Hancock Whitney	Amazon Bleach		18.88

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	6/24/2026	Hancock Whitney	Portable AC (being returned)		351.47
4000	2000	Accounts Payable (A/P)	6/25/2026	Arc Gateway, Inc.	ARK HMG April 2026	137,135.92	
4000	2000	Accounts Payable (A/P)	6/25/2026	Award Masters Inc	BOD recognition plaques	296.85	
4000	2000	Accounts Payable (A/P)	6/25/2026	Award Masters Inc	D. Joyner Name Tag	12.05	
4000	2000	Accounts Payable (A/P)	6/25/2026	Children's Home Society of Florida	CHS CARES - April 2026	11,068.40	
4000	2000	Accounts Payable (A/P)	6/25/2026	Covenant Hospice Foundation, Inc.	May Services	6,986.15	
4000	2000	Accounts Payable (A/P)	6/25/2026	G.I.R.L.S. Incorporated	Cares April 2026	433.39	
4000	2000	Accounts Payable (A/P)	6/25/2026	Hancock Whitney	4 Imprint Promotional items		1,835.63
4000	2000	Accounts Payable (A/P)	6/25/2026	Impact Campaigns	Crisis communications Training	2,445.00	
4000	2000	Accounts Payable (A/P)	6/25/2026	James B. Washington Education and Sports, Inc.	JBW - OST May 2026	21,649.60	
4000	2000	Accounts Payable (A/P)	6/25/2026	Pensacola Children's Chorus	May Services	12,495.18	
4000	2000	Accounts Payable (A/P)	6/25/2026	Sisters Annointated to Lead Together Inc.	May Services	772.77	
4000	2000	Accounts Payable (A/P)	6/25/2026	The Lamplighter Academic and Mentoring Program, Inc.	Ignite OST services Oct - Dec 2025	25,409.91	
4000	2000	Accounts Payable (A/P)	6/25/2026	United Way of West Florida	U.Way Healthy Schools - April 2026	67,546.59	
4000	2000	Accounts Payable (A/P)	6/30/2026	Clark Partington Hart Larry Bond & Stackhouse, P.A.	General Legal - JUne 26		3,000.00
4000	2000	Accounts Payable (A/P)	6/30/2026	Clark Partington Hart Larry Bond & Stackhouse, P.A.	NWB - June 26		2,520.00
4000	2000	Accounts Payable (A/P)	6/30/2026	Clark Partington Hart Larry Bond & Stackhouse, P.A.	Specific Legal - June		1,875.00

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2000	Accounts Payable (A/P)	6/30/2026	Escambia County School Readiness Coaliton	June Match		19,906.23
4000	2000	Accounts Payable (A/P)	6/30/2026	James B. Washington Education and Sports, Inc.	OST June Services		21,521.39
4000	2000	Accounts Payable (A/P)	6/30/2026	Naval Flight Academy, LLC	June Services		7,896.69
					Transaction Total	1,064,726.60	106,729.98
	Balance...	Accounts Payable (A/P)					709,468.90
4000	2160	Accrued Salaries and Wages Payable			Opening Balance	0.00	
4000	2160	Accrued Salaries and Wages Payable	6/4/2026	ADP Wage Pay	Payroll cash	19,034.26	
4000	2160	Accrued Salaries and Wages Payable	6/5/2026		Payroll 6/5/26	5,433.69	24,467.95
4000	2160	Accrued Salaries and Wages Payable	6/18/2026	ADP Wage Pay	Payroll Cash	19,034.27	
4000	2160	Accrued Salaries and Wages Payable	6/19/2026		Payroll 6/19/26	5,433.68	24,467.95
					Transaction Total	48,935.90	48,935.90
	Balance...	Accrued Salaries and Wages Payable					0.00
4000	2161	Accrued Life and Health Insurance Payable			Opening Balance	253.46	
4000	2161	Accrued Life and Health Insurance Payable	6/5/2026		Employee share of health		423.01
4000	2161	Accrued Life and Health Insurance Payable	6/10/2026	United Health Care	United health and life insurance	716.14	
4000	2161	Accrued Life and Health Insurance Payable	6/19/2026		Employee share of health		423.01

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2161	Accrued Life and Health Insurance Payable	6/30/2026	Nippon Life Insurance Company of America	Nippon February 26	190.20	
					Transaction Total	906.34	846.02
	Balance...	Accrued Life and Health Insurance Payable				313.78	
4000	2162	Accrued Retirement payments			Opening Balance	0.00	
4000	2162	Accrued Retirement payments	6/5/2026		Employee contribution - retirement		1,011.60
4000	2162	Accrued Retirement payments	6/5/2026		Payroll 6/5/26		1,223.40
4000	2162	Accrued Retirement payments	6/9/2026	Nationwide	Nationwide payment	2,235.00	
4000	2162	Accrued Retirement payments	6/18/2026	Nationwide	Nationwide payment	2,235.00	
4000	2162	Accrued Retirement payments	6/19/2026		Employee contribution - retirement		1,011.60
4000	2162	Accrued Retirement payments	6/19/2026		Payroll 6/19/26		1,223.40
					Transaction Total	4,470.00	4,470.00
	Balance...	Accrued Retirement payments				0.00	
4000	2170	Accrued Taxes Payable			Opening Balance	0.00	
4000	2170	Accrued Taxes Payable	6/4/2026	ADP Wage Pay	Tax payment	5,845.60	
4000	2170	Accrued Taxes Payable	6/4/2026	ADP Wage Pay	Workers Comp payment	36.71	
4000	2170	Accrued Taxes Payable	6/5/2026		Employee share of taxes		3,999.08
4000	2170	Accrued Taxes Payable	6/5/2026		Employer taxes		1,846.52
4000	2170	Accrued Taxes Payable	6/5/2026		Workers Comp		36.71
4000	2170	Accrued Taxes Payable	6/18/2026	ADP Wage Pay	Tax payment	5,845.59	
4000	2170	Accrued Taxes Payable	6/18/2026	ADP Wage Pay	Workers Comp payment	36.71	
4000	2170	Accrued Taxes Payable	6/19/2026		Employee share of taxes		3,999.07
4000	2170	Accrued Taxes Payable	6/19/2026		Employer taxes		1,846.52

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	2170	Accrued Taxes Payable	6/19/2026		Workers Comp		36.71
					Transaction Total	11,764.61	11,764.61
	Balance...	Accrued Taxes Payable				0.00	
4000	2900	Fund Balance - Assigned			Current Balance		21,299,325.89
4000	3110	Ad Valorem Taxes			Opening Balance		9,515,007.11
4000	3110	Ad Valorem Taxes	6/29/2026	Escambia County Tax Collector	Tax payment		2,602,077.88
					Transaction Total	0.00	2,602,077.88
	Balance...	Ad Valorem Taxes					12,117,084.99
4000	3610	Interest income			Opening Balance		597,999.34
4000	3610	Interest income	6/29/2026	Escambia County Tax Collector	Tax payment		8,766.10
4000	3610	Interest income	6/30/2026	Hancock Whitney	Interest		65,096.36
					Transaction Total	0.00	73,862.46
	Balance...	Interest income					671,861.80
4000	5000	Executive Salaries			Opening Balance	81,500.00	
4000	5000	Executive Salaries	6/5/2026		Payroll 6/5/26	5,000.00	
4000	5000	Executive Salaries	6/19/2026		Payroll 6/19/26	5,000.00	
					Transaction Total	10,000.00	0.00
	Balance...	Executive Salaries				91,500.00	
4000	5010	Regular Salaries and Wages			Opening Balance	308,395.71	
4000	5010	Regular Salaries and Wages	6/5/2026		Payroll 6/5/26	19,317.95	
4000	5010	Regular Salaries and Wages	6/19/2026		Payroll 6/19/26	19,317.95	
					Transaction Total	38,635.90	0.00

Escambia Childrens Trust
Expanded General Ledger
From 6/1/2026 Through 6/30/2026

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
	Balance...	Regular Salaries and Wages				347,031.61	
4000	5100	FICA Taxes			Opening Balance	29,674.57	
4000	5100	FICA Taxes	6/5/2026		Payroll 6/5/26	1,846.52	
4000	5100	FICA Taxes	6/19/2026		Payroll 6/19/26	1,846.52	
					Transaction Total	3,693.04	0.00
	Balance...	FICA Taxes				33,367.61	
4000	5101	Retirement Contributions			Opening Balance	19,617.03	
4000	5101	Retirement Contributions	6/5/2026		Payroll 6/5/26	1,223.40	
4000	5101	Retirement Contributions	6/19/2026		Payroll 6/19/26	1,223.40	
					Transaction Total	2,446.80	0.00
	Balance...	Retirement Contributions				22,063.83	
4000	5102	Life and Health Insurance			Opening Balance	20,824.26	
4000	5102	Life and Health Insurance	6/10/2026	United Health Care	United health and life insurance	2,980.06	
4000	5102	Life and Health Insurance	6/30/2026	Nippon Life Insurance Company of America	Nippon February 26	152.20	
					Transaction Total	3,132.26	0.00
	Balance...	Life and Health Insurance				23,956.52	
4000	5103	Workers' compensation insurance			Opening Balance	561.56	
4000	5103	Workers' compensation insurance	6/5/2026		Workers comp	36.71	
4000	5103	Workers' compensation insurance	6/19/2026		Workers comp	36.71	

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
					Transaction Total	73.42	0.00
	Balance...	Workers' compensation insurance				634.98	
4000	5200	Legal Services			Opening Balance	76,150.00	
4000	5200	Legal Services	6/30/2026	Clark Partington Hart Larry Bond & Stackhouse, P.A.	General Legal - JUne 26	3,000.00	
4000	5200	Legal Services	6/30/2026	Clark Partington Hart Larry Bond & Stackhouse, P.A.	NWB - June 26	2,520.00	
4000	5200	Legal Services	6/30/2026	Clark Partington Hart Larry Bond & Stackhouse, P.A.	Specific Legal - June	1,875.00	
					Transaction Total	7,395.00	0.00
	Balance...	Legal Services				83,545.00	
4000	5201	Accounting and Auditing			Opening Balance	26,571.54	
4000	5201	Accounting and Auditing	6/12/2026	ADP Wage Pay	ADP Fees	255.94	
4000	5201	Accounting and Auditing	6/26/2026	ADP Wage Pay	ADP Fees	255.94	
					Transaction Total	511.88	0.00
	Balance...	Accounting and Auditing				27,083.42	
4000	5202	Information Technology			Opening Balance	10,336.95	
4000	5202	Information Technology	6/9/2026	iVenture Solutions	IT services	1,310.05	
					Transaction Total	1,310.05	0.00
	Balance...	Information Technology				11,647.00	
4000	5203	Other Professional Services			Opening Balance	3,858.72	
4000	5203	Other Professional Services	6/2/2026	CPC Office Technologies	Copier maintenance 5/30 - 6/29/26	248.00	

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
					Transaction Total	248.00	0.00
	Balance...	Other Professional Services				4,106.72	
4000	5300	Travel:Car Allowance			Opening Balance	2,550.00	
4000	5300	Travel:Car Allowance	6/5/2026		Payroll 6/5/26	150.00	
4000	5300	Travel:Car Allowance	6/19/2026		Payroll 6/19/26	150.00	
					Transaction Total	300.00	0.00
	Balance...	Travel:Car Allowance				2,850.00	
4000	5301	Travel:Other Travel			Current Balance	11,496.95	
4000	5401	Telephone Expense			Opening Balance	3,696.25	
4000	5401	Telephone Expense	6/26/2026	Verizon Business	Verizon payment	460.08	
					Transaction Total	460.08	0.00
	Balance...	Telephone Expense				4,156.33	
4000	5402	Website Administration			Current Balance	356.18	
4000	5500	Freight & Postage Services			Opening Balance	99.80	
4000	5500	Freight & Postage Services	6/12/2026	Hancock Whitney	USPS - Stamps	78.00	
					Transaction Total	78.00	0.00
	Balance...	Freight & Postage Services				177.80	
4000	5600	Rent & Utilities:Rent			Current Balance	41,745.36	
4000	5700	Directors & officers insurance			Current Balance	4,230.45	
4000	5701	Liability insurance			Current Balance	404.00	
4000	5703	Surety Bond			Current Balance	355.00	
4000	5800	Printing & binding			Current Balance	2,603.26	
4000	5810	Promotional Activities			Opening Balance	6,202.55	
4000	5810	Promotional Activities	6/16/2026	Hancock Whitney	Target - YLB resource Fair	95.44	

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5810	Promotional Activities	6/24/2026	Award Masters Inc	BOD recognition plaques	296.85	
4000	5810	Promotional Activities	6/25/2026	Hancock Whitney	4 Imprint Promotional items	1,835.63	
					Transaction Total	2,227.92	0.00
	Balance...	Promotional Activities				8,430.47	
4000	5820	Other Current Charges			Current Balance	75.84	
4000	5830	Office Supplies Expense			Opening Balance	5,760.41	
4000	5830	Office Supplies Expense	6/2/2026	Hancock Whitney	Asurion - Lost cell phone replacement	229.00	
4000	5830	Office Supplies Expense	6/9/2026	CPC Office Technologies	Copier lease 5/30 - 6/29/26	389.66	
4000	5830	Office Supplies Expense	6/10/2026	Hancock Whitney	Amazon - Fans	187.39	
4000	5830	Office Supplies Expense	6/12/2026	Hancock Whitney	Amazon - door stoppers, tape, coasters	29.56	
4000	5830	Office Supplies Expense	6/24/2026	Hancock Whitney	Amazon Bleach	18.88	
4000	5830	Office Supplies Expense	6/24/2026	Hancock Whitney	Portable AC (being returned)	351.47	
					Transaction Total	1,205.96	0.00
	Balance...	Office Supplies Expense				6,966.37	
4000	5841	Software & Apps			Opening Balance	69,742.57	
4000	5841	Software & Apps	6/2/2026	Webauthor.com	June Software	2,000.00	
4000	5841	Software & Apps	6/9/2026	iVenture Solutions	Software	535.11	
					Transaction Total	2,535.11	0.00
	Balance...	Software & Apps				72,277.68	
4000	5843	Books, Publications, Subscriptions, & Memberships			Opening Balance	22,486.46	
4000	5843	Books, Publications, Subscriptions, & Memberships	6/2/2026	Hancock Whitney	Amazon membership	179.00	
4000	5843	Books, Publications, Subscriptions, & Memberships	6/8/2026	Hancock Whitney	Government Finance Officer Association - membership 7/1/26 - 6/30/27	200.00	

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	5843	Books, Publications, Subscriptions, & Memberships	6/12/2026	Hancock Whitney	Amazon - Jamovi manual	72.95	
4000	5843	Books, Publications, Subscriptions, & Memberships	6/14/2026	IXL Learning	Subscription for 6/30/26 - 6/30/27	37,445.00	
					Transaction Total	37,896.95	0.00
	Balance...	Books, Publications, Subscriptions, & Memberships				60,383.41	
4000	5850	Training - ECT Internal			Opening Balance	4,816.86	
4000	5850	Training - ECT Internal	6/22/2026	Impact Campaigns	Crisis communications Training	2,445.00	
					Transaction Total	2,445.00	0.00
	Balance...	Training - ECT Internal				7,261.86	
4000	5851	Training - External			Current Balance	3,931.13	
4000	5900	Tax Collector Fees			Current Balance	179,970.21	
4000	5910	Bank Fees			Opening Balance	4,958.07	
4000	5910	Bank Fees	6/11/2026	Hancock Whitney	Bank Service fee	868.72	
					Transaction Total	868.72	0.00
	Balance...	Bank Fees				5,826.79	
4000	5940	Special District Fees			Current Balance	175.00	
4000	6000	Capital Outlay - Machinery and Equipment			Current Balance	2,256.26	
4000	7000	Grants and Aids:Aids to Private Organizations			Opening Balance	7,440,322.70	
4000	7000	Grants and Aids:Aids to Private Organizations	6/2/2026	Naval Flight Academy, LLC	Background checks reimbursed outside of grant due to new requirements	2,063.68	

Funding Source Code	GL Code	GL Title	Effective	Name	Description	Debit	Credit
4000	7000	Grants and Aids:Aids to Private Organizations	6/30/2026	Escambia County School Readiness Coaliton	June Match	19,906.23	
4000	7000	Grants and Aids:Aids to Private Organizations	6/30/2026	James B. Washington Education and Sports, Inc.	OST June Services	21,521.39	
4000	7000	Grants and Aids:Aids to Private Organizations	6/30/2026	Naval Flight Academy, LLC	June Services	7,896.69	
					Transaction Total	51,387.99	0.00
	Balance...	Grants and Aids:Aids to Private Organizations				7,491,710.69	
Report Opening/Current Balance						33,079,797.86	33,079,797.86
Report Transaction Totals						3,980,201.99	3,980,201.99
Report Current Balances						37,059,999.85	37,059,999.85
Report Difference						0.00	

Escambia Children's Trust Contract Schedule as of 6/30/2026

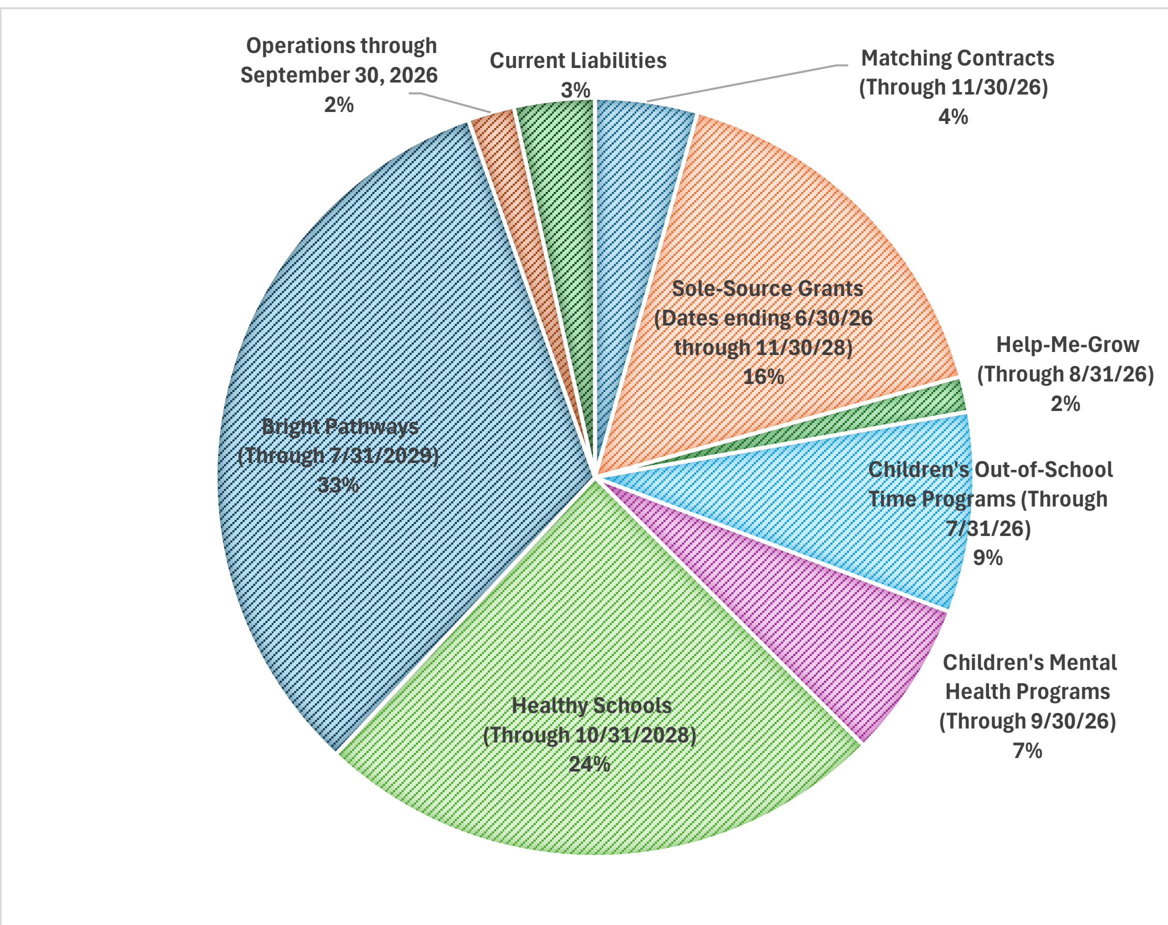
RFP #	Period covered	Agency Name	Project Name	Total requested	Total awarded as of 6/30/2026	Total drawn down as of 6/30/2026	Amount surrendered	Remaining awarded funds as of 6/30/2026	Balance of 3 to 5 year request	% of time left in current contract year	% of budget left in current contract year
Match 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	$ 171,651.69	$ 61,322.31	$ -	$ -	0%	0%
Sole Source	5/1/23 - 6/30/26	Legal Services of NW FL	Increased Representation of Dependent Cheildren & Kids with Educational issues	$ 2,154,050.00	$ 2,154,050.00	$ 1,652,377.35	$ 443,222.55	$ 58,450.10	$ 58,450.10	7%	8%
RFP-03 OST	3/01/23 -7/31/26	Boys and Girls Club of the Emerald Coast	Great Futures in Escambia County	$ 2,437,794.00	$ 2,437,794.00	$ 1,748,776.49	$ 457,758.46	$ 231,259.05	$ 231,259.05	6%	25%
RFP-03 OST	3/01/23 - 2/28/26	Central Gulf Coast CDF Freedom Schools	Something Inside So Strong	$ 430,090.00	$ 430,090.00	$ 234,087.95	$ 196,002.05	$ -	$ -	0%	0%
RFP-03 OST	3/01/23 -7/31/26	Pensacola Promise, Inc. DBA Chain Reaction	Service Learning and Leadership	$ 593,965.00	$ 593,965.00	$ 544,949.22	$ 11,106.02	$ 37,909.76	$ 37,909.76	6%	16%
RFP-03 OST	3/01/23 -7/31/26	Children's Home Society of Florida - Western Division	SAIL Academy	$ 863,542.00	$ 863,542.00	$ 677,913.26	$ 117,745.20	$ 67,883.54	$ 67,883.54	6%	18%
RFP-03 OST	3/01/23 - 2/28/26	The Children's Theare Company, Inc	Musical Theater Residency	$ 196,189.00	$ 196,189.00	$ 179,124.82	$ 17,064.18	$ -	0		
RFP-03 OST	3/01/23 - 5/31/26	City of Pensacola Parks and Recreation Department	PPRD After School Program	$ 1,735,370.00	$ 1,735,370.00	$ 823,591.25	$ 658,265.57	$ 253,513.18	$ 253,513.18	0%	39%
RFP-03 OST	3/01/23 -7/31/26	CMB Visions Unlimited, Inc.	B.A.S.I.S.	$ 1,250,583.00	$ 1,250,583.00	$ 1,054,059.07	$ 57,721.73	$ 138,802.20	$ 138,802.20	6%	25%
RFP-03 OST	3/01/23 -7/31/26	Covenant Hospice Foundation Inc	Camp Monarch	$ 601,925.00	$ 601,925.00	$ 264,209.91	$ 247,407.48	$ 90,307.61	$ 90,307.61	6%	46%
RFP-03 OST	3/01/23 -7/31/26	Dixon School of Arts and Sciences	Dixon After Hours	$ 1,167,500.00	$ 1,167,500.00	$ 895,760.46	$ 47,757.90	$ 223,981.64	$ 223,981.64	6%	37%
RFP-03 OST	3/01/23 -7/31/26	Epps Christian Center	Steps to Success	$ 795,900.00	$ 795,900.00	$ 645,440.12	$ 93,257.27	$ 57,202.61	$ 57,202.61	6%	18%
RFP-03 OST	3/01/23 -7/31/26	James B Washington Education and Sports Inc	Tutoring Towards Tomorrow's Dreams	$ 999,152.00	$ 999,152.00	$ 978,693.98	$ 0.94	$ 20,457.08	$ 20,457.08	6%	5%
RFP-03 OST	3/01/23 -7/31/26	Lamplighter Academic and Mentoring Program	Project Ignite	$ 504,969.00	$ 504,969.00	$ 363,727.77	$ 41,372.94	$ 99,868.29	$ 99,868.29	6%	42%
RFP-03 OST	3/01/23 -7/31/26	Pensacola Children's Chorus	Sing to Succeed	$ 573,559.00	$ 573,559.00	$ 329,651.99	$ 126,884.27	$ 117,022.74	$ 117,022.74	6%	43%
RFP-03 OST	3/01/23 -7/31/26	Pensacola Little Theatre	Character Building Through Building	$ 359,618.00	$ 359,618.00	$ 173,021.82	$ 186,596.18	$ -	$ -	0%	0%
RFP-03 OST	3/01/23 -5/31/26	Pensacola MESS Hall	Science After School	$ 217,141.00	$ 217,141.00	$ 164,646.57	$ 52,494.43	$ -	$ -	0%	0%
RFP-03 OST	3/01/23 -7/31/26	SALT Ministry (Sisters Anointed to Lead Together)	Excellence on Your Level-Be You! Mentoring	$ 51,560.00	$ 51,560.00	$ 33,319.71	$ 3,528.48	$ 14,711.81	$ 14,711.81	6%	54%
RFP-03 OST	3/01/23 - 2/28/26	Urban Development	YouthFirst Century	$ 397,556.00	$ 397,556.00	$ 260,545.16	$ 137,010.84	$ -	$ -		
RFP-03 OST	3/01/23 - 2/28/26	Valerie's House	No Child Grieves Alone	$ 105,215.00	$ 105,215.00	$ 29,502.61	$ 75,712.39	$ -	$ -		
RFP-03 OST	3/01/23 -7/31/26	YMCA of Northwest Florida	ECT out of School Time	$ 2,704,312.00	$ 2,704,312.00	$ 1,635,062.75	$ 658,175.95	$ 411,073.30	$ 411,073.30	6%	34%
ITB2023-02 HMG	7/01/23 - 8/31/26	Arc Gateway	Help Me Grow	$ 4,121,115.00	$ 4,121,115.00	$ 2,589,869.34	$ 1,219,106.30	$ 312,139.36	$ 312,139.36	21%	23%
Match app	10/1/23 - 9/30/26	Early Learning Coalition	Bruce Watson	$ 716,625.00	$ 716,625.00	$ 656,894.04	$ 0.88	$ 59,730.08	$ 59,730.08	25%	25%
RFP # 2023-01	10/1/23 - 9/30/26	Twin Oaks Juvenile Development	Escambia Connects	$ 3,298,698.00	$ 3,298,698.00	$ 2,369,669.22	$ 405,889.92	$ 523,138.86	$ 523,138.86	25%	46%
RFP # 2023-01	10/1/23 - 9/30/26	Youths Left behind	After School Peer Empowerment Program	$ 384,164.80	$ 384,164.80	$ 300,507.15	$ 10,585.34	$ 73,072.31	$ 73,072.31	25%	43%
RFP # 2023-01	10/1/23 - 9/30/26	Boys and Girls Club	Mind Time	$ 281,763.00	$ 281,763.00	$ 168,156.71	$ 98,830.02	$ 14,776.27	$ 14,776.27	25%	19%
RFP # 2023-01	10/1/23 - 9/30/26	Omega Lamplighters	Project P.R.I.D.E.	$ 733,052.00	$ 733,052.00	$ 379,979.06	$ 128,931.86	$ 224,141.08	$ 224,141.08	25%	88%
RFP # 2023-01	10/1/23 - 9/30/26	New World Believers	H.O.O.P.S	$ 1,711,510.00	$ 1,711,510.00	$ 855,137.93	$ 305,711.73	$ 550,660.34	$ 550,660.34	0%	0%
Sole Source	7/1/2024 - 6/30/2027	Children's Home Society of Florida -Navigators	CHS Social Service Navigator program	$ 3,917,449.00	$ 2,572,850.00	$ 2,300,325.21	$ 65,511.39	$ 207,013.40	$ 1,551,612.40	8%	16%
ITB 2024-01	11/1/2024 - 10/31/2029	United Way of West Florida	Heathy Schools	$ 13,500,000.00	$ 2,700,000.00	$ 745,995.19	$ 493,165.99	$ 1,460,838.82	$ 12,260,838.82	33%	81%
Sole Source	12/1/2024 - 11/30/2027	National Flight Academy	National Flight Academy	$ 1,190,621.00	$ 780,261.00	$ 662,040.30	$ -	$ 118,220.70	$ 528,580.70	42%	30%
RFP 2025-01	05/01/2025 - 4/30/2026	B.R.A.C.E	Disaster Defenders	$ 41,379.00	$ 41,379.00	$ 35,918.65	$ 5,460.35	$ -	$ -	0%	0%
RFP 2025-01	05/01/2025 - 4/30/2026	Children's Home Society	Eagles Beyond the Bell	$ 48,220.00	$ 48,220.00	$ 41,591.43	$ 6,628.57	$ -	$ -	0%	0%
RFP 2025-01	05/01/2025 - 4/30/2026	CMB Vision	Beyond the Bell mentorship	$ 50,000.00	$ 50,000.00	$ 29,675.67	$ 20,324.33	$ -	$ -	0%	0%
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	$ 22,617.67	$ 27,382.33	$ -	$ -	0%	0%
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	$ 36,737.12	$ 3,885.88	$ -	$ -	0%	0%
RFP 2025-01	05/01/2025 - 4/30/2026	GIRLS Inc.	My Selfie needs no filter	$ 50,000.00	$ 50,000.00	$ 38,122.19	$ 11,877.81	$ -	$ -	0%	0%

Escambia Children's Trust Contract Schedule as of 6/30/2026

RFP #	Period covered	Agency Name	Project Name	Total requested	Total awarded as of 6/30/2026	Total drawn down as of 6/30/2026	Amount surrendered	Remaining awarded funds as of 6/30/2026	Balance of 3 to 5 year request	% of time left in current contract year	% of budget left in current contract year
RFP 2025-01	05/01/2025 - 4/30/2026	Golden Elite Track and Field Club	Golden Dreams	$ 50,000.00	$ 50,000.00	$ 34,684.58	$ 15,315.42	$ -	$ -	0%	0%
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	$ -	$ -	$ -	0%	0%
RFP 2025-01	05/01/2025 - 4/30/2026	Healthy Start	Prenatal Home Visits	$ 11,475.00	$ 11,475.00	$ 8,369.82	$ 3,105.18	$ -	$ -	0%	0%
RFP 2025-01	05/01/2025 - 4/30/2026	Hope Above Fear	Empowering Youth, preventing substance use	$ 48,807.00	$ 48,807.00	$ 33,662.21	$ 15,144.79	$ -	$ -	0%	0%
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	$ 34,775.32	$ 15,224.68	$ -	$ -	0%	0%
RFP 2025-01	05/01/2025 - 4/30/2026	Ready Kids	Building Bright Futures	$ 50,000.00	$ 50,000.00	$ 47,556.13	$ 2,443.87	$ -	$ -	0%	0%
RFP 2025-01	05/01/2025 - 4/30/2026	Rosa Verde Foundation, Inc	Child hood hunger Initiative	$ 21,000.00	$ 21,000.00	$ 9,917.17	$ 11,082.83	$ -	$ -	0%	0%
RFP 2025-01	05/01/2025 - 4/30/2026	Youths left behind	Care-A-Van	$ 50,000.00	$ 50,000.00	$ 47,588.00	$ 2,412.00	$ -	$ -	0%	0%
Match app	12/1/25 - 11/30/26	Community Action Program Committee	Head Start	$ 1,147,013.00	$ 1,147,013.00	$ 303,724.45	$ -	$ 843,288.55	$ 843,288.55	42%	74%
Sole Source	12/1/25 - 11/30/2028	Community Health, NWF	Clear Vision to Learn Escambia	$ 1,500,000.00	$ 1,300,000.00	$ 262,050.74	$ -	$ 1,037,949.26	$ 1,237,949.26	42%	80%
CRA		Escambia County		$ 1,036,041.26		$ 1,036,041.26			$ -		
CRA		City of Pensacola		$ 514,720.70		$ 514,720.70			$ -		
			Total	$ 53,352,788.76	$ 39,047,067.80	$ 26,791,989.21	$ 6,558,428.61	$ 7,247,411.94	$ 20,002,370.94		

Escambia Children's Trust Obligated Cash

June 30, 2026	
Operating Account Cash Balance	$ 23,778,051.26
Less Current Contracts/liabilities	
Matching Contracts (**Through 11/30/26**)	$ 903,018.63
Sole-Source Grants (Dates ending **6/30/26 through 11/30/28**)	$ 3,376,592.46
Help-Me-Grow (Through 8/31/26)	$ 312,139.36
Children's Out-of-School Time Programs (Through 7/31/26)	$ 1,763,992.81
Children's Mental Health Programs (Through 9/30/26)	$ 1,385,788.86
Healthy Schools (Through 10/31/2028)	$ 5,060,838.82
Bright Pathways (Through 7/31/2029)	$ 6,733,620.00
Operations through September 30, 2026	$ 410,261.96
Current Liabilities	$ 709,468.90
Operating Account Balance (Future Contracts)	$ 3,122,329.46



Tiffanie Ives Coleman Ed.S

Phone: (850) 723-5006
Email: Tiffaniecoleman16@gmail.com

Letter of Interest – Pre-K RFP Evaluation Team

Dear Selection Committee,
I am writing to express my interest in serving as a member of the RFP evaluation team for Pre-K programs and services. With more than 20 years of experience in education, including roles as a special education teacher, school-based administrator, district-level administrator, and educational consultant, I bring both a practitioner and systems-level perspective to evaluating programs designed to support young learners.

Throughout my career, I have been directly involved in the design, implementation, and training of Pre-K programs across multiple school districts. This work has included helping schools develop effective program structures, establish developmentally appropriate practices, train and support educators, and align services with district expectations and student needs.

In addition to program development, I have provided ongoing consultation to schools and districts to support the effective implementation of educational and student support services. My work focuses not only on what a program proposes to deliver, but also on whether the model can be realistically and effectively implemented within a school environment. This includes considering staffing, professional development, classroom practices, student supports, compliance, implementation fidelity, sustainability, and measurable outcomes.

My experience working at the classroom, school, and district levels would allow me to bring a comprehensive perspective to the RFP evaluation process. I understand the importance of evaluating proposals based on both the quality of the proposed services and the provider's demonstrated ability to translate those services into meaningful outcomes for students, educators, and families.

I would welcome the opportunity to contribute my experience to the Pre-K RFP evaluation team and support a fair, thoughtful, and student-centered review process.
Thank you for your consideration.

Warm regards,
Tiffanie Ives Coleman, Ed.S

Tiffanie Ives Coleman Ed.S

CONTACT DETAILS

Phone: (850) 723-5006
Email:
Tiffaniecoleman16@gmail.com

CORE COMPETENCIES

- Strategic Program Development
- Social-Emotional Learning (SEL)
- Educational Leadership
- Data-Driven Decision Making
- Compliance & Policy Alignment
- Power BI
- CRMS- Hubspot, SmartSearch
- Sharepoint
- Staff Training & Development
- Mental Health Programming
- Learning Management Systems (Canvas, Moodle, Blackboard)
- Evaluation Rubrics

CERTIFICATION

Florida Department of Education
(Expires 2029)

- Educational Leadership
- Elementary Education
- Special Education (K-12)
- Principal

COMMUNITY INVOLVEMENT

- Member of Mayor of Pensacola PreK Initiative (2025)
- FoodRaising Friends INC. Board Member (2019-Present) Previous Chair
- Chumuckla Water System Board Member (2019-Present) Vice Chair

LEADERSHIP EXPERIENCE

SEEDWORKS AND EDTHEORY
DIRECTOR OF CLIENT SUCCESS AND GROWTH
2026-PRESENT

• Lead business development strategy for K–12 school districts across multiple states, expanding partnerships for mental health, special education, related services, behavioral health, MTSS, Professional Development, and Medicaid consulting programs
• Develop and execute targeted outreach campaigns that connect school district leaders with sustainable staffing, mental health initiatives, and Medicaid-funded service solutions, resulting in increased district engagement and contract opportunities.

THE STEPPING STONES GROUP, LLC
DIRECTOR OF CLIENT SERVICES- MENTAL HEALTH
2023-2026

• 86% Growth margin achieved within one year
• Increased Medicaid contract retention to 100% and programmatic retention to 90% resulting in significant revenue growth
• Achieved 88% customer satisfaction with 92% of districts stating they would recommend services to others
• Designed and implemented customer engagement strategies improving communication and service consistency
• Consult with districts on social/emotional learning strategies
• Ensure district success with implementation of services
• 60% win rate of new school district business
•Work collaboratively with districts across the US to ensure student success
• Managed district accounts through strategic meetings and data informed solutions
• Developed, produced, and authored podcast programming
• Provide Training for Mental Health Account Executives
• Develop proposals for implementation of services For school districts
• Utilized HubSpot, PowerBI, Sharepoint, and SmartSearch for data visualization, CRM tracking and reporting
• Designed rubric and evaluation tools used for the implementation of Restorative Practices in a classroom setting
• Constructed and implemented a district administrative tool to evaluate, audit, and strengthen academics and implementation of restorative practices

Tiffanie Ives Coleman Ed.S

EDUCATION

Florida State University
Specialists Degree in Educational Leadership

Lynchburg College
• Courses towards Educational Doctorate Degree in Leadership Studies
• Courses taken in research and data analysis, human resource management, development of leadership initiatives, post-secondary special education, diversity in education, and implementation of effective based strategies.
• 30 hours of doctoral work completed

Florida State University
Masters of Science Degree in Special Education

Northeastern University
Courses taken for a Masters of Science in Applied Behavior Analysis

University of Southern Mississippi
Bachelors of Science in Special Education
• Leadership Award

LEADERSHIP EXPERIENCE

SANTA ROSA COUNTY PUBLIC SCHOOLS

COORDINATOR OF ESE (EXCEPTIONAL STUDENT EDUCATION) AND PROGRAM FACILITATOR
2016-2023

• School administrator for MTSS recognized school
• Supervised all administrative functions for staff and students at the PreK Development Center, PreK Remote, and Access Remote
• Constructed and produced ESE Family Connections podcast to increase communication with families and the community
• Web-manager and social media coordinator for ESE Department and the Prek Development Center
• Created and executed programmatic learning initiatives for Access Remote and PreK Remote School for 2020-2021 and 2021-2022 school years
• Member of district strategic planning committee
• Formed multi-department FSAA Data Review team to ensure state compliance with alternate assessment criteria
• Achieved a 1.7% to a .8% instruction on Access Points to meet ESSA guidelines
• Built and oversaw Blended Inclusion PreK classes across multiple campuses based on state initiatives
• Implemented and oversaw school board approved Section 504/ADA Policy for 1200 students and 60 School counselors
• Analyzed academic and behavior data, as well as implemented programming initiatives resulting in an increase of learning gains for Students
• Developed and organized parent engagement activities
• Collaborated on grant writing to support school based initiatives
• Created approved DOE Autism Endorsement
• Managed budgets for programmatic implementation across school and department
• Built capacity for teachers on special assignment and assisted with program development for inclusion, curriculum and intervention, and students with significant cognitive disabilities
• Supervised and evaluated 50 employees
• Continually monitored data and developed plans to reduce barriers for students with disabilities
• Provided short and long term planning initiatives for the ESE Preschool program to include STEAM and behavior initiatives
• Developed and implemented professional development based on needs for Principals, Assistant Principals, and school staff
• aligned state statutes to district and state resources to ensure compliance with implementation of interventions
• Developed, collaborated, and implemented training initiatives in a variety of Learning Management Systems (Canvas, Blackboard, and Moodle) and progress monitoring assessments
• 100% of students transitioning from Prek Development Center to kindergarten at or above levels based on Star Early Literacy data

*** Additional experience provided upon request*

ALLISA L. GARRETT

9427 Link Cir.
Pensacola, FL 32514
Phone: 850-380-9141
Email: Allisa1489@gmail.com

Experience:

Paralegal Specialist: ***February 2020 to current. Florida Department of Revenue, Legal Service Unit*** Pensacola, FL. –

- Properly review case status and initiate appropriate next action in review of case; researching a variety of legal sources to obtain and/or verify information; and post court follow up actions
- Prepare case pleadings using automated software to produce legal related correspondence, preparing proposed orders, reviewing, requesting discovery, and drafting answers to legal summons by the due dates or other required action, under the supervision of an attorney, working thoroughly as a team.
- Conduct database searches to retrieve documents, data, information, and court orders during litigation or investigation and any other electronically stored information relevant to the case or pending litigation.
- Perform moderate to complex legal tasks to be approved by a Florida Bar attorney, which are then electronically filed in the Florida Court's E-portal, by guidance of the attorney.
- Complete legal documents timely as assigned, in accordance with the Florida Statute, and notating case log file to reflect course of action and receipt of inbound documents received. Understands while acting with the Department of Revenue confidential information policy in every aspect of work.

(40 hours per week Monday through Friday standard business hours, 8am to 5 pm)

Pro Services Cashier: ***February 2013 to February 2020. Lowe's Home Improvement,*** Gulf Breeze, FL. –

- Providing exceptional customer service within all departments of the store, and supporting customers throughout their shopping experience, while promoting specialty plans available. • High volume cash handling with phone sales, while being familiar with a wide variety of accounts as a cashier
- Ability to multi-task and act promptly to all customer inquiries, while working with Pro Services Specialists, in a team setting.
- Understanding the importance of working as team to execute prompt and courteous service to contractors and do-it-your self-customers.

(40 hours per week Monday through Friday standard business hours, 8am to 5 pm)

Case Analyst: ***January 2017 to September 2018 Miami-Dade State Attorney's Office,*** Miami, FL. GS 6-7

- Analyzing a wide variety of computer-generated tasks expeditiously while using critical thinking skills to determine the appropriate next action in a child support case within the Department of Revenue protocols and procedures.
- Daily public interaction with inquiries as to the current on-going and upcoming enforcement actions to be performed for collection of Child Support payments.
- Ability to accurately provide verbal written interoffice communications. When speaking to members of a case, either public or an attorney of record, actively listened to interpret the necessity of the inquiry to provide answer to inquiry in professional demeanor and respond accurately.

(40 hours per week Monday through Friday standard business hours, 8am to 5 pm)

Legal Assistant: ***July 2015 to December 2016***

Florida Department of Revenue, Legal Service Unit, Pensacola, FL. 7

- Compose standard all legal correspondence with accuracy for Establishment of Paternity and Child support, while also ensuring documents are procedurally correct.
- Knowledge of Family Law procedures and Court procedures
- Locating and develop case relevant information for child support purposes
- Gathering and arranging evidence and other legal documents for attorney review and case preparation, while protecting the access of confidential information when viewing.
- Ability to effectively prepare and set cases to go before Child Support Hearing Officer and maintain the Court Docket/Calendar.
- Excellent time management skills and ability to work independently without direct supervision
- Evaluating information against a set of standards and verifying all information received is accurately correct.

(40 hours per week Monday through Friday standard business hours, 8am to 5 pm)

Administrative Assistant: ***April 2011 to June 2015. Mediations Plus, Inc.***, Pensacola, FL.
- Effectively market Mediations Plus to local attorney and divorcees seeking mediation to reduce litigation over-all costs. Greet and meet clients on scheduled appointment day and prepare client in-take documents.
- Provide administrative assistance to multiple mediators and perform data entry to execute Marital Settlement Agreements.
- Managed scheduling calendars for multiple Mediator's
- Processed incoming payments & cash handling duties
- Scheduled litigants represented by an attorney of record for date certain appointment. Drafted relevant documents pertaining to mediation appointments, to include date certain appointment, location and requirements of a Court Order mediation or mediation by choice to avoid Judge hearings.
- Ability to type over 50 wpm to execute Court approval for parties/ case litigants, Mediation Settlement Agreements for final execution for outcome draft to be ratified into a Court Order.

(40 hours per week Monday through Friday standard business hours, 8am to 5 pm)

Receptionist: ***January 2011 to April 2011. Diaz Koontz Business Services***, Pensacola, FL.
- Assist all client/ new clients with tax questionnaires by intake forms. Review and provide intake forms to Certified Public Accountant (CPA) for tax appointments.
- Organize and manage all client and new client intake forms, by paper file system to ensure contact information was accurate.
- Answer incoming telephone calls in a professional and timely manner.
- Scheduled and executed appointment letters for firm CPA for in person, client appointment.

(40 hours per week Monday through Friday standard business hours, 8am to 5 pm)

Education:

- High School Diploma
- Associate of Science, in Business Administration

References:

Prycilla De La Torre-Otero, Esq. – *Supervising Attorney*
Prycilla.DeLaTorre-Otero@floridarevenue.com

Kevin Mayes – *Colleague*
Ph.: 850-586-3790 Kevin.Mayes@floridarevenue.com

Bridgette Bishop – P*ersonal Reference*
Ph.: 225-572-7731

Dear Colleagues at the Escambia Children's Trust,

If you would like, I would be happy to serve as a volunteer grant reviewer. I have been involved in the field of early childhood care and learning for over 40 years. I have worked in non-profit and government settings. The lenses I would bring are a focus on the quality and equitable accessibility of proposed programs and projects.

I am experienced with RFPs and proposals and public funding, though my expertise centers on child development and supporting those who care for them. I have a tremendous amount of experience with writing, editing, reviewing, and revising early childhood professional development materials. In the past few years, I have been a content developer on early childhood assessments for Maryland, Indiana, and California.

You will see from my resume that I have worked for WestEd, an education research and development lab for 24 years. My role positions me to be tuned into issues, initiatives, and successes in programs serving children, families, and educators around the country. Prior to WestEd I was at Children's Services Center and then the Escambia County Early Learning Coalition.

My agency is based in California, where I grew up, but I moved to Pensacola in 1994 and have lived here most of that time, continuously since 2005. I love this area and the people. I was so happy when we all voted to initiate the ECT and then voted again to keep it going. If you feel my point of view would be an asset to your team, I would be happy to give it a shot!

Thank you,

Deborah Greenwald

850.222.0444

3561 Molaree Drive

Pensacola, FL 32503

Deborah Greenwald

WestEd, 730 Harrison Street • San Francisco, CA • 94107

SUMMARY OF RELATED EXPERIENCE

Deborah Greenwald's primary strengths and areas of expertise are in infant and toddler development and early care and education for infants and toddlers. She has a fascination with philosophical approaches to infant and toddler development, learning, and care. She is a certified trainer for the Program for Infant/Toddler Care (PITC) where she has been on the faculty since 2001. Ms. Greenwald has also attended infant and toddler focused study tours in Reggio Emilia, Italy and the Pikler Residential Nursery in Budapest, Hungary. She is a certified associate with Resources for Infant Educarers (RIE) and a certified infant and toddler teacher trainer for the American Montessori Society.

Ms. Greenwald operationalizes her passion and expertise through conceptualizing, writing, developing, and producing, and presenting professional development courses, modules, books, and videos for early care educators and professional development providers. Directing and managing multiple projects over time, Ms. Greenwald has developed strong skills in collaboratively leading teams and organizing content management systems for large scale development projects, including creating accessible learning materials.

Prior to working at WestEd, Greenwald was a primary care educator for infants and toddlers for over 12 years spent 15 years working in infant/toddler group care. She also taught parent/infant guidance classes and was an infant/toddler specialist in a resource and referral agency.

EDUCATION

1999 MA, Human Development, Pacific Oaks College, Pasadena, CA

1993 BA, Child Development, Humboldt State University, Arcata, CA

PROFESSIONAL EXPERIENCE

2002-Present

Program Manager

WestEd: Early Learning, Health, and Human Development Division

Greenwald's tenure at WestEd began with her role as project director developing the Infant and Toddler Learning and Development Program Guidelines for the CDE. This included the development of the publication as well as support materials and events such as a workbook, videos, satellite downlinks, and training events. She has been a PITC faculty member since 2001, facilitating sessions on parent-caregiver relationships, cognitive development, care routines, and guidance and discipline sessions. She has directed the revision and development of numerous professional development materials and publications, including PITC trainer's manuals and guides.

Highlights Include:

***WestEd Project Director,* the Program for Infant and Toddler Care Institute Redesign,**
Collaboratively led the redesign team in the conceptualization, design, management and development and production of written voluminous written content. Led the development of over 70 videos and video content, production, and post-production of written content production manager, accessibility production (video and written content). Responsible for maintaining fidelity to the core content while incorporating new formats and engaging approaches in a digital learning environment.

***WestEd Team Lead,* Federal Child Care State Capacity Building Center Infant/Toddler Specialist Network**
Responsibilities included supervising and supporting infant/toddler specialists, content design, development, review for national publications, and collaborating with national center partners. She is also the project lead for the Infant/Toddler Resource Guide Website, responsibilities include collaboration and leadership with consultants and team members, conceptualization, design, lead content developer, editor, lead video developer, and content production and updates.

WestEd Project Director, Infant/Toddler AA Degree Project
WestEd, Center for Child & Family Studies, Sausalito, CA
Responsibilities included collaborative conceptualization, design, content development, video development, editing, for all course content for an online Infant and Toddler associate degree for the Office of Head Start.

1999-2002

***Infant/Toddler Specialist*, Infant and Toddler Quality Improvement Program**
Children's Services Center, Pensacola, FL
As an Infant/Toddler Specialist at this CCR&R agency, Ms. Greenwald provided training and technical assistance to infant/toddler child care providers in a two-county area in Florida on topics such as curriculum, child care environments, and inclusions of infants and toddlers. She gained experience with rural communities, developed training materials, presented at conferences, purchased and distributed equipment, made recommendations to policy committees, and managed the program's budget.

EARLY CARE AND EDUCATION WORK HISTORY

1996–1998 Pacific Oaks College and Children's School, Pasadena. CA
Lead Teacher, Infant and Toddler Parent Program

1994-1996 Montessori School of Pensacola, Pensacola FL
Lead Entry Level Teacher (18 months-three years)

1989-1993 Humboldt State University Toddler Center, Arcata, CA
Primary Caregiver

1989-1990 South Bay Infant Center, Redondo Beach, CA
Primary Caregiver

1987-1988 Child Educational Center, La Canada, CA
Assistant Teacher

SELECTED PUBLICATIONS AND PRESENTATIONS

Infant/Toddler Specialist Network, Child Care State Capacity Building Center. (n.d.). Infant and Toddler Resource Guide [Online tool]. Office of Child Care.

Lally, J.R., Mangione, P.L., and Greenwald, D. (Eds.) (2006) *Concepts for Care: 20 Essays on Infant/Toddler Development and Learning*. San Francisco, CA: WestEd

Gerber, M. (Eds.1st ed) Greenwald, D. with Weaver J., (Eds. expanded edition) (2013) *The RIE Manual for Parents and Professionals.* Los Angeles, CA: Resources for Infant Educarers.

Elizabeth Hughes
elizabeth.a.hughes@gmail.com --- LinkedIn

Dear Hiring committee,

I am writing to apply for a volunteer position on the grants committee for the Bright Beginnings Board. I have experience teaching in classrooms, outdoors, and in summer camp settings over the years from elementary ages to high school seniors. In my current role at the MESS Hall, I taught grant-funded programming in schools across Escambia and Santa Rosa counties, as well as teaching at the MESS Hall during field trips and group visits.

In addition to teaching grant-funded programming, I've also administered, collected, and input pre- and post-program testing in order to measure the effectiveness of the program and for funder reporting. I was responsible for digitizing and organizing the test paperwork into a spreadsheet for tracking and review. Additionally, I'm a volunteer with the Friends of Pensacola State Parks, where I am involved in researching new grant opportunities for the organization and attending meetings regarding our Impact100 application for the current year. I was also responsible for inputting that grant, as well as editing for clarity and to ensure cooperation with the Impact100 application requirements.

I've been exploring new career paths, and grant writing has always been something that interested me. I've been able to assist with grants thus far as I mentioned, but understanding the other side of the grant process was something that was brought up to me recently by a professional connection. I think this is a very cool opportunity for me – because I have a background in education and a strong foundation for understanding the parts of the grant process, volunteering for this committee feels like a great fit.

Thank you for your consideration, and let me know if I can provide any other information about my background that would be helpful for your decision making.

-Elizabeth Hughes

Elizabeth Hughes
elizabeth.a.hughes@gmail.com --- Mobile phone: 850-525-8334 --- LinkedIn

PROFESSIONAL EXPERIENCE

Pensacola MESS Hall | Pensacola, FL

Field Trip & Outreach Program Assistant / Volunteer Coordinator
June 2025 – Present

Volunteer Coordination Responsibilities:
- Manage the museum's summer teen volunteer program, coordinating onboarding, scheduling, training, and day-to-day supervision for more than 35 volunteers supporting museum operations, educational programs, and community events.
- Develop and update volunteer training materials, task guides, and operational resources while providing hands-on instruction to prepare volunteers for their roles.
- Serve as the primary point of contact for teen volunteers and their guardians, coordinating communication, addressing scheduling questions, maintaining volunteer records, and supporting volunteer engagement and retention.
- Assist with adult and group volunteer coordination by communicating with prospective volunteer groups, reviewing museum schedules, and helping identify appropriate volunteer opportunities.

Program Assistant Responsibilities:
- Deliver hands-on STEM education programs to elementary through high school students through classroom outreach, museum programming, and grant-funded educational initiatives.
- Coordinate setup, operation, and breakdown of instructional materials for mobile outreach programs conducted throughout the community.
- Administer grant-funded pre- and post-program assessments while maintaining confidential participant records and entering program data used for outcome measurement and funder reporting.
- Coordinate museum field trip activities by preparing exhibit stations, briefing teachers and chaperones, facilitating interactive learning experiences, and monitoring student engagement.

Barnes & Noble | Pensacola, FL

Bookseller
November 2024 – Present
- Provide customer service across retail, café, receiving, and inventory operations within a high-volume bookstore.
- Process shipments, maintain inventory accuracy, replenish merchandise, and support seasonal merchandising initiatives.
- Assist customers through product recommendations, transaction support, and issue resolution while maintaining operational standards.

- Support receiving operations and inventory organization to improve workflow and product availability.

Play-Well TEKnologies | McLean, VA
Summer Camp STEM Instructor
June 2024 – August 2024
- Delivered hands-on engineering instruction to groups of up to 25 students using LEGO-based STEM curriculum.
- Adapted lessons for multiple age groups while maintaining classroom engagement and safety.
- Supervised classroom assistants and coordinated daily instructional activities.
- Managed instructional inventory and maintained educational equipment for multiple camp sessions.

VOLUNTEER EXPERIENCE
Friends of Pensacola State Parks | Pensacola, FL
Grant Support Volunteer
- Supported fundraising initiatives through grant application preparation, narrative editing, and research of prospective funding opportunities.
- Assisted with the development of grant-ready materials by improving written content, organizing application information, and ensuring alignment with funder requirements.
- Conducted research on potential grant sources to expand organizational funding opportunities.

National Naval Aviation Museum | Pensacola, FL
Library & Collections Volunteer
- Converted historical aviation records into structured digital datasets through archival research, data verification, and database management.
- Cataloged donated collections using museum collections management systems.
- Conducted historical research supporting exhibits, collections, and public reference requests.

MEMBERSHIPS
Pensacola Young Professionals, Member from Jan. 2026-present
- Building and maintain a professional network in the Escambia/Santa Rosa county community
- Practicing communication and relationship-building within the local community and with people across industries
- Participating in professional development programs such as workshops and Coffee & Conversation meetings
- Gaining exposure to local issues, organizations, and opportunities

EDUCATION
University of Central Florida
Bachelor of Science in Biology
Graduated August 2023

TRACI E MO O R ER, MSW

850.292.8808 · tmoorer20@att.net
416 Broadleaf Circle, Cantonment, FL 32533

ABOUT ME

I am a strong advocate with a strong focus on achieving positive outcomes and improving quality of service delivery, possessing notable expertise in behavioral health program management ,and assuming fiscal responsibilities in a leadership role. I have demonstrated exceptional leadership capabilities while overseeing and directing the development of a service array, which enhances the lives of adults and children; with concentration in the underserved population. I have a proven record of accomplishment of data analysis, developing summary reports, contract monitoring, program evaluation, program development, facilitating training and technical assistance, and cultivating collaborative alliances with internal and external stakeholders, and grantees.

STRENGTHS AND EXPERTISE

Organizational Skills
Strategic Planning
Federal Block Grants
Community Outreach and Engagement
Strong Analytical Skills

Outcome Reporting
Program Development
Client Relationship Management
Strong Rapport Building Skills
Strong Critical Thinking Skills

Team Leadership
Strong Communication Skills (verbal and written)
Program Management
Quality Improvement
Project Management
Proficient in Microsoft Office Products

PROFESSIONAL EXPERIENCE

NWF Health Network **June 2016 - Present**

Director of Programs

Provide strategic oversight and leadership for behavioral health program development and system management to strengthen a high-quality continuum of care for adults, children, and families. Develop and implement processes that improve operational efficiency, communication, collaboration, and service delivery outcomes. Cultivate strong partnerships with community stakeholders, contracted providers, public agencies, and cross-sector partners to support coordinated, responsive, and effective systems of care.

Essential Functions:

- Build and maintain strategic relationships with providers, community stakeholders, county officials, public health agencies, legal systems, advocacy organizations, and state departments to strengthen collaboration, service coordination, and behavioral health system responsiveness.
- Serve as a Behavioral Health Managing Entity (BHME) Subject Matter Expert, providing leadership and guidance related to behavioral health systems, program operations, funding strategies, service delivery, and statewide initiatives.
- Provide strategic oversight and technical assistance related to federal and state grants, opioid settlement/abatement funding, CORE initiatives, contracts, and regulatory requirements, including identification of funding opportunities, interpretation of allowable expenditures, funding alignment, and resource allocation to address community needs and service gaps.
- Support opioid settlement planning and implementation activities through funding analysis, investment recommendations, stewardship of public funds, and guidance related to the Florida Opioid Allocation and Statewide Response Agreement.
- Lead provider engagement, onboarding, training, and capacity-building efforts to strengthen program compliance, network development, quality improvement, and access to care across systems of care.
- Interpret and implement program requirements, guidance documents, and service expectations while providing technical assistance related to behavioral health systems, operational problem-solving, program development, and system improvement initiatives.
- Research and promote evidence-based practices, emerging trends, and innovative approaches to improve behavioral health services, prevention initiatives, and community-based supports.
- Collect, analyze, and interpret programmatic and operational data to identify trends, service gaps, underserved populations, training needs, and opportunities for strategic planning and system improvement; prepare reports and recommendations for leadership and stake holders.
- Collaborate with executive leadership, finance, contract monitoring, quality improvement, operations, and community partners to strengthen accountability, care coordination, operational performance, and service outcomes.
- Support the development, implementation, and evaluation of policies, procedures, operational plans, grant-funded projects, and cross-functional initiatives aligned with organizational priorities and best practices.
- Provide supervision, mentorship, and guidance to subject matter experts and program staff, including workload coordination, professional development, performance feedback, and operational support.
- Facilitate stakeholder engagement, community outreach, public presentations, and cross-sector collaboration to expand partnerships, strengthen communication, and improve access to quality behavioral health services.
- Develop and deliver reports, presentations, training materials, and technical assistance using multimedia and virtual learning platforms to support organizational goals, stakeholder education, and system-wide engagement.

October 2020 - September 2021

Florida Department of Children and Families
Government Analyst II

Serve as a regional Forensic liaison to circuit courts, the criminal justice and mental health partners, community mental health providers, Managing Entities, regional counsel and state mental health treatment facilities serving individuals with mental illnesses committed or at risk of being committed pursuant to Chapter 916, Florida Statutes. Focus on expanding Florida's capacity and ability to serve individuals involved in both the mental health system and the criminal justice system who may have otherwise been traditionally served in a secure facility.

Essential Functions:

- Possess working knowledge of SAMHSA federal grants, state grants, Statute, and Administrative Code.
- Providing training and technical assistance to ensure sub-recipients/grantees are well-equipped to deliver high-quality services, and administering programs based the requirements of grant funding, Statute, and Administrative Code.
- Cultivate and nurture excellent relationships with internal partners, subcontracted providers, and community stakeholders, which include county officials, legal systems, public health agencies, and state departments.
- Develop standards, policies and procedures, correspondence and other written documents.
- Analyze and aggregate data into data systems and run ad hoc reports.
- Collection and analyze data for identification of gaps, trends, training needs, and program management; and prepare reports.
- Serve as a liaison.
- Complete legislative bill analysis.
- Use multi-media techniques and innovative technology to deliver training and technical assistance virtually.
- Research best practices for potential implementation to improve outcomes.

Lutheran Services Florida — **January 2014 - August 2016**

Counselor II

Provide trauma-focused counseling in a safe and supportive environment, where family members are encouraged to talk about their experiences and their emotional reactions. Assist individuals and family members make sense of their experiences, reduce feelings of shame and isolation, and begin to heal to improve family relationships and increase positive outcomes.

Essential Functions:

- Provide individual and family crisis counseling.
- Provide intake, psychosocial, and suicide risk assessments.
- Provide group counseling to residential clients and youth in schools/community centers.
- Participate and provide staff/professional training.

Florida Therapy Services, Inc. — **May 2013 - March 2014**

Master Level Therapist

Provide counseling, therapy and/or psychotherapy to clients and families; prepare treatment plans, discharge plans, and follow-up care programs.

Essential Functions:

- Collect data about patients through interview, case history, psychological tests, and/or observational techniques.
- Provide intake, psychosocial, and suicide risk assessments.
- Identify and provide emergency crisis services as necessary; make immediate clinical assessments and respond accordingly to accepted crisis intervention methods and techniques; coordinate other services as appropriate.
- Act as a client advocate in order to coordinate required services
- Review client charts to ensure quality assurance and compliance with state and federal standards and regulations.
- Follow up to determine reliability and validity of treatment used; make recommendations regarding modification to services and service delivery.

Families First Network — **October 2006- October 2009; November 2012 – July 2013**

Family Services Counselor

Ensure the safety of children that come in contact with the Florida Department of Children and Families.

Essential Functions:

- Manage a caseload of 15-20 cases (2 to 5 children per case)
- Conduct monthly home visits to the child's residence.
- Coordinate and initiate referrals for the families to receive services needed remain in compliance with mandated case plan.
- Make court appearances on average of 3-5 times per month to report case status to presiding judges.
- Generate reports of the families' progress via case plans, judicial reviews, and initial family assessments.

Florida Department of Health (Health Start Program) Social Services Counselor — **September 2012- October 2012**

Assist and support pregnant women during their pregnancy; providing information on breast feeding, prenatal care, post-partum care, CPR/First Aid, and caring for their newborn baby.

Essential Functions:

- Work with children ages birth to 3 years of age to ensure they are receiving the nutritional and developmental necessities to ensure healthy mental, cognitive, and physical growth.
- Link pregnant women and younger children to community services need to promote healthy growth.
- Provide counseling when needed to address depression, grief and loss, as well as other supportive counseling.
- Provide crisis intervention, specifically in cases where a pregnant woman may be homeless.

Georgia Pines Community Service Board — **May 2012- August**

2012 Assessor/Therapist

Complete assessments and provide individual therapy to adults and children utilizing solution-focused and the strength-based prospective, as well as components of other therapeutic models (CBT and Bibliotherapy/Poetry Therapy).

Essential Functions:

- Assess clients to determine or rule out mental health diagnosis and substance/alcohol dependence based on criteria outline in the Diagnostic and Statistical Manual.
- Create modules and facilitate individual and group therapy.

Apalachee Center **May 2011- August2011**

Recovery Specialist

Provide case management services, including assessing clients' needs, conducting psychosocial evaluations, developing individual treatment plans and maintaining daily progress notes.

Essential Functions:

- Provide education and support to clients and family members.
- Make appropriate referrals to outside community agencies.
- Monitor all aspects of client care and prepare and maintain client records.
- Conduct home visits. Clients included adults and children.

Additional Experience

Walgreens — **October 2013 - January 2014**

Sales Associate

Acts as the face of Walgreens to all customers and provide high quality customer service.

Essential Functions:

- Main responsibilities include customer service, cashier, and stock.
- Greet guests, answer questions, and help customers find products.
- Keeps counters and shelves clean and well merchandised, take inventory, and maintain records.

Alpine Access — **November 2009- November 2010**

Customer Service Representative

Serve as frontline employee, interacting with customers to answer questions, address concerns, and resolve complaints. Provid e support to customers with inquires and issues regarding cellular service.

Essential Functions:

- Answer phone calls
- Processing payments
- Providing information about services
- Keeping records of customer interactions
- Resolving complaints
- Contact customers to respond to inquiries
- Determining charges for services
- Referring unresolved grievances to other departments

American Water Company — **February 2005- October 2006**

Service Coordinator

Serve as a liaison between several departments from customer service representatives to water quality technicians to ensure customers have the highest quality of product and services.

Essential Functions:

- Provide customers with information about water contents and quality.
- Coordinate priority onsite repair services.
- Provide billing explanations, and corrections.
- Create and manage work orders update consumer monthly bills based on incorrect meter readings.

Owner/Director — **March 2024- February 2005**

Home Childcare Provider

Provide full-time, part-time, before school, and after school care for children.

Essential Functions:

- Provide educational support for school age children.
- Ensure a safe and nurturing environment for children.
- Ensure children have healthy snacks and meals.
- Administer Ages and Stages Assessments.
- Complete monthly invoicing and inventory.

January 2001- January 2004

West Teleservices

Customer Service Representative

Serve as frontline employee, interacting with customers to answer questions, address concerns, and resolve complaints. Provide support to customers with inquires and issues regarding cable and cellular service.

Essential Functions:

- Answer phone calls
- Processing payments and orders
- Provide explanation of charges by reviewing billing ledgers.
- Provide information about services
- Keep records of customer interactions
- Resolve complaints
- Contact customers to respond to inquiries
- Determine
- Refer unresolved grievances to other departments

Education

Florida State University
Master of Social Work 2012

Colorado Technical University
Bachelor of Criminal Justice 2006

Granby High School
Diploma in General Education 1996

Board Service

AMI Kids Pensacola 2020-present

Donaldson Edge Advocacy, Inc. 2023

Opening Doors Northwest Florida 2017-2020

Homeless and Housing Alliance 2017-2020

ADAM D. MORRIS

STRATEGIC NONPROFIT LEADER STRENGTHENING FUNDRAISING AND PARTNERSHIPS THROUGH COLLABORATION AND PLANNING

Escambia Children's Trust,

I respectfully submit my application for consideration as a grant reviewer for the Escambia Children's Trust Bright Pathways Request for Proposals.

As a lifelong resident of Northwest Florida, a nonprofit development professional, and the parent of two young children in Escambia County, I am deeply invested in ensuring that local families have access to effective, coordinated, and high-quality early-childhood programming. I would welcome the opportunity to help evaluate proposals that seek to strengthen outcomes for children from birth through age five and prepare them for long-term success in school and beyond.

In my professional role as Senior Development Manager with Children's Home Society of Florida, I work closely with programs serving children and families across Escambia County and Northwest Florida. My responsibilities include grant and sponsorship development, community partnerships, donor stewardship, strategic communications, outcome-focused storytelling, and helping translate complex programmatic needs into clear and compelling cases for investment. This work has given me experience assessing organizational capacity, program design, community need, measurable outcomes, financial sustainability, and the responsible stewardship of public and private resources.

Children's Home Society of Florida will not be submitting a proposal under this RFP, so my employment would not create a direct organizational conflict regarding the funding being reviewed. I would, of course, disclose and recuse myself from reviewing any individual proposal involving an organization, partner, or relationship that could create an actual or perceived conflict of interest.

I also bring an important parent perspective. As the father of two young children, I understand how difficult it can be for families to identify concerns, navigate screenings and referrals, understand eligibility requirements, and ultimately connect with appropriate services. My family's experiences with early-childhood screenings, developmental supports, speech therapy, occupational therapy, family support programs, and community-based navigation have given me a practical understanding of the difference between a program that exists on paper and one that is genuinely accessible and effective for families.

I believe strong early-childhood investments should be grounded in evidence, responsive to demonstrated community needs, coordinated with existing services, and designed to produce measurable improvements for children and caregivers. I would approach each proposal objectively, consistently, and with respect for the responsibility of allocating taxpayer-supported funding.

Thank you for considering my application. I would be honored to contribute my professional experience, local knowledge, and perspective as a parent to this important review process.

Sincerely,

Adam D. Morris

ADAM D. MORRIS

NONPROFIT AND COMMUNITY LEADER ADVANCING EARLY-CHILDHOOD OUTCOMES THROUGH PARTNERSHIPS, STRATEGY, AND FAMILY ENGAGEMENT

ABOUT ME

Nonprofit development and community engagement professional with experience supporting programs that strengthen children, families, and communities throughout Northwest Florida. Skilled in grant development, organizational strategy, program outcomes, partnership building, and evaluating community needs. Lifelong Northwest Florida resident and parent of two young children with firsthand experience navigating early-childhood screening, developmental referrals, speech and occupational therapy, family-support programs, and service coordination. Committed to strengthening access to effective, evidence-informed services that help young children enter school healthy, supported, and ready to succeed.

WORK EXPERIENCE

Senior Development Manager — Pensacola, FL
Children's Home Society of Florida — April 2024-Present

- Lead development, partnership, and community-engagement strategies supporting programs for children and families across Northwest Florida.
- Collaborate with program and executive leadership to understand community needs, service models, measurable outcomes, budgets, organizational capacity, and opportunities for sustainable growth.
- Support programs related to family strengthening, early-childhood development, school readiness, behavioral health, community navigation, and parent support.
- Translate program data, family needs, and service outcomes into funding proposals, impact reports, sponsorship strategies, and cases for community investment.
- Evaluate prospective funding opportunities for mission alignment, population served, measurable impact, program readiness, sustainability, and responsible stewardship of resources.
- Build partnerships across nonprofit, education, healthcare, government, corporate, and philanthropic sectors to improve awareness of and investment in services for children and families.
- Raised approximately $450,000 during previous fiscal year while developing long-term funding strategies across multiple programs and communities.

Communications & Creative Media Director — La Vernia, TX
Grace Bible Church — May 2023-February 2024

- Led churchwide communications, brand standards, staff coordination, and organizational messaging.

Lead Storyteller/ Communications Director — Boca Raton, FL
Victory Church — Nov. 2021-March 2023

- Directed storytelling, digital communications, and volunteer media teams across ministries and community outreach.

Provided Freelance Marketing Services Full Time from February 2020-November 2021

Public Relations Associate — Pensacola, FL
IMS ExpertServices — April 2019- Feb. 2020

- Supported strategic communications, research, executive positioning, media relations, and content development for a national professional-services firm.

Marketing Specialist — Pensacola, FL
SVN | Southland Commercial — April 2017- April 2019

- Managed communications, research, digital marketing, brand strategy, and project coordination for a regional commercial real estate company.

COMMUNITY LEADERSHIP

Achieve Escambia | Kindergarten Readiness Collective Action Network

March 2025- Present | Network Member, School Based Resource Action Group Lead

- Participate in cross-sector conversations focused on kindergarten readiness, early-childhood development, service coordination, and community outcomes for young children.

Association of Fundraising Professionals | West Florida Chapter

July 2025- December 2025 | Board Member-At-Large
January 2026-Present | Chapter President

- Provide chapter leadership focused on ethical fundraising, nonprofit effectiveness, professional development, and responsible stewardship of charitable resources.

EARLY-CHILDHOOD AND FAMILY ENGAGEMENT

- Member of Achieve Escambia's Kindergarten Readiness Collective Action Network, contributing to community conversations concerning school readiness and outcomes for children from birth through age five.
- Familiar with early-childhood systems including developmental screening, Early Steps, Help Me Grow, Healthy Families, Healthy Start, speech therapy, occupational therapy, and community-based family navigation.
- Parent of two young children in Escambia County with firsthand experience identifying developmental concerns, seeking screenings, navigating referrals, and connecting with appropriate services.
- Advocate for coordinated, family-centered systems that make early identification and developmental support easier to understand and access.
- Brings both professional and parent perspectives to the evaluation of whether services are accessible, responsive, measurable, and capable of improving outcomes for young children and caregivers.

EDUCATION

Bachelor of Arts in Public Relations
June 2015-May 2017

- University of West Florida
- Pensacola, FL

Master of Science in Organizational Leadership
January 2025-May 2026

- Columbia Southern University
- Orange Beach, AL (Online)

February 18, 2025

Escambia County Children's Trust Grant Review Committee

I respectfully submit my request for consideration as a member of the Escambia County Children's Trust Grant Review Committee.

My work experience and positions of progressive responsibility and serving on community boards including grant development and execution has provided me with the insight and working knowledge that would complement this committee.

The desire for the successful outcomes for the children and youths of Escambia County through programs that provide education, activities, transportation, health and wellness, provides a great opportunity for child and youth development.

I would be honored, if selected, to serve on this important committee.

My resume is attached for your review and consideration.

Respectfully

David Powell

David Powell
1305 Pine Hill Circle
Pensacola, Fl. 32506
850-291-0046
Davidpwll1@yahoo.com

DAVID POWELL

1305 Pine Hill Circle, Pensacola, Florida 32506 | davidpwll1@yahoo.com | 850-291-0046

OBJECTIVE | To utilize 35 plus years of progressive leadership, people development and training experience within a forward thinking and values-based Board of Directors

SKILLS & ABILITIES | Proficient in Strategic Planning, Grant Management, Financial and

Budget Execution, People Management, Life Skills Programs

EXPERIENCE | **HUMAN RESOURCES DIRECTOR**
COMMUNITY ACTION PROGRAM COMMITTEE
MARCH 31, 2014 -SEPTEMBER 2021

Accountable for Organizational Development, Learning, Employee Engagement, and Talent Acquisition. Member of Senior Leadership team for Strategic Planning. Responsible for Human Resources functions

EXECUTIVE DIRECTOR, WORKLIFE COMMUNITY AND ORGANIZATIONAL EFFECTIVENESS SACRED HEART HEALTH SYSTEM
April 1999 – October 2013

Responsible for Organizational Development, Education and Training, Life Skills Programs, and Employee Engagement

COMMAND MASTER CHIEF, US NAVY, Navy Hospital Quantico, VA and Pensacola, Fl
January 1991 - Janaury1999
Senior Enlisted Advisor to the Commanding Officer, responsible for people development for 1500 sailors in 5 states

EDUCATION | **THE GEORGE WASHINGTON UNIVERSITY**, WASHINGTON, DC, BACHELOR OF SCIENCE IN HEALTH SCIENCES

WAYLAND BAPTIST UNIVERISTY, PLAINVIEW, TX, BACHELOR OF SCIENCE IN OCCUPAITONAL EDUCATION, WITH HONORS

COMMUNITY | A certified Bridges Out of Poverty and Framework for Understanding Poverty facilitator and has presented Poverty Solutions at the Catholic Health Association's annual conference and at the Greater Pensacola Society for Human Resources Management.

Served on numerous community boards and committees over the past few years related to assisting those in poverty and most recently being appointed to serve on the Mass Transit Advisory Council by Escambia County Commissioner Grover Robinson.

REFERENCES | **AVAILABLE ON REQUEST**

RESOLUTION 2026-22

A RESOLUTION OF THE ESCAMBIA CHILDREN'S TRUST AUTHORIZING THE FINANCIAL DIRECTOR TO AMEND THE BUDGET FOR FISCAL YEAR 2025-2026.

WHEREAS, the Escambia Children's Trust (the Trust), was created pursuant to Sec. 125.901, Florida Statutes; and

WHEREAS, the Trust has within its power and functions to provide such services for all children as the Trust determines are needed for the general welfare of the county; and

WHEREAS, the Trust approved Resolution 2025-16, Final Budget for the fiscal year 2025-2026 on September 22, 2025; and Resolution 2026-12 amending that budget on March 10, 2026; and

WHEREAS, the Trust determined that it was in the Trust's and the children of Escambia County's best interests to again amend the budget to reallocate certain funding to accommodate differences in anticipated and actual line items, such as Ad Valorem tax collection, interest income, bank fees, legal services, rent, other professional services, vehicle maintenance, office supplies, and external training, and increase the budget by approximately $35,215.

NOW, THEREFORE, BE IT RESOLVED BY THE ESCAMBIA CHILDREN'S TRUST OF ESCAMBIA COUNTY, FLORIDA:

The Board of Directors of the Trust does hereby ratify its approval for the Financial Director to amend the Budget for Fiscal Year 2025-2026 consistent with the Budget that was presented and considered by the Board at the August 11, 2026, meeting.

DONE AND ENACTED this 11th day of August, 2026.

ATTEST:

By: ______________________________
Dr. Rex Northup, Chairman

By: ___________________________
Lindsey Cannon, Executive Director

2025/26 PROPOSED BUDGET AMENDMENT 2

Purpose: To provide overview of proposed FY 2025/26 budget Amendment 2 and obtain input from BOD.

Ad Valorem Taxes

- ECT assumed a collection rate of Ad Valorem Taxes at 96%

- ECT actual rate of Ad Valorem Taxes collected was 96.5% so exceeded budgeted revenue by $68,353.

Interest Income:

- Interest rates have dropped more since budget the budget amendment 1 forecast.

Current interest income is averaging $69,000 a month; average at the time of budget amendment 1 was $75,000.

Proposed Interest income decreased by $33,138

Total projected revenue increase of $35,215

Bank Fees:

- Bank fee projection was based off of the $1,000 charges averaged at the time of Amendment 1.

Bank fees were not charged for the first 3 months to correct a bank error.

Proposed bank fees will decrease by $3,170.

Legal Services:

The proposed budget amendment increases total legal services by $22,815.

This change is needed due to the increase in special engagements for legal.

Other Professional Services:

Other professional services were not utilized to the extent originally anticipated. Other professional services are decreased by $15,350.

Vehicle Maintenance:

Vehicle Maintenance is a new account and will be used for any needed repairs to the recovered vehicles. Proposed budget is $7,900.

Office Supplies

There is a $3,000 increase in the proposed Office Supplies line. This addition is to account for the purchase of iPads to be used during program monitoring visits..

Books, Publications, Subscriptions, & Memberships

There is an $36,000 increase in this line item to cover the purchase of the IXL program that new Out-of-School time providers will be using. This has been partially offset by a $16,999 decrease in Training-External.

Escambia Children's Trust
FY 2025-2026
October 1, 2025 - September 30, 2026
Budget Summary - Amendment 2

Estimated Revenues	25/26 Budget - Amendment 2	25/26 Budget - Amendment 1	Difference	Percent of total
Ad Valorem Taxes Millage rate of .03798 (at 96% to allow for uncollectable)	$12,117,085	$12,048,732	$ 68,353	93.32%
Interest income	$866,862	$900,000	$ (33,138)	6.68%
Total Revenues	**$12,983,947**	**$12,948,732.00**	$ 35,215	100.00%
Expenditures				
Financial and Administrative				
Tax Collector Fee @ 2.5% of taxes collected	$181,794	$180,731	$ 1,063	
Accounting & Auditing	$28,914	$28,239	$ 675	
Special District Fees	$175	$175	$ -	
Bank Fees	$8,830	$12,000	$ (3,170)	
Total Financial and Administrative	$219,713	$221,145.00	$ (1,432)	1.69%
Operating Expenditures				
Employee Salaries and Benefits	$753,711	$752,011	$ 1,700	
Contracted Professional Services	$196,465	$190,500	$ 5,965	
Occupancy	$41,930	$41,913	$ 17	
Insurance	$26,525	$26,038	$ 487	
Software & Apps	$88,093	$88,093	$ -	
Other Operating	$176,490.00	$151,429.00	$ 25,061	
Total Operating Expenditures	$1,283,214	$1,249,984	$33,230	9.88%
Grants and Aids				
Program Funding	$10,875,166	$10,875,166	$ -	
Total Grants and Aids	$ 10,875,166.00	$10,875,166	$ -	83.76%
Total Expenditures	$12,378,093	$12,346,295	$ 31,798	
Reserves (5% of taxes collected)	$605,854	$ 602,437.00	$ 3,417	4.67%
Total Expenditures, Reserves, and Fund Balance	$12,983,947	$ 12,948,732.00	$ 35,215	100.00%
	$0			

Budget Breakdown	% of Total Amendment 2 budget	% of Total Amendment 1 budget	Change
Tax collector fees	1.40%	1.40%	0.004%
Administrative operations	5.82%	5.84%	-0.020%
Program	88.12%	88.12%	0.002%
Reserves	4.67%	4.65%	0.014%
Total	100.00%	100.00%	0.00%

Escambia Children's Trust						
FY 2025 - 2026 Preliminary Budget						
October 1, 2025 - September 30, 2026						
Budget Amendment 2 detail						
Object	**GL**	**Function**		**25-26 Amendment 2**	**25-26 Amendmended budget**	**Proposed Changes**
30	3110	10	Ad Valorem Taxes (at 96% to allow for uncollectable)	$12,117,085	$12,048,732	$ 68,353
30	3610	10	Interest income	$866,862	$900,000	$ (33,138)
			Total Revenue	**$12,983,947**	**$ 12,948,732**	$ 35,215
Finance and Admin						
30	5201	10	Accounting & Auditing	$11,261	$11,111	$ 150
30	5201	20	Accounting & Auditing	$17,653	$17,128	$ 525
30	5900	10	Tax Collector Fee @ 1.5% of taxes collected	$181,794	$180,731	$ 1,063
30	5910	10	Bank fees	$8,830	$12,000	$ (3,170)
30	5940	10	Special District Fees	$175	$175	$ -
Employee Salaries and Benefits						
10	5000	10	Executive Salaries	$130,000	$130,000	$ -
10	5010	10	Regular Salaries & Wages	$268,385	$268,385	$ -
10	5010	20	Regular Salaries & Wages	$239,475	$239,475	$ -
10	5100	10	FICA & Unemployment Taxes	$30,476	$30,476	$ -
10	5100	20	FICA & Unemployment Taxes	$18,320	$18,320	$ -
10	5101	10	Retirement Contribution (5%)	$19,919	$19,919	$ -
10	5101	20	Retirement Contribution (5%)	$11,974	$11,974	$ -
10	5102	10	Life and Health Insurance	$32,725	$31,025	$ 1,700
10	5102	20	Life and Health Insurance	$1,004	$1,004	$ -
10	5103	10	Workers Comp	$895	$895	$ -
10	5103	20	Workers Comp	$538	$538	$ -
Contracted Professional Services						
30	5200	10	Legal Services	$70,000	$60,000	$ 10,000
30	5200	20	Legal Services	$42,815	$30,000	$ 12,815
30	5202	10	Information Technology	$10,500	$12,000	$ (1,500)
30	5202	20	Information Technology	$6,000	$6,000	$ -
30	5203	10	Other Professional Services	$7,150	$12,500	$ (5,350)
30	5203	20	Other Professional Services	$60,000	$70,000	$ (10,000)
			Other Operating			
30	5300	10	Car allowance	$3,900	$3,900	$ -
30	5301	10	Other Travel	$9,230	$10,230	$ (1,000)
30	5301	20	Other Travel	$8,770	$10,770	$ (2,000)
30	5301	10	Vehicle Maintenance	$3,950	$0	$ 3,950
30	5301	20	Vehicle Maintenance	$3,950	$0	$ 3,950
30	5401	10	Telephone	$3,428	$3,428	$ -
30	5401	20	Telephone	$2,255	$2,752	$ (497)
30	5402	10	Website Administration	$1,000	$1,000	$ -
30	5402	20	Website Administration	$100	$100	$ -
30	5500	10	Freight & Postage	$3,500	$4,500	$ (1,000)
30	5500	20	Freight & Postage	$100	$500	$ (400)
30	5600	10	Rent	$27,610	$27,600	$ 10
30	5600	20	Rent	$14,320	$14,313	$ 7
30	5700	10	Directors & Officers Insurance	$16,500	$16,730	$ (230)
30	5701	10	Liability Insurance	$8,825	$8,108	$ 717
30	5702	10	Property Insurance	$0	$0	$ -
30	5703	10	Surety Bond	$1,200	$1,200	$ -
30	5800	10	Printing & Binding	$3,500	$5,000	$ (1,500)

Escambia Children's Trust

FY 2025 - 2026 Preliminary Budget

October 1, 2025 - September 30, 2026

Budget Amendment 2 detail

Object	GL	Function		25-26 Amendment 2	25-26 Amendmended budget	Proposed Changes
30	5810	10	Promotional Activities	$20,000	$20,000	$ -
30	5810	20	Promotional Activities	$2,000	$2,000	$ -
30	5820	10	Other Current Charges	$300	$300	$ -
30	5820	20	Other Current Charges	$300	$300	$ -
30	5830	10	Office Supplies	$6,000	$6,000	$ -
30	5830	20	Office Supplies	$5,500	$2,500	$ 3,000
30	5841	10	Software & Apps	$23,705	$22,973	$ 732
30	5841	20	Software & Apps	$64,295	$65,120	$ (825)
30	5843	10	Books, Publications, Subscriptions, & Memberships	$17,900	$21,900	$ (4,000)
30	5843	20	Books, Publications, Subscriptions, & Memberships	$49,100	$9,100	$ 40,000
30	5850	10	Training - ECT Internal	$11,370	$11,370	$ -
30	5850	20	Training - ECT Internal	$3,770	$3,630	$ 140
30	5851	20	Training - External	$9,900	$26,899	$ (16,999)
30	6000	10	Capital Outlays	$3,000	$3,000	$ -
30	6000	20	Capital Outlays	$3,760	$2,250	$ 1,510
80	7000	20	Grants and Aids to Programs	$10,875,166	$10,875,166	$ -
				$12,378,093	**$ 12,346,295**	**$ 31,798.00**
			Reserves (5% of taxes collected)	$605,854	$ 602,437	$ 3,417
				$12,983,947	**$ 12,948,732**	**$ 35,215**
				$0	$ -	$ -
			Operating Percent change	0.26%		

Budget breakdown	Total budget amendment 2	Total Budget amendment 1
Admin	$ 937,028.00	$ 936,456
Program	$ 11,441,065.00	$ 11,409,839
Budget before reserves	$ 12,378,093.00	$ 12,346,295
Reserves	$ 605,854.00	$ 602,437
Total Budget	$ 12,983,947.00	$ 12,948,732

Admin	**Administrative Breakdown**	
Tax collector fees	$181,794	$ 180,731
Administrative Operations	$755,234	$ 755,725
Total Admin	$937,028	$ 936,456

Budget before reserves breakdown		
Grants and Aids to Programs	$10,875,166	$ 10,875,166
Program Operations	$565,899	$ 534,673
Tax collector fees	$181,794	$ 180,731
Administrative Operations	$755,234	$ 755,725
Budget before reserves	$12,378,093	$ 12,346,295

Budget Percentages		
Grants and Aids to Programs	87.86%	88.08%
Program Operations	4.57%	4.33%
Tax collector fees	1.47%	1.46%
Administrative Operations	6.10%	6.12%
Budget before reserves	100.00%	100.00%

Escambia Children's Trust
FY 2026-2027
October 1, 2026 - September 30, 2027
Preliminary budget summary

Estimated Revenues	26/27 preliminary budget	25/26 Budget - Amendment 2		Difference	Percent of total
Ad Valorem Taxes Millage rate of .03661 (at 96% to allow for uncollectable)	$12,135,672	$12,117,085	$	18,587	94.40%
Interest income	$720,000	$866,862	$	(146,862)	5.60%
Total Revenues	**$12,855,672**	**$12,983,947.00**	$	(128,275)	100.00%
Expenditures					
Financial and Administrative					
Tax Collector Fee @ 2.5% of taxes collected	$182,035	$181,794	$	241	
Accounting & Auditing	$28,887	$28,914	$	(27)	
Special District Fees	$175	$175	$	-	
Bank Fees	$10,800	$8,830	$	1,970	
Total Financial and Administrative	$221,897	$219,713.00	$	2,184	1.73%
Operating Expenditures					
Employee Salaries and Benefits	$790,263	$753,711	$	36,552	
Contracted Professional Services	$319,474	$196,465	$	123,009	
Occupancy	$43,575	$41,930	$	1,645	
Insurance	$24,423	$26,525	$	(2,102)	
Software	$135,000	$88,093	$	46,907	
Other Operating	$222,650.00	$176,490.00	$	46,160	
Total Operating Expenditures	$1,535,385	$1,283,214		$252,171	11.94%
Grants and Aids					
Program Funding	$10,491,606	$10,875,166	$	(383,560)	
Total Grants and Aids	$ 10,491,606.00	$10,875,166	$	(383,560.00)	81.61%
Total Expenditures	$12,248,888	$12,378,093	$	(129,205)	
Reserves (5% of taxes collected)	$606,784	$ 605,854.00	$	930	4.72%
Total Expenditures, Reserves, and Fund Balance	$12,855,672	$ 12,983,947.00	$	(128,275)	100.00%
	$0				

Budget Breakdown	% of Total Preliminary budget	% of Total Amended Budget	Change
Tax collector fees	1.42%	1.40%	0.016%
Administrative operations	5.69%	5.82%	-0.130%
Program	88.18%	88.12%	0.061%
Reserves	4.72%	4.67%	0.054%
Total	100.00%	100.00%	0.00%

Escambia Children's Trust								
FY 2026 - 2027 Preliminary Budget								
October 1, 2026 - September 30, 2027								
Preliminary Budget								
Fund	Category	Object	GL	Function		26-27 Preliminary Budget	25-26 2nd Amended budget	Proposed Changes
4000	311	30	3110	10	Ad Valorem Taxes (at 96% to allow for uncollectable)	$12,135,672	$12,117,085	$ 18,587
4000	361	30	3610	10	Interest income	$720,000	$866,862	$ (146,862)
					Total Revenue	**$12,855,672**	**$ 12,983,947**	$ (128,275)
Finance and Admin								
4000	513	30	5201	10	Accounting & Auditing	$10,655	$11,261	$ (606)
4000	513	30	5201	20	Accounting & Auditing	$18,232	$17,653	$ 579
4000	513	30	5900	10	Tax Collector Fee @ 1.5% of taxes collected	$182,035	$181,794	$ 241
4000	513	30	5910	10	Bank fees	$10,800	$8,830	$ 1,970
4000	513	30	5940	10	Special District Fees	$175	$175	$ -
4000	513	30	5901	10	TIFF Fees (will be moved to grants & aids if exempted)		$ -	
Employee Salaries and Benefits								
4000	564	10	5000	10	Executive Salaries	$133,033	$130,000	$ 3,033
4000	564	10	5010	10	Regular Salaries & Wages	$265,055	$268,385	$ (3,330)
4000	564	10	5010	20	Regular Salaries & Wages	$266,535	$239,475	$ 27,060
4000	564	10	5100	10	FICA & Unemployment Taxes	$30,454	$30,476	$ (22)
4000	564	10	5100	20	FICA & Unemployment Taxes	$20,390	$18,320	$ 2,070
4000	564	10	5101	10	Retirement Contribution (5%)	$19,904	$19,919	$ (15)
4000	564	10	5101	20	Retirement Contribution (5%)	$13,327	$11,974	$ 1,353
4000	564	10	5102	10	Life and Health Insurance	$39,456	$32,725	$ 6,731
4000	564	10	5102	20	Life and Health Insurance	$1,038	$1,004	$ 34
4000	564	10	5103	10	Workers Comp	$684	$895	$ (211)
4000	564	10	5103	20	Workers Comp	$387	$538	$ (151)
Contracted Professional Services								
4000	564	30	5200	10	Legal Services	$60,000	$70,000	$ (10,000)
4000	564	30	5200	20	Legal Services	$30,000	$42,815	$ (12,815)
4000	564	30	5202	10	Information Technology	$9,360	$10,500	$ (1,140)
4000	564	30	5202	20	Information Technology	$7,114	$6,000	$ 1,114
4000	564	30	5203	10	Other Professional Services	$8,000	$7,150	$ 850
4000	564	30	5203	20	Other Professional Services	$205,000	$60,000	$ 145,000
Other Operating								
4000	564	30	5300	10	Car allowance	$3,900	$3,900	$ -
4000	564	30	5301	10	Other Travel	$9,300	$9,230	$ 70
4000	564	30	5301	20	Other Travel	$14,100	$8,770	$ 5,330
4000	564	30	5302	10	Vehicle Maintenance	$1,000	$3,950	$ (2,950)
4000	564	30	5302	20	Vehicle Maintenance	$1,000	$3,950	$ (2,950)
4000	564	30	5401	10	Telephone	$3,180	$3,428	$ (248)
4000	564	30	5401	20	Telephone	$2,400	$2,255	$ 145
4000	564	30	5402	10	Website Administration	$1,000	$1,000	$ -
4000	564	30	5402	20	Website Administration	$100	$100	$ -
4000	564	30	5500	10	Freight & Postage	$3,500	$3,500	$ -
4000	564	30	5500	20	Freight & Postage	$250	$100	$ 150
4000	564	30	5600	10	Rent	$24,430	$27,610	$ (3,180)
4000	564	30	5600	20	Rent	$19,145	$14,320	$ 4,825
4000	564	30	5700	10	Directors & Officers Insurance	$13,715	$16,500	$ (2,785)
4000	564	30	5701	10	Liability Insurance	$9,708	$8,825	$ 883
4000	564	30	5702	10	Property Insurance	$0	$0	$ -
4000	564	30	5703	10	Surety Bond	$1,000	$1,200	$ (200)
4000	564	30	5800	10	Printing & Binding	$3,500	$3,500	$ -
4000	564	30	5810	10	Promotional Activities	$20,000	$20,000	$ -
4000	564	30	5810	20	Promotional Activities	$2,000	$2,000	$ -

Escambia Children's Trust

FY 2026 - 2027 Preliminary Budget

October 1, 2026 - September 30, 2027

Preliminary Budget

Fund	Category	Object	GL	Function		26-27 Preliminary Budget	25-26 2nd Amended budget	Proposed Changes
4000	564	30	5820	10	Other Current Charges	$300	$300	$ -
4000	564	30	5820	20	Other Current Charges	$300	$300	$ -
4000	564	30	5830	10	Office Supplies	$6,000	$6,000	$ -
4000	564	30	5830	20	Office Supplies	$2,500	$5,500	$ (3,000)
4000	564	30	5841	10	Software	$21,571	$23,705	$ (2,134)
4000	564	30	5841	20	Software	$113,429	$64,295	$ 49,134
4000	564	30	5843	10	Books, Publications, Subscriptions, & Memberships	$15,820	$17,900	$ (2,080)
4000	564	30	5843	20	Books, Publications, Subscriptions, & Memberships	$11,000	$49,100	$ (38,100)
4000	564	30	5850	10	Training - ECT Internal	$4,000	$11,370	$ (7,370)
4000	564	30	5850	20	Training - ECT Internal	$4,500	$3,770	$ 730
4000	564	30	5851	20	Training - External	$110,000	$9,900	$ 100,100
4000	564	30	6000	10	Capital Outlays	$1,500	$3,000	$ (1,500)
4000	564	30	6000	20	Capital Outlays	$1,500	$3,760	$ (2,260)
4000	564	80	7000	20	Grants and Aids to Programs	$10,491,606	$10,875,166	$ (383,560)
						$12,248,887	**$ 12,378,093**	**$ (129,205.90)**
					Reserves (5% of taxes collected)	$606,784	$ 605,854	$ 930
						$12,855,671	**$ 12,983,947**	**$ (128,276)**
						$1	$ -	$ 1

Operating Percent change -1.04%

Budget breakdown	Total Preliminary Budget	Total 25-26 Amended Budget
Admin	$ 913,035.00	$ 937,028
Program	$ 11,335,852.00	$ 11,441,065
Budget before reserves	$ 12,248,887.00	$ 12,378,093
Reserves	$ 606,784.00	$ 605,854
Total Budget	$ 12,855,671.00	$ 12,983,947

Admin **Administrative Breakdown**

Tax collector fees	$182,035	$ 181,794
Administrative Operations	$731,000	$ 755,234
Total Admin	$913,035	$ 937,028

Budget before reserves breakdown

Grants and Aids to Programs	$10,491,606	$ 10,875,166
Program Operations	$844,246	$ 565,899
Tax collector fees	$182,035	$ 181,794
Administrative Operations	$731,000	$ 755,234
Budget before reserves	$12,248,887	$ 12,378,093

Budget Percentages

Grants and Aids to Programs	85.65%	87.86%
Program Operations	6.89%	4.57%
Tax collector fees	1.49%	1.47%
Administrative Operations	5.97%	6.10%
Budget before reserves	100.00%	100.00%

Executive Salaries	Health Insurance	Life	Dental	Vision	Total	Monthly
Executive Director - Cannon	$ -	$ 198.00	$ 444.00		$ 642.00	$ 53.50
Regular						
Finance Director - Abrams	$ 15,055.00	$ 198.00	$ 444.00	$ 71.00	$ 15,768.00	$ 1,314.00
Board Liason - Ellis	$ 15,700.00	$ 198.00	$ 444.00	$ 71.00	$ 16,413.00	$ 1,367.75
Community Engagement Coordinator - Moore	$ 5,920.00	$ 198.00	$ 444.00	$ 71.00	$ 6,633.00	$ 552.75
Admin					$ 38,814.00	$ 3,234.50
Program Director - Ray	$ -	$ 198.00	$ -		$ 198.00	$ 16.50
SAMIS Manzger - Stone	$ -	$ 198.00	$ 444.00		$ 642.00	$ 53.50
Contract and Financial Analyst		$ 198.00			$ 198.00	$ 16.50
Program					$ 1,038.00	$ 86.50
Admin					$ 39,456.00	
Program					$ 1,038.00	
Assumptions	Insurance policies renew on June 1					
	20% increase in Health Insurance for last 4 months of fiscal					
	5% increase in dental insurance					
	5% increase in vision insurance					

Software	23-24	24-25	25-26	26-27	Notes
Webauthor - SAMIS	$ 24,720.00	$ 24,000.00	$ 24,000.00	$ -	Eliminated for Flex forms
MIP & Microix	$ 8,833.92	$ 9,541.00	$ 11,424.00	$ 12,338.00	10/31 - 10/30 - 8% increase
SAMIS Collaborative	$ 32,000.00	$ 32,000.00	$ 32,000.00	$ 62,000.00	10/1 - 9/30 - Projected increase for flex forms, eliminates the $24,000 to Webauthor
Adobe		$ 1,761.00	$ 1,762.00	$ 1,832.00	7/27 - 7/26 4% increase
Adobe Creative Cloud		$ 1,163.00	$ 1,293.00	$ 1,810.00	7/27 - 7/26 4% increase
Candid	$ 2,995.00	$ 2,995.00	$ 3,085.00	$ 3,178.00	12/15 - 12/14 - 3% increase
PolicyMap	$ 5,800.00	$ 5,974.00	$ 3,500.00	$ 3,708.00	5/19 - 5/18 - 3% increase
Microsoft Office 365, Defender,		$ 6,650.00	$ 6,850.00	$ 7,056.00	3% increase
IXL 7/1 - 6/30			$ 37,445.00	$ 38,943.00	25-26 included training, 9% increase without training, 4% increase with training
		$ -	$ -		
Unanticipated		$ 11,122.00	$ 3,674.00	$ 4,135.00	
	$ 103,924.79	$ 106,510.00	$ 125,033.00	$ 135,000.00	
Budget				$ 135,000.00	
Difference				$ -	
Program			$ 59,085.00	$ 107,829.00	$ 113,429.00
Admin			$ 13,207.00	$ 14,148.00	$ 21,571.00
Split 57% Admin 43% program					$ 135,000.00
Admin			$ 35,665.00	$ 7,423.00	
Program			$ 17,566.00	$ 5,600.00	
			$ 125,523.00	$ 135,000.00	

Membership/Subscription/publication	**25/26**	**26/27**			**Admin**	**Program**
FACCT	$ 20,000.00	$ 20,000.00			$ 11,400.00	$ 8,600.00
Canva	$ 120.00	$ 125.00	May 4% increase		$ 125.00	
Constant Contact	$ 516.00	$ 612.00	Monthly		$ 612.00	
Unsplash	$ 90.00	$ 88.00	May - Increase 4% from 26 price		$ 88.00	
Amazon	$ 179.00	$ 186.00	June - 4% increase		$ 186.00	
GFOA	$ 200.00	$ 200.00	June - Change in program structure		$ 200.00	
Florida Association of Special Districts	$ 4,500.00				$ -	$ -
WIX	$ 824.00	$ 857.00			$ 857.00	
SAM's	$ 110.00	$ 114.00			$ 114.00	
Scribe	$ 828.00	$ 1,104.00	4 user plan renews 1/17		$ 552.00	$ 552.00
Userway	$ 490.00	$ 505.00	May - 3% increase		505	
Opus Clips	$ 174.00	$ 181.00	May - Increase 4%		$ 181.00	
						$ -
Unanticipated		$ 3,080.00			$ 1,000.00	$ 1,848.00
Total	$ 28,031.00	$ 27,052.00			$ 15,820.00	$ 11,000.00
Budget	$ 31,000.00	$ 70,000.00			$ 15,820.00	$ 11,000.00
Difference	$ 2,969.00	$ 42,948.00			$ -	$ -

Travel Budget 26-27									
Insert	**Abrams, Tammy**	**Joyner, Daniel**	**Cannon, Lindsey**	**Ellis, Alma**	**Moore, Mike**	**Ray, Deb**	**Stone, Rick**	**Extra**	**Total**
Mileage Reimbursements	$ -	$ 1,100.00	$ -	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ 600.00	$ 6,100.00
FASD Conference									$ -
FAACT Conference		$ 1,200.00	$ 1,200.00		$ 1,200.00	$ 1,200.00	$ 1,200.00		$ 6,000.00
NAA 2027 Conference					$ 1,200.00	$ 1,200.00	$ 1,200.00		$ 3,600.00
FL After school conference						$ 1,200.00	$ 1,200.00		$ 2,400.00
FMCA Annual Conference					$ 1,200.00				$ 1,200.00
National communications					$ 1,200.00				$ 1,200.00
Children's Week			$ 500.00						$ 500.00
0-6						$ 1,200.00	$ 1,200.00		$ 2,400.00
									$ -
	$ -	$ 2,300.00	$ 1,700.00	$ 1,100.00	$ 5,900.00	$ 5,900.00	$ 5,900.00	$ 600.00	$ 23,400.00
Budget	$ -	$ 2,300.00	$ 1,700.00	$ 1,100.00	$ 5,900.00	$ 5,900.00	$ 5,900.00	$ 600.00	$ 23,400.00
Admin	$ 9,300.00								
Program	$ 14,100.00								
Mileage reimbursements calculation									
Board meetings from office to BOCC		11 miles round trip x 12 times a year = 11*12				132.00	$ 59.00		
Site visits 200 miles a month		200*.449*12				$ 90.00	$ 1,080.00		

Training Budget 26-27									
Insert	**Abrams, Tammy**	**Joyner, Daniel**	**Cannon, Lindsey**	**Ellis, Alma**	**Moore, Mike**	**Ray, Deb**	**Stone, Rick**	**Extra**	**Total**
Ethics	$ 80.00	$ 80.00	$ 80.00	$ 80.00	$ 80.00	$ 80.00	$ 80.00	$ 600.00	$ 1,160.00
FASD Conference									$ -
NAA 2027 Conference					$ 600.00	$ 600.00	$ 600.00		$ 1,800.00
FL After school conference						$ 600.00	$ 600.00		$ 1,200.00
FMCA Annual Conference					$ 400.00				$ 400.00
National communications					$ 800.00				$ 800.00
Certified Local Government Communicator					$ 350.00				$ 350.00
Emergent and ongoing communications									$ -
Various		$ 600.00		$ 600.00		$ 600.00	$ 600.00		$ 2,400.00
									$ -
									$ -
	$ 80.00	$ 680.00	$ 80.00	$ 680.00	$ 2,230.00	$ 1,880.00	$ 1,880.00	$ 600.00	$ 8,110.00
Budget	$ 100.00	$ 700.00	$ 100.00	$ 700.00	$ 2,500.00	$ 1,900.00	$ 1,900.00	$ 600.00	$ 8,500.00
Admin	$ 100.00		$ 100.00	$ 700.00	$ 2,500.00			$ 600.00	$ 4,000.00
Program		$ 700.00				$ 1,900.00	$ 1,900.00		$ 4,500.00

eTrim Value	25-26	26-27 at roll-back	26-27 at same millage
millage	0.03798%	0.03661%	0.03798%
etrim value	$ 32,986,150,154	$ 34,529,703,696	$ 34,529,703,696
Property taxes	$ 12,528,140	$ 12,641,325	$ 13,114,381
96% of taxes	$ 12,027,014	$ 12,135,672	$ 12,589,806
Increase		$ 108,657	$ 562,792
		would not count as	
Percent increase from rolled back		tax increase	3.74%

Percent of actual collected 25/26		
Property taxes	$	12,528,140
Amount collected	$	12,117,085
		96.72%

ESCAMBIA CHILDREN'S TRUST

Our Children. Our Community. Our Future.

Fiscal Guidelines for Funded Program

Updated 8/11/2026

Deadlines and Due Dates Quick Reference

Final Reimbursement of FY (September Expenses)	**No later than October 31st**
Reimbursement request for prior months expenses	**20th of following month unless otherwise specified in contract**
Late Fee – Reimbursement request	**$500 deduction from reimbursement request**
Program Quarterly Report	**Due per contract schedule, no reimbursements will be issued while quarterly report is late.**
Audit as per contract	**Must be provided within 180 calendar days of the close of providers fiscal year (see section XV. 3 General Conditions of contract.)**

Table of Contents

I. INTRODUCTION

ECT Establishment & Mission

Escambia Children's Trust (ECT) is an independent special district of local government authorized by Florida Statute 125.901 and by local Ordinance No. 2020-22 on November 3, 2020. ECT is committed to acting as a responsible steward of the funding entrusted to it by Escambia County voters. These funds are allocated to improve the lives of children in Escambia County, with program support guided by identified needs and data demonstrating the impact and effectiveness of the programs funded.

ECT began collecting Ad Valorem taxes in November 2021 and began funding programs in July of 2022. ECT is authorized by Florida law to levy taxes up to .5 mills per $1,000 of assessed property value.

The mission of ECT is to invest in our community's future through support of high-quality children's programs and services, research, education and advocacy. ECT's areas of focus are:

- Children are Healthy
- Children are ready to succeed in school and life
- Children are safe and protected from abuse and neglect
- Children have supports to help them avoid risky behaviors

Purpose of the Fiscal Policy Manual

This Manual is intended to summarize the fiscal policies of ECT as they affect the funded program. This Manual provides formats for establishing budgets, processing reimbursements, requesting budget transfers, and allowable expenses. The goal of this manual is to help establish mutually understood guidelines for the fiscal management of ECT funds. Please note that this fiscal policy is part of your contract with ECT.

Role of the ECT Fiscal Staff

The ECT fiscal staff is charged with reviewing and processing all reimbursement requests made by ECT funded programs. This review process is intended to ensure that programs spend within their approved budgets, that program funds last through the end of the contract period, and that requests are presented on a reimbursement basis. Programs are also subject to on-site monitoring reviews. The fiscal staff are available for technical assistance.

II. THE PROGRAM BUDGET

Basis of ECT Funding

The funding recommendations presented by the Program Committee and approved by the ECT Board of Directors are based on both programming and financial considerations. E C T Staff and Program Committee members review the purpose for which all dollars are to be expended as outlined by the budget narrative in the program proposal. Thus, line-item budgets initially approved by ECT are meant to be followed by line item. Requests for reimbursements should only be applied against the line item to which the expense applies.

The following expenses are not allowable:

- ⋆ expenses for items not within the narrative/definition of a budget line item.
- ⋆ expenses not pertaining to the funded program.
- ⋆ expenses for a line item for which the budget has been spent out.
- ⋆ expenses for program operations outside of Escambia County.
- ⋆ the purchase of real property (i.e. land, buildings, etc.).
- ⋆ capital improvements, an addition or change that 1) increases a property's value, 2) increases its useful life, or 3) adapts it (or a component of the property) to new uses. For example, renovations, the addition of a room, installing new windows, roof, floors, HVAC, electrical, or plumbing system. ECT will reimburse for repairs and maintenance due to normal wear and tear. Repair keeps equipment or buildings functioning at the same level for the next few years, and repair or maintenance returns the equipment or building to its previous condition. For example, repairs and maintenance could include maintenance to an existing air conditioning unit or refrigerator (but not replacing), fixing a broken pipe or faucet, patching a leak in the roof, repairing a hole in a wall, etc.
- ⋆ Medical equipment, services, or treatment unless specifically detailed in the program proposal.
- ⋆ Staff entertainment expenses. Alcoholic beverages.
- ⋆ Payment of fines, late fees or financing fees (e.g., credit card late fees, late fees from lease agreements, or on a standard bill).
- ⋆ Florida State sales tax on purchases made.
- ⋆ Expenses incurred outside of the budget period for reimbursement.
- ⋆ Car Allowances to staff employed in its funded programs.

- ⋆ Bonuses to staff employed in its funded programs.
- ⋆ Accrued vacation and sick time payouts, and payment of wages in lieu of notice except upon separation from employment as provided for in the personnel policies and procedures of the program.
- ⋆ The use of ECT funds for Lobbying.
- ⋆ Pre-paid expenses that fall outside of the contract term. For reference, pre- paid expenses are payments in advance of goods and/or services being delivered and/or for use in the future. ECT expects purchases made during the contract term to be consumed and/or eligible to be used within the same contract term.
- ⋆ Supplanting of existing funding.
- ⋆ Expenses related to fund raising.
- ⋆ Lodging expenses for volunteers or contractors brought on site to work in the program
- ⋆ Cash awards, gift cards, or personal expenses
- ⋆ Prepaid gasoline purchases

ECT reserves the right to disallow costs (regardless of dollar value) for which the provider cannot provide appropriate supporting documentation (See supporting Documentation on page)

Funding is by Reimbursement

ECT funds providers on a monthly reimbursement basis only. All requests for reimbursements are to be based on actual expenditures for a given month and should be supported by complete and appropriate documentation. Reimbursements should include only those expenses *paid for* in the month for which the request is being made, i.e., a check dated October 20, 2025, must be submitted with the October 2025 Reimbursement. Specific support documentation requirements are discussed in detail in Section III: "Reimbursement Support Documentation". If your program has no expense for a given month, please notify ECT that you do not intend to submit a reimbursement for the month. Please submit your notice of "no reimbursement request" by the reimbursement deadline.

NOTE: Timely reimbursement requests are important. Submit expenses in the month in which they are paid. Prior contract year expenses are not eligible for reimbursement using the new contract year budget and expenses for future contract years cannot be paid with current contract funds

Reduction of Provider Funds

The contract executed between ECT and Providers includes the following statement regarding reducing provider funds during the fiscal year/contract period:

Notwithstanding anything herein to the contrary, the parties agree that the dollar amount set forth in Section X, Method of Payment, Paragraph 1 above may be reduced in the event that ECT determines that the Provider will not spend the entire amount allocated during the term of this Agreement or in the event the Provider is not meeting performance expectations as determined by ECT staff. This determination may be made (a) based upon ECT's review of Provider's program and its expenditure history, (b) during the course of reviewing a budget revision submitted by the Provider pursuant to ECT's procedures, or (c) at any time that ECT becomes aware that the Provider is not meeting performance expectations. Before any such reduction becomes final, the Provider will be notified in writing of the proposed action and shall have the opportunity to address ECT regarding the proposed reduction. Such written notification should occur not less than ten (10) days prior to the Board meeting where such action is to be considered.

Any proposed reduction will be determined by the ECT Board. The decision of ECT on this issue shall be within its sole discretion and shall be final.

Budget Definitions

The program budget is comprised of line items with specific definitions or inclusions. The following line items are generally utilized when forming a program's budget narrative. In submitting Requests for Reimbursement, the approved budget narrative based on the definitions below, should be used to apply funds to line items. Note that in any line item, only the share of costs that apply to the Escambia County program funded by ECT should be submitted for reimbursement. Cost Allocation is discussed in Section V: "Record Keeping". Only the line items presented below can be used. Do not add, delete, or rename line items.

Advertising and Marketing-Costs related to advertising for program promotion, staff/volunteer recruitment for the program. This line item can also be used for promotional items purchased for the program and promotional videos that are filmed.

Accounting & Auditing Expense-The Program's pro rata share of the annual independent financial audit expense. Payroll service fees would also be included here.

Benefits- *FICA*-The employer's mandatory 7.65% for Social Security. This calculation is only the employer's share of FICA. FICA must not be calculated for contract employees.

Life/Health Insurance-The employer's share for any life and/or health (medical) insurance program the employer offers its employees. *Retirement*-The employer's share for program employees' retirement. *Re-Employment (formerly FL Unemployment)*-The amount paid for re-employment insurance. *Workers Compensation*-The amount paid for workers compensation insurance as assigned by the carrier.

Building Maintenance – Building maintenance refers to the ongoing efforts and tasks undertaken to keep a building or facility in good condition. It includes both preventive and corrective measures to ensure the safety, comfort, and functionality of the structure. Building maintenance includes tasks such as cleaning, landscaping, extermination expenses, plumbing maintenance and electrical system maintenance and aims to preserve a safe, functional, and comfortable environment always.

Client Travel - Cost associated with transporting participants to and from program activities. This will include fuel, vehicle maintenance, and lease/rental payments; however, drivers will be included in the personnel line if on staff and in the Professional Services/Contract Labor if the driver is a contracted worker (1099 employee). All drivers are required to have a valid driver's license, meet the minimum requirements for operating the vehicle, and have had a motor vehicle report conducted on their motor vehicle records history. Fuel reimbursement requires an ECT provider mileage log to me maintained and submitted with the reimbursement request. All receipts for fuel must show the date of purchase and the number of gallons purchased. All fuel and rental of vehicles for field trips will be included in the field trip line item. Ride Share tips are capped at 15%.

Contract Labor-Cost of fees and charges of contracted staff members. These are members of your staff that receive 1099s for their services. Reimbursement of these services requires an invoice to be submitted by the contractor to the provider for the services rendered. ECT has a standard contractor agreement that must be on file for each contracted staff member and an invoice template for use. These contracted workers will not need to complete a Personnel Activity Report (PAR) and will not be reimbursed for without a contract and invoice.

Direct Client Assistance (DCA)-Must be reasonable, necessary, and directly related to achieving the goals and outcomes of the funded program. DCA is intended to provide short-term, tangible support that directly benefits eligible program participants, reduces barriers to participation, or stabilizes family situations that would otherwise hinder a child's development, safety, or well-being. DCA must clearly connect to the program's service plan and be documented in the client's record. DCA can only be awarded once per quarter per participant and/or family. DCA must be awarded in an equitable and consistent manner and supported by written criteria. Basic needs, transportation, clothing, program participation fees, educational/developmental materials, child safety items, and health related supports can all be eligible expenses. DCA must be detailed in the budget narrative, and a detailed explanation of how Direct Client Assistance will be used and tracked must be provided to ECT before contract signature. For reimbursement each DCA claim must include itemized expenditures and supporting documentation, including but not limited to participant name, date, amount provided, supporting invoice/receipt, signed acknowledgment of receipt by participant, and efforts made to secure funding elsewhere. Using the ECT receipt attachment form is required.

Equipment Purchases-Equipment with a purchase price that exceeds $4,999 each and purchased as a necessary item for the operation of the program. Equipment purchased with ECT funds becomes the property of ECT if the program terminates or funding is discontinued by ECT within three years of the equipment purchase.

Field Trips – Costs associated with providing participants with experiences outside of their normal daily environment. Costs can include lodging, transportation, fuel, food, and entrance fees. Lists of those who attended the field trip are required for expenses to be reimbursed. Ride Share tips are capped at 15%.

Fingerprinting and Background Checks – The cost of complying with Level 2 or equivalent background checks, annual local background checks, and Motor Vehicle Report conducted on all drivers annually. Local background checks must be done with the Escambia County Sheriff's office and the local law enforcement agency with jurisdiction over the individual's primary place of residence or employment.

Food and Snacks- This item represents the reasonable and necessary costs of nutritional food for a documented activity the participants are involved in and is a necessary part of the program. Delivery Tips: Delivery and carryout tips may not exceed 10% of the bill before sales tax. Reimbursable tips for table service should not exceed 20% of the bill before sales tax. For larger annual events or ceremonies, contact the ECT fiscal staff. Sales tax is allowable on purchases when traveling out of state. An attendance list of participants receiving the food/snacks is required and the food purchased should be in line with the number of participants and staff in attendance Food for staff meetings and staff trainings is not an allowable expense.

Freight and Postage-Postage, postage meter, parcel post, commercial trucking, and other delivery service costs.

Indirect Costs- Effective for all new contracts, renewals, and budget amendments executed after April 14, 2026, ECT will no longer permit a separate indirect or administrative line item in program budgets. All costs – including those traditionally categorized as indirect or administrative- must be incorporated within the appropriate direct budget line items and clearly allocated to the funded program. While required to be separately identified as direct budget line items, the total of expenses traditionally considered indirect or administrative in nature shall not exceed fifteen percent (15%) of the total approved direct program budget. Items that would normally fall into this category require the same supporting documentation as all other direct expenses. An allocation plan showing how these expenses are determined and what portion is charged to ECT for each line item will be required and must show that expenses are prorated using a reasonable and consistently applied allocation methodology that is based on actual usage or benefit received and is documented in writing. and may include:

- ★ Finance and Accounting services including Audit and payroll processing
- ★ Office Management and Administrative support
- ★ Human Resources
- ★ Executive leadership
- ★ General liability insurance
- ★ Information Technology support
- ★ Data systems, licensing fees, and organization management software
- ★ Office rent and utilities
- ★ Legal Services
- ★ Professional Development

Information Technology (IT Services) – Cost of IT Services for the agency. If other programs besides the ECT funded program use the service this must be prorated.

Insurance-Cost of general liability, professional liability, property, business auto, crime bond, and directors' and officers' liability insurance as determined necessary for the operation of the program. Each insurance type has their own line item to use. ECT will only reimburse for the portion of the insurance policy that aligns with the contract period. If other programs are offered this must be prorated. Declarations page and certificate of Insurance showing ECT as additional insured/certificate holder are required to be submitted.

Internet – Cost of internet services for the agency. If other programs besides the ECT funded program use the internet this must be prorated.

Lease/Space Rental- Includes rent (building and land) for the programs place of business. Contracted janitorial and maintenance services, exterminating expenses, and landscaping would be placed under Building Maintenance.

Legal Services – Costs of legal services on a contracted or per service basis. If other programs receive the services, then this must be prorated.

Office Supplies-Cost of all supplies and materials used by the program staff, this may include office and housekeeping supplies. Equipment items costing less than $5,000 each, such as computers, tablets, laptops, etc... will be included here, these equipment items purchased with ECT funds become the property of ECT if the program terminates or funding is discontinued by ECT within three years of the items purchase date. The operating system is required to be left intact on returned electronic equipment.

Participant Incentives – Incentives are allowable only when they are reasonable, necessary, and directly related to achieving approved program outcomes. An incentive is any item, or service of value given to a participant to encourage engagement, retention, or attainment of specific program outcomes. **An Incentive must be a modest non-cash item related to the program's purpose.**

Incentives are allowed only when:

1. There is an approved incentive plan included in the approved program budget; and
2. Directly tied to program outcomes and participation milestones; and

3. Reasonable in amount, equitable in distribution, and fully documented.

Reimbursement requests for participant incentives must include:

1. Participant sign-in sheets, logs, or acknowledgement forms; and
2. Receipts/invoices attached to the ECT receipt attachment form; and
3. Distribution records matching budget; and
4. Narrative describing how incentives supported participant engagement or achievement.

Prohibited Incentives:

1. Incentives not listed in the approved budget
2. Incentives that duplicate employee pay, create conflicts of interest, or appear as compensation for service provision
3. Cash or gift cards of any kind
4. Incentives disbursed prior to contract effective date

Professional Services -Cost of fees and charges of professional practitioners, technical consultants, or semi-professional technicians who are not employees of the program and are engaged as independent contractors for specified services on a fee or other individual contractual basis. This line item would include consultants that present to participants, consultants who run a class, etc. Invoices provide the documentation that is required for reimbursement. These services are not documented as a subgrant. Accounting, IT, and Legal each have their own Professional Services line item.

Program Supplies- Cost of materials used in the program as a tool for the participants (e.g., books, paper, reading materials, games, puzzles, videos, etc.).

Printing & Binding-Includes cost of brochures and other informational materials for the program.

Personnel (Salary and Wages)-All program salaries including full-time, part-time, and temporary staff that will receive a W-2 from the agency. The gross amount paid to an employee(s) working directly in the program, based on the prorata time the employee spent in the ECT program is eligible for reimbursement. Personnel Activity Reports must be signed and submitted with any request for reimbursement along with a payroll distribution report from payroll software used.

Professional Development - In-state and out-of-state conference expenses must be related to the current budget period and must be directly tied to the job function of the position(s) ECT funds. Costs include conference and seminar registrations, classes or courses taken to improve professional knowledge, CPR courses and first aid classes are included.

Software – Costs for software normally used in the functioning of business operations. This software is billed on an annual basis and not through a monthly subscription. IXL is provided by ECT, so individual agencies' expenses for this software will not be covered by ECT.

Subgrants to Partner Organizations - Costs of other providers delivering services to your program participants. An MOU, reciprocal agreement, or contractual agreement must be in place, and invoices must be submitted for reimbursement.

Subscriptions, Dues, Memberships-Costs for the purchase of professional periodicals necessary for maintaining information related to the program. Cost of individual or organization dues relevant to the functions of the program. Payments to national parent organizations would be reported in this line. Subscriptions to software such as Constant Contact, Adobe, ETC that are billed on a monthly subscription basis should be included here.

Staff Travel -Mileage costs associated with the daily operation of the program. The mileage rate allowed is the current rate as approved by the Florida legislature (as of 8/3/26 is $.445 per mile). To support the amount requested for mileage reimbursement, please provide documentation of dates traveled, miles traveled, purpose and locations visited, start and end points, and the rate applied to the mileage for ECT reimbursement. Only the amount paid by the agency/program to its employees can be reimbursed up to this maximum rate, and those payments to employees must be documented.

Expenses for fuel are allowable only for business-owned or rented vehicles that are used for the ECT funded program. For business vehicles for which fuel is purchased, fuel receipt forms must be provided for *each* purchase <u>and</u> a monthly vehicle mileage log to show vehicle usage must be submitted for each vehicle for which fuel is purchased. Prepaid fuel receipts **will not be accepted** for reimbursement. Receipts must clearly show where the fuel was purchased, the date of purchase, the gallons purchased, and the total purchase price.

Premium grade fuel will only be reimbursed when required by the vehicle manufacturer or if there is another approved reason.

Expenses for staff to travel to conferences and training are allowable including per diem (at the State of Florida approved rate established in Section 112.061), airfare, local transportation, and lodging.

Telephone-Expenses for all telephone services and communication lines.

Utilities-Costs for electric, water, sewer, gas, and waste removal (not housekeeping or janitorial).

Vehicle purchase/lease - Costs associated with the acquisition of a vehicle to be used in agency operations. Costs can include the vehicle, taxes, warranty, and vehicle wrap that includes acknowledgement of vehicle purchase with ECT funds. Any vehicle purchased with ECT funds is subject to reversionary interest if the vehicle is no longer used for the benefit of children or if the awarding contract is terminated within 5 years of purchase. **ECT shall be listed as a lien holder on the vehicle's title and proof is required to be submitted before reimbursement is made. For a vehicle lease to be eligible ECT must receive a copy of the lease.**

Volunteer training – Costs associated with the training of volunteers serving in the funded program. Costs can include CPR, First Aid, or other necessary classes to ensure a quality program is delivered. Attendance sheet for the training is required if a group training is given.

III. REIMBURSEMENT SUPPORT DOCUMENTATION

<u>Required Documentation</u>

Before the first month's reimbursement request can be paid, providers must have on file with ECT:

- ⋆ A fully executed contract inclusive of an approved line-item budget.
- ⋆ A Certificate of Insurance with ECT listed as an additional insured as documentation of the coverage required by contract.
- ⋆ A current independent audit or financial report as required by ECT policy and contract.
- ⋆ A list of current board members
- ⋆ Allocation plan (if applicable)

Complete documentation is required to be available for onsite inspection at any time. To facilitate timely reimbursements, please submit complete documentation for all expenditures every month. This practice will allow on-going monitoring and could limit the need for an on-site fiscal review.

Support documentation must include detailed receipts/invoices to be eligible for reimbursement. Support can include but may not be limited to the following:

- ⋆ Copies of cleared/cancelled checks, bank statement or bank transaction detail will be randomly requested by ECT to prove payment.
- ⋆ Copies of Payroll Checks, Payroll reports, Deposit reports, Payroll Tax Deposit (FICA)
- ⋆ Personnel Activity Reports
- ⋆ Worker's Compensation Policy (to show rate charged)
- ⋆ Fringe benefit invoices (for payments on health insurance, retirement)
- ⋆ Receipts, invoices, bills, credit card statements etc.
- ⋆ Travel Vouchers/Expense Reports-including mileage and rate.
- ⋆ Vehicle mileage logs
- ▪ Worksheet or Memo Detailing the Cost Allocation Method Applied to expenses shared by an ECT funded program and other programs or operations outside Escambia County.
- ▪ Rosters corresponding to admission fee/ticket purchases for field trips. Total amount paid and the total ticket purchases must match.
- ▪ Employee Reimbursement Forms for out-of-pocket expenses

Policies Relating to Reimbursements

Line-Item Budgets

The provider may not exceed any line item in the budget. The provider may request budget amendments during the fiscal year to reallocate funds between line items due to changes in needs (see Budget Amendments below). Note that the total program budget must remain the same pursuant to the agreed upon contract. All purchases will be evaluated for the necessity of the purchase to meet the stated goals/outcomes of the program. Purchases that are not necessary will be disallowed.

Reimbursable receipt requirements

- **Original and non-altered receipts only. Altered receipts will be declined.**
- **Receipts must be detailed and legible. They must show the vendor's name and time and date of purchase and all details of the purchase.**
- **Receipts must be submitted as a pdf file and not as a picture or JPEG**
- **All receipts must be submitted through SAMIS as an attachment to the line item it applies to.**
- **Purchases over $2,500 must be verified by ECT staff and require dual review before reimbursement.**
- **Electronic tools may be used by ECT staff to scan for manipulated receipts.**
- **Detected fraud or manipulation of a receipt is grounds for immediate removal from ECT funding.**
- **Receipts should be submitted in a size that is easily readable by ECT Staff.**

General Guidelines

Note the following guidelines apply to Reimbursements in all budget line items:

- All documentation must be legible and should be organized in a manner that provides an audit trail from the check to the amount expended. When the amount of the payment is different from the expense requested, supporting schedules or notes are the responsibility of the agency to show a clear audit trail. For example, when an agency staff person's salary is reimbursed at less than 100% of the staff person's pay.
- Only the share of costs that apply to the program funded by ECT should be submitted for reimbursement. Charges should be a prorated share of the program to the total operation.
- ECT expects its funding to be used to help keep the program operational for the full contract period. Funding within Salaries and FICA line items should be used at a rate in proportion to the number of months of operation and the frequency for which expenses are paid.
- Expenses incurred on behalf of employees are restricted to those positions funded by ECT. For example, fringe benefit expenses and travel expenses can be reimbursed only for those employees funded by ECT. Additionally, such expenses can only be reimbursed at the percentage of the position for which ECT funds. For example, if ECT funds 50% of a position, only 50% of a related expense can be submitted for reimbursement. Mark supporting documentation to show the percentage allocated to ECT.

- ⋆ Receipts/Invoices are required for <u>all</u> expenses submitted to ECT and should clearly indicate vendor name and the date of purchase. Copies of cancelled checks to prove payment will be randomly requested by ECT.
- ⋆ Receipts/invoices should only include items being requested for reimbursement.
- ⋆ Sales tax should be deducted from expenses where the tax should not have been charged/paid. Remember to use your tax-exempt certificate!
- ⋆ For subscriptions/insurance etc. items that are paid in advance, only the portion that is covered by the ECT funding period will be reimbursed.
- ⋆ Purchases made with a company credit card must be requested in the month the credit card is paid and support documentation should include the statement in addition to receipts/invoices.
- ⋆ Redact all Social Security numbers from documents sent to ECT.
- ⋆ Employee reimbursement for their out-of-pocket expenses should be documented appropriately on a formal Employee Reimbursement Form. This form should be included as support documentation.
- ⋆ Late, overdraft, and interest fees are not eligible for reimbursement.
- ⋆ All participant and attendance data must be in SAMIS before reimbursements will be made.

Late submissions

<u>Reimbursement Requests</u> are due to ECT by the 20^{th} of the month following the related expenses, unless otherwise stated in the contract. Reimbursement requests submitted after the 20^{th} will be subject to a $500 late fee which will be deducted from the next reimbursement requested. A final Request for Reimbursement for September expenses is due by October 31st. If the 20^{th} falls on a holiday or a weekend, the due date then moves to the next business day.

<u>Independent Financial Audits</u> are due within six (6) calendar months of the close of the PROVIDER'S fiscal year. Reimbursement requests will not be processed until audit requirements in the contract are met.

<u>Quarterly Program Reports</u> are due according to the schedule set in a provider's contract. These reports will address demographics on clients served, progress toward program

outcomes, and efforts to identify and secure alternative funding. Any program report not filed by the due date will result in reimbursement requests not being processed until quarterly reports are submitted.

Submission Address

The required reimbursement documentation is to be submitted electronically via SAMIS.

Common Errors to Avoid

1. Over Expending Line Items
    a. Submit a budget amendment request before the area is over expended.
2. Mathematical Errors
    a. Ensure all columns and rows are added correctly.
    b. Do not round up numbers.
3. Improperly Categorized Expenses
    a. Do not request reimbursement for an expense in a line item that does not apply. For example, an expense for office supplies should not be requested in the utilities line item.
4. Incomplete Forms
    a. Ensure that all required forms are submitted as outlined above under "Required Documentation."
5. Duplicate Invoices
    a. Be sure that you do not resubmit an invoice that has already been paid. To help ensure against duplicate invoices, keep expenses/requests for reimbursement current.
6. Untimely Requests for Reimbursements
    a. Reimbursement Requests should only include expenditures for the month for which the request is made. Items paid in prior months should not be included in the Reimbursement Request.
7. Illegible Documentation
    a. Please ensure that all documentation and receipts are legible and include service or transaction dates. Complete copies of documents are required, partial or cut-off versions are not acceptable.
8. Salary Detail without Employee Names

   a. The reimbursement request must accurately show both job titles and employee names to enable the ECT fiscal staff to trace the expense to salary documentation.
9. No Client Lists/Log For: Restaurant Expense, Field Trips, Direct Client Assistance, Participant incentives, Hotels, Stipends. Make sure you submit participant names for any of these expenses.
10. Mystery Total
    a. Show calculations as to how total expense requested was derived.
11. Failing to Utilize Tax Exempt Status
    a. Require program staff to utilize tax exempt status whenever possible.
12. Not Taking Pro Rata Share – It is important to ensure that:
    a. Only the share of costs that apply to the program funded by ECT be submitted for reimbursement. Charges should be a prorated share of the ECT funded program to the total office operation. Please show calculations. Only the costs associated with the ECT program are reimbursable.

<u>Method of Payment</u>

After ECT Fiscal and Program reviews and approval, ECT will initiate payment by direct deposit. Payment will be initiated within 21 days of receipt of the complete Monthly Reimbursement Request. Note that incomplete or incorrect reimbursement requests that the PROVIDER must revise or resubmit will be paid within 21 days of receiving the properly submitted request.

All reimbursements to programs will be paid by direct deposit.

IV. BUDGET AMENDMENTS

<u>Policy</u>

All budget amendment requests are reviewed by the ECT staff for alignment with contract terms, fiscal integrity, and program outcomes. After ECT staff conducts and is satisfied by its review, the budget amendment requests must be presented to the

Program Committee for approval and recommendation to the full Board. The Board of Directors will either approve the budget amendment or reject the request. If approved, then the provider will enter the amendment, as approved, in SAMIS.

Providers are permitted to submit one Budget Amendment at the time of contract renewal and then 2 additional amendments during the contract year. Total of the two additional amendments cannot exceed 10% of the contract total.

A written justification must be included with any request. This justification must include the reason for the adjustment, the programmatic impact and how it supports contract goals, that the adjustment does not change the scope, scale, or target population of the program, that the proposed use of funds remains allowable and allocable under ECT policy.

It is the responsibility of program/agency staff to monitor their budget and submit timely Budget Amendment Requests in advance. The program budget should be reviewed on an on-going basis and requests submitted early enough to allow sufficient time for review and approval.

ECT staff will confirm that the budget revision was approved or denied so that the provider can enter the amendment into SAMIS.

All budget amendment requests must be received in time to be approved before the contract end date and no requests will be approved after the contract end date.

V. RECORD KEEPING

Maintenance of Books & Records: Provider Responsibility

It is the responsibility of the provider to:

- ⋆ Maintain books, records, and documents (including electronic storage media) in accordance with standard accounting procedures and practices which reflect all payments by ECT to the provider under the executed contract between ECT and the provider.
- ⋆ Assure that records pertaining to the contract between ECT and the provider, including all financial records and supporting documentation, be available at all reasonable times and upon reasonable prior request, for inspection, review, or audit

by ECT staff or other personnel assigned by the ECT.

- ⋆ Maintain and file with ECT in a timely manner all fiscal reports related to services under the contract between ECT and the provider. See the "Monthly Reimbursement Request" section of this manual for Deadlines and Due Dates.
- ⋆ Maintain and file with ECT in a timely manner all program reports related to services under the contract between ECT and the provider. Program Quarterly Reports are due per the schedule in the provider's contract. Failure to submit these reports in a timely manner will result in reimbursement requests being held -see Section III for details.

Allocation Methods

Only the share of costs that apply to the program funded by ECT should be submitted for reimbursement. If a cost is shared by more than one program and/or County, charges should be prorated to each program as a percent of program use to total office operation. A variety of methods can be used to allocate expenses. Examples of cost allocation methods might include space utilized – for rent; time spent – for salaries. In all cases in which cost allocation is used to charge ECT for expenses incurred, the cost allocation method must be documented and should be consistent from month to month. The cost allocation method should be supported with logical methodology and be documented.

On-Site Monitoring

Providers are subject to fiscal monitoring visits each fiscal year. On-site monitoring visits will be conducted based on the documentation provided with Monthly reimbursement Requests. Any issues with Monthly Reimbursement Requests can be discussed at this or any other time.

VI. OTHER CONTRACT COMPLIANCE ITEMS

Certificate of Liability Insurance

The Provider is responsible for maintaining general liability and any other necessary insurance during the existence of the contract between ECT and the Provider. The Provider is responsible for submitting the current Certificate of Insurance as often as is necessary to maintain the current certificate on file with ECT. ECT must be listed as an additional insured on the Certificate of Insurance. Refer to your contract for details on insurance requirements.

Keep ECT Informed

The Provider acknowledges the importance of keeping ECT informed about the services it is providing through their contract with ECT and the funding sources affecting the ECT funded program. It is the responsibility of the Provider to promptly notify ECT prior to any significant change(s).
Significant changes that would require notification to ECT include, but are not limited to:

- ★ the commencement or conclusion of employment of funded and/or key staff.
- ★ the location of facilities where services are being provided.
- ★ the arrest of a staff member.
- ★ the number of staff assigned to a service delivery site.
- ★ the acquisition of additional funding for the program funded by ECT (note that ECT funds will not be used for expenditures also funded by other sources)
- ★ the loss of funding from sources other than ECT that could affect the operation of the program as originally presented to ECT.
- ★ the delivery of the services as set forth in its proposal.

Diversification of Funding

ECT expects organizations receiving ECT funding to engage in fiscal capacity building by diversifying their sources of revenue, not to be solely reliant upon funding from ECT. There may be circumstances where community needs dictate that ECT is the sole funder of a program that addresses an identified need until other funding sources are secured.