Finance Committee Meeting

AGENDA

Monday, August 3, 2026, 2:00 PM
Open to the Public
1000 College Blvd. Bldg. 26
Pensacola, FL 32504

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

I. Call to Order

II. Approval of Agenda

III. Approve Minutes of September 23, 2025

IV. Review Financial Statements for month ending June 30, 2026

V. ECT Budget Amendment #2 (2025-2026)

VI. ECT 2026-2027 Budget Draft Discussion

VII. Discussion: Tax Implications (2027-2028 and beyond)

VIII. RFPs Being Issued

IX. Updated Financial Guidelines

X. Public Comments

XI. Adjournment

Tina Cain, Chair	
Dr. Northup	
Stephanie White	
Dr. Williams	
Commissioner May	

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

Finance and Operations Committee Meeting

MINUTES

Tuesday, September 23, 2025 – 2:00 PM
Open to the Public
1000 College Blvd. Bldg. 26
Pensacola, FL 32504

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

I. Call to Order

Meeting called to order at 2:00 pm with Ms. Woods, Dr. Northup and Mr. Williams present.

II. Approval of Agenda

Mr. Williams motioned to approve Agenda, Dr. Northup seconded, Agenda approved.

III. Approval of Minutes

Mr. Williams motioned to approve Minutes of May 20, 2025, Dr. Northup seconded, Minutes approved.

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

Ms. Abrams reviewed the August Financial Statements and reported no unplanned or unusual expenditures. The report will be presented at the October 14, 2025 Board meeting.

V. **Public Comments**

Mr. Joe Wade was present to understand how items in contracts are financed.

VI. **Adjournment** @ *2:23 pm*

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

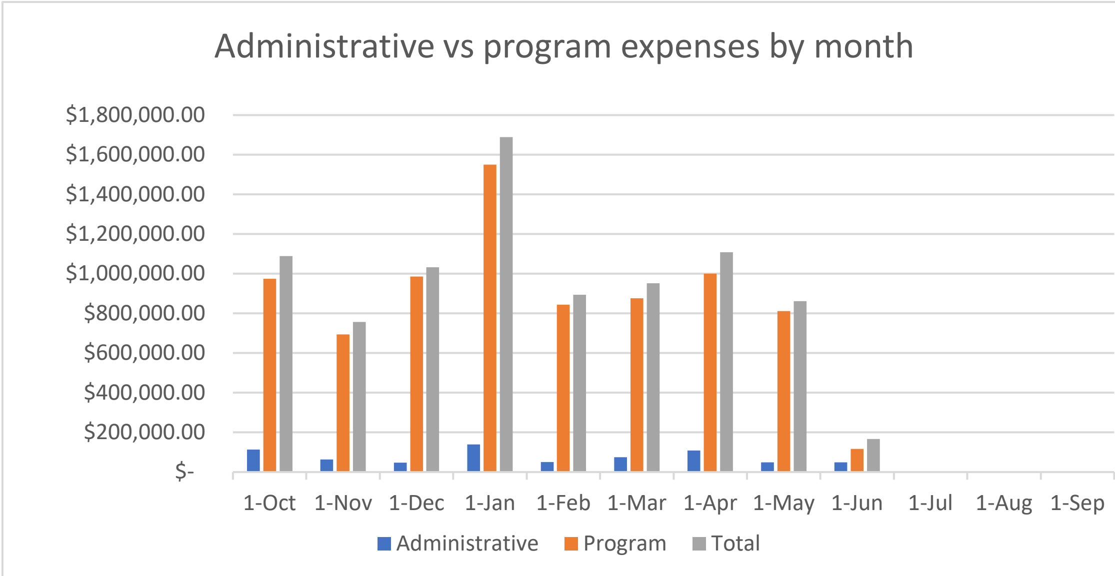
Obligated Cash

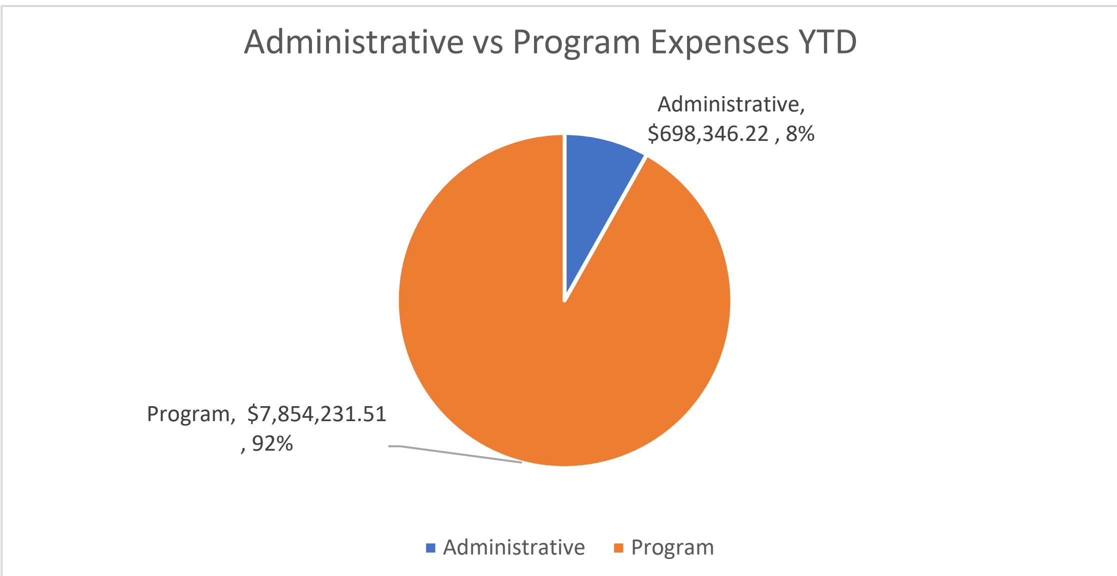
The Escambia Children's Trust Obligated Cash report identifies the portion of operating cash contractually committed to existing agreements. As of June 30, 2026, total operating cash equals $23,778,051 of which $20,655,722 or 87%, is obligated.

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%

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
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

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	

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

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	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

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	

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	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		

Federal ID	RFP #	Period covered	Agency Name
	Match app	10/1/22 - 9/30/23	Early Learning Coalition
	Match app	10/1/22 - 9/30/23	Community Health of NW FL
	Match app	10/1/23 - 9/30/26	Early Learning Coalition
	Match app	12/1/25 - 11/30/26	Community Action Program Committee

Contact	Contact Email	Total Requested	Year 1 award amount
Bruce Watson	bwatson@elcescambia.org	$ 238,875.00	$ 238,875.00
Early Learning Coalition	Early Learning Coalition	$ 76,673.00	$ 76,673.00
Al Henderson	ahenderson@elcescambia.org	$ 716,625.00	$ 238,875.00
Doug Brown	d.brown@capc-pensacola.org	$ 1,147,013.00	$ 1,147,013.00
		$ 2,179,186.00	$ 1,701,436.00

% $ left

% $ spent

% surrendered

% Time left

Match

Amount Drawn as of 6/30/2026	Amount Surrendered	Year 2 Award Amount	Year 2 drawn as of 9/30/2025	Year 2 Surrender
$ 238,875.00	$ -			
$ 76,673.00	$ -			
$ 238,874.34	$ 0.66	$ 238,875.00	$ 238,874.78	$ 0.22
$ 303,724.45				
$ 858,146.79	$ 0.66	$ 238,875.00	$ 238,874.78	$ 0.22

49.56%	% $ left	0.00%
50.44%	% $ spent	100.00%
0.00%	% surrendered	0.00%
100.00%		100.00%
42%	% Time spent	0%

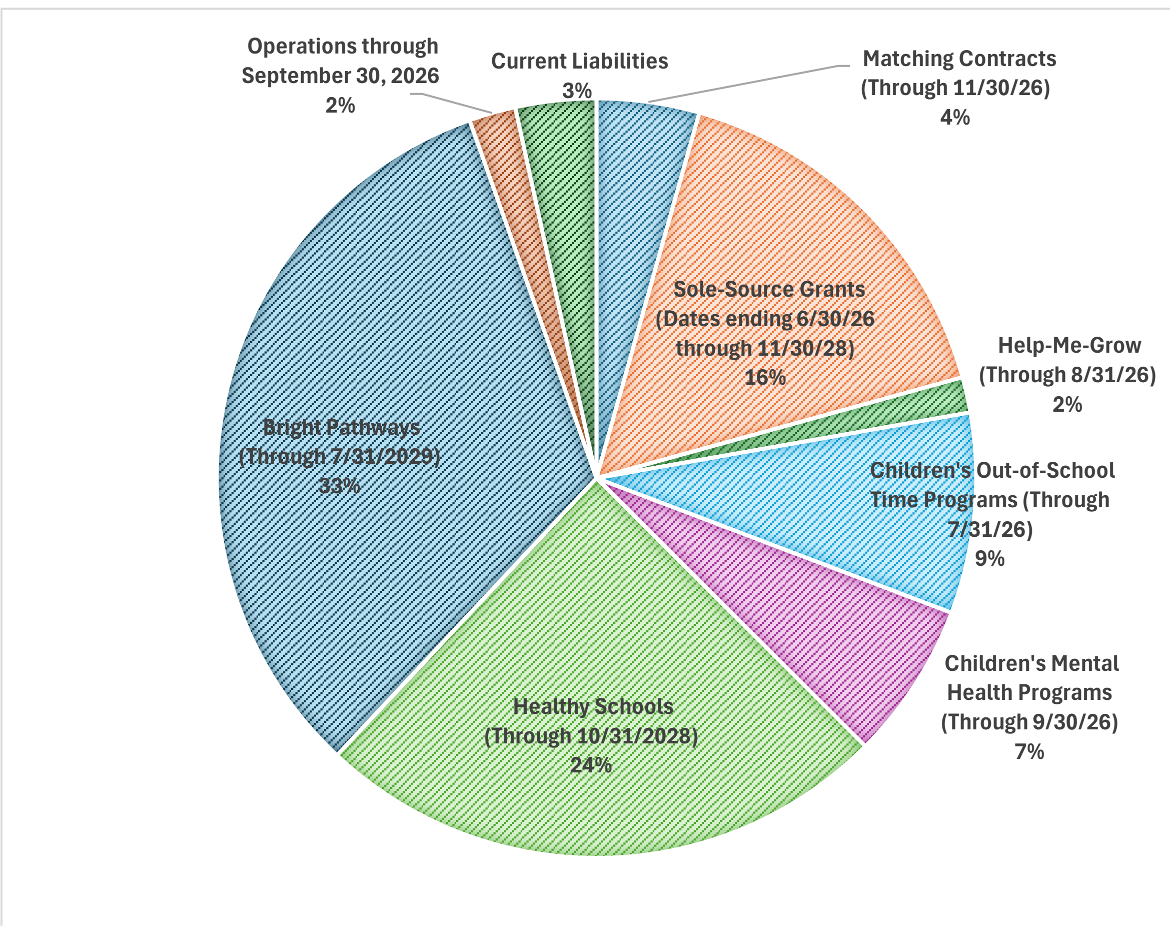
Year 3 Award	Year 3 drawn as of 6/30/2026	Year 3 surrender	Obligated Balance as of 6/30/26	Balance of 3 year request
			$ -	$ -
			$ -	$ -
$ 238,875.00	$ 179,144.92		$ 59,730.08	$ 59,730.08
			$ 843,288.55	$ 843,288.55
$ 238,875.00	$ 179,144.92	$ -	$ 903,018.63	$ 903,018.63

% $ left	25.00%
% $ spent	75.00%
% surrendered	0.00%
	100.00%
% Time left	67%

% of time left in current contract	% of budget left in current contract		Indirect		
0%	0%		N		
0%	0%		N		
25%	25%		N		
42%	74%		Y		1.40%

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



ESCAMBIA CHILDREN'S TRUST

Our Children. Our Community. Our Future.

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 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

Administrative Breakdown

Admin		
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%

Florida Alliance of Children's Councils and Trusts
Impacts of HJR 1 (2026F)
As Indicated by the Revenue Estimating Conference

June 25, 2026

Bob McKee

bmckee@fleconsolutions.com

(850) 766-1952

FLORIDA ECONOMIC SOLUTIONS

Overview:

During Special Session 2026F, the Florida Legislature passed HJR 1, which increased the homestead exemption for non-school taxing authorities to $150,000 for 2027-28 and to $250,000 for 2028-29 (increases of $100,000 and $200,000, respectively). HJR 1 also reduced the annual assessment limitation for non-homestead residential and commercial properties from 10% to 5%.

Thirteen of Florida's Children's Councils and Trusts rely on Property Taxes to fund the services they provide.

On June 12, 2026, Florida's Revenue Estimating Conference **(REC)** met and adopted an official estimate of the impact of the proposed changes made in HJR 1(2026F). Florida Economic Solutions **(FES)** used the information provided in the **REC** workpapers to derive impacts to the 13 Children's Services Councils and Trusts, presented herein.

Methodology: The **REC** develops impacts designed to represent impacts to all non-school taxing authorities within a county by forecasting countywide tax base impact and then applying a composite millage rate representing the aggregate taxes for those authorities divided by the countywide taxbase. **FES** used this composite millage to derive the countywide tax base impacts from adopted revenue impacts. **FES** then applied the respective millage rate for the Children's Council or Trust to derive their specific impact. **All revenue numbers for children's councils or trusts have been adjusted to 95% of the full amount to comply with budgeting requirements.**

For the impacts due to increasing the existing $50,000 homestead exemption to $150,000 and $250,000, a comparison of the **FES** microsimulation results and the **REC** adopted estimates are provided. Please see the note on comparing these estimates.

Table 1 - Impact of increasing the Homestead Exemption to $150,000 in 2027-28 (Additional $100,000)

Children's Services Council or Trust Impact of $100 Homestead Exemption Increase	FES Microsimulation Impact of Additional $100K Exemption on Tax Revenue (@ 2025 Millage Rates) 2025-26	REC Adopted Impact of Additional $100K Exemption on Tax Revenue (@ 2025 Millage Rates) 2027-28
Alachua: The Children's Trust of Alachua County	$1,792,502	$2,089,546
Broward: The Children's Services Council of Broward County	$14,883,526	$15,707,919
Escambia: Children's Trust	$1,848,217	$1,952,234
Hillsborough: The Children's Board of Hillsborough County	$10,869,702	$11,454,524
Leon: Children's Services Council of Leon County	$1,536,156	$1,573,965
Manatee: Manatee County Children's Services	$3,005,879	$3,186,212
Martin: Children's Services Council of Martin County	$1,423,823	$1,493,304
Miami-Dade: The Children's Trust of Miami	$17,001,987	$18,692,989
Palm Beach: Children's Services Council of Palm Beach County	$14,454,798	$15,516,162
St. Lucie: Children's Services Council of St. Lucie County	$2,904,171	$2,752,039
Okeechobee: Okeechobee Children's Services	$145,931	$159,359
Pinellas: Juvenile Welfare Board	$15,110,516	$16,487,721
Indian River: Indian River Children's Services Committee (.25 mill Levy)	$965,991	$1,046,033
Impact - All Councils and Trusts	$85,943,198	$92,112,007

Table 2 - Impact of increasing the Homestead Exemption to $250,000 in 2027-28 (Additional $200.000)

Children's Services Council or Trust Impact of $200 Homestead Exemption Increase	FES Microsimulation Impact of Additional $200K Exemption on Tax Revenue (@ 2025 Millage Rates)	REC Adopted Impact of Additional $200K Exemption on Tax Revenue (@ 2025 Millage Rates)
	2025-26	2028-29
Alachua: The Children's Trust of Alachua County	$2,726,427	$3,464,166
Broward: The Children’s Services Council of Broward County	$25,119,682	$28,658,264
Escambia: Children’s Trust	$2,664,581	$2,973,280
Hillsborough: The Children’s Board of Hillsborough County	$17,583,536	$20,155,510
Leon: Children’s Services Council of Leon County	$2,411,474	$2,606,378
Manatee: Manatee County Children’s Services	$5,201,587	$5,954,662
Martin: Children’s Services Council of Martin County	$2,452,416	$2,744,894
Miami-Dade: The Children’s Trust of Miami	$28,384,042	$33,469,827
Palm Beach: Children’s Services Council of Palm Beach County	$24,831,967	$28,675,139
St. Lucie: Children’s Services Council of St. Lucie County	$4,661,945	$4,376,481
Okeechobee: Okeechobee Children’s Services	$198,263	$236,835
Pinellas: Juvenile Welfare Board	$23,815,785	$27,944,873
Indian River: Indian River Children’s Services Committee (.25 mill Levy)	$1,583,190	$1,859,767
Impact - All Councils and Trusts	$141,634,896	$163,120,077

Note on comparing REC Estimates to FES Microsimulations:

The **REC** estimates are for the forecast period 2027-28 to 2031-32. The **FES** Simulations were performed on the 2025 tax roll and the analysis provided included the impact as if the proposed change were in place for 2025-26 budget year at 2025-26 millage rates.

The **REC** workpapers do not provide an estimate of the impact as if the proposed changes were in place during 2025. As the user evaluates the results of the **FES** microsimulation compared to the **REC** official adopted impacts, it is important to understand that there are two additional years of growth in terms of both value growth and parcel growth in the **REC** estimates for the impact of an additional $100,000 exemption in 2027-28 and three additional years of growth in terms of both value growth and parcel growth in the **REC** estimates for the impact of an additional $200,000 exemption in 2028-29, when compared to the **FES** microsimulation results.

Table 3 - Impact of Reducing the Annual Assessment Limitation from 10% to 5%

Impact of 10% to 5% Asseement Increase Limitation Children's Services Council or Trust	Assessment Limition from 10% to 5% (@ 2025 Millage Rates) Total				
	2027-28	2028-29	2029-30	2030-31	2031-32
Alachua: The Children's Trust of Alachua County	$209,718	$434,415	$667,613	$923,845	$1,213,620
Broward: The Children’s Services Council of Broward County	$1,288,029	$2,183,516	$2,847,389	$3,401,680	$3,892,188
Escambia: Children’s Trust	$36,277	$60,799	$101,498	$186,361	$297,982
Hillsborough: The Children’s Board of Hillsborough County	$657,671	$1,644,344	$3,350,623	$5,567,775	$8,103,677
Leon: Children’s Services Council of Leon County	$20,029	$29,599	$34,392	$37,868	$40,529
Manatee: Manatee County Children’s Services	$95,100	$193,252	$349,815	$538,312	$761,213
Martin: Children’s Services Council of Martin County	$113,806	$194,870	$245,023	$286,041	$326,480
Miami-Dade: The Children’s Trust of Miami	$2,832,636	$5,391,291	$8,545,017	$12,764,730	$17,679,802
Palm Beach: Children’s Services Council of Palm Beach County	$1,811,190	$3,664,672	$5,627,908	$7,714,920	$9,922,296
St. Lucie: Children’s Services Council of St. Lucie County	$97,713	$184,391	$285,596	$547,477	$928,863
Okeechobee: Okeechobee Children’s Services	$19,376	$39,459	$58,506	$79,390	$102,701
Pinellas: Juvenile Welfare Board	$533,903	$1,017,915	$1,699,367	$2,497,479	$3,132,052
Indian River: Indian River Children’s Services Committee (.25 mill Levy)	$51,644	$92,314	$123,719	$153,372	$191,036
Impact - All Councils and Trusts	$7,767,091	$15,130,837	$23,936,465	$34,699,250	$46,592,440

Note on using REC Estimates for the impact of reducing the annual assessment limitation from 10% to 5%:

The **REC** estimates are for the forecast period 2027-28 to 2031-32.

The **REC** workpapers do not provide an estimate of the impact as if the proposed changes were in place during 2025. As the user evaluates the results of the **REC** official adopted impacts, it is important to understand that the **REC** forecasts significant increase in the impact from reducing the assessment limitation in each year of the forecast period.

The impact of reducing the assessment limitation happens as a reduction of future growth. It does not result in a decreased base in the same manner as the increased homestead exemption. Children's Councils and Trusts should expect lower future growth in Taxable Value due to this change.

FES has performed millage analysis on other possible changes to demonstrate the impact as if the change were in place during 2025. A similar analysis has not been done for the reduced assessment limitation, due to the impact affecting only future growth, and growing significantly over time in the **REC** official estimate.

Total Impact – Increased Homestead Exemption and Reduced Assessment Limitation

As part of the January 8 Ad Valorem Assessments Conference, the **REC** adopted county specific total taxable value for the forecast period 2027-28 to 2031-32. FES used these estimates to derive a forecast of tax revenues for the 13 Children's Councils and Trusts using the 2025 millage rates. The Council or Trust specific impacts of the increased homestead exemptions and the reduction in the assessment limitations were subtracted from the current forecast to derive a forecast as if the amendment were adopted for the forecast period. The percentage impact (loss) of revenue was calculated.

Table 4

Current Law- REC Forecast Tax Revenue @ 2025 Millage Rates						
Children's Council or Trust	**2025 Millage**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**
Alachua: The Children's Trust of Alachua County	0.4500	$12,702,251	$13,613,468	$14,561,497	$15,562,342	$16,630,328
Broward: The Children's Services Council of Broward County	0.4500	$152,228,029	$161,123,733	$170,123,558	$179,796,434	$190,056,878
Escambia: Children's Trust	0.4043	$13,441,311	$13,984,867	$14,588,513	$15,280,541	$16,031,767
Hillsborough: The Children's Board of Hillsborough County	0.4589	$86,625,338	$92,785,842	$100,305,595	$108,923,670	$118,265,146
Leon: Children's Services Council of Leon County	0.3477	$9,669,634	$10,060,810	$10,450,411	$10,875,071	$11,327,329
Manatee: Manatee County Children's Services	0.3333	$24,895,954	$26,225,462	$27,962,969	$30,007,669	$32,229,790
Martin: Children's Services Council of Martin County	0.3618	$14,953,335	$15,769,639	$16,596,814	$17,494,361	$18,451,604
Miami-Dade: The Children's Trust of Miami	0.5000	$263,178,215	$278,270,974	$296,444,395	$317,029,573	$339,001,590
Palm Beach: Children's Services Council of Palm Beach County	0.4908	$180,566,872	$192,378,570	$204,661,258	$218,085,969	$232,438,529
St. Lucie: Children's Services Council of St. Lucie County	0.3650	$15,733,009	$15,724,881	$16,200,246	$17,468,756	$19,758,914
Okeechobee: Okeechobee Children's Services	0.3000	$1,447,833	$1,537,907	$1,636,227	$1,745,644	$1,862,435
Pinellas: Juvenile Welfare Board	0.8250	$120,583,904	$127,209,689	$134,532,626	$142,687,403	$148,690,935
Indian River: Indian River Children's Services Committee (.25 mill Levy)	0.2500	$8,320,561	$8,810,063	$9,350,670	$9,961,470	$10,622,057
Impact - All Councils and Trusts		$904,346,246	$957,495,906	$1,017,414,781	$1,084,918,903	$1,155,367,302

Table 4 presents the **REC** Forecast for County Taxable Value at the 2025 millage rates under current law. This forecast does not include the impacts of the increased homestead exemption or the reduced assessment limitation.

Table 5

Current Law- REC Forecast Tax Impact (Loss) of HJR 1 @ 2025 Millage Rates						
Children's Council or Trust	2025 Millage	2027-28	2028-29	2029-30	2030-31	2031-32
Alachua: The Children's Trust of Alachua County	0.4500	$2,299,264	$3,898,582	$4,347,125	$4,796,975	$5,258,821
Broward: The Children's Services Council of Broward County	0.4500	$16,995,948	$30,841,780	$33,300,804	$35,648,227	$37,878,825
Escambia: Children's Trust	0.4043	$1,988,511	$3,034,079	$3,183,524	$3,378,927	$3,589,796
Hillsborough: The Children's Board of Hillsborough County	0.4589	$12,112,195	$21,799,853	$25,053,322	$28,954,337	$33,196,814
Leon: Children's Services Council of Leon County	0.3477	$1,593,993	$2,635,977	$2,714,058	$2,785,014	$2,842,229
Manatee: Manatee County Children's Services	0.3333	$3,281,311	$6,147,914	$6,751,881	$7,425,030	$8,151,479
Martin: Children's Services Council of Martin County	0.3618	$1,607,110	$2,939,764	$3,149,059	$3,351,883	$3,551,139
Miami-Dade: The Children's Trust of Miami	0.5000	$21,525,624	$38,861,118	$43,926,361	$50,033,334	$56,677,814
Palm Beach: Children's Services Council of Palm Beach County	0.4908	$17,327,352	$32,339,811	$36,160,943	$40,151,014	$44,249,804
St. Lucie: Children's Services Council of St. Lucie County	0.3650	$2,849,752	$4,560,872	$4,651,903	$5,178,551	$6,272,216
Okeechobee: Okeechobee Children's Services	0.3000	$178,735	$276,294	$308,070	$341,401	$376,257
Pinellas: Juvenile Welfare Board	0.8250	$17,021,624	$28,962,788	$31,372,643	$33,904,395	$35,440,060
Indian River: Indian River Children's Services Committee (.25 mill Levy)	0.2500	$1,097,677	$1,952,082	$2,120,846	$2,295,597	$2,480,711
Impact - All Councils and Trusts		$99,879,097	$178,250,914	$197,040,536	$218,244,687	$239,965,966

Table 5 presents the REC adopted impact for the increased homestead exemption and reduced assessment limitation at the 2025 millage rates for the respective Children's Council or Trust.

Table 6

Revised Tax Revenues with the adoption of HJR 1F						
Children's Council or Trust	2025 Millage	2027-28	2028-29	2029-30	2030-31	2031-32
Alachua: The Children's Trust of Alachua County	0.4500	$10,402,987	$9,714,886	$10,214,373	$10,765,367	$11,371,506
Broward: The Children’s Services Council of Broward County	0.4500	$135,232,081	$130,281,954	$136,822,755	$144,148,207	$152,178,053
Escambia: Children’s Trust	0.4043	$11,452,800	$10,950,788	$11,404,989	$11,901,614	$12,441,971
Hillsborough: The Children’s Board of Hillsborough County	0.4589	$74,513,142	$70,985,989	$75,252,273	$79,969,333	$85,068,331
Leon: Children’s Services Council of Leon County	0.3477	$8,075,640	$7,424,833	$7,736,353	$8,090,056	$8,485,100
Manatee: Manatee County Children’s Services	0.3333	$21,614,643	$20,077,547	$21,211,088	$22,582,639	$24,078,311
Martin: Children’s Services Council of Martin County	0.3618	$13,346,225	$12,829,875	$13,447,756	$14,142,477	$14,900,466
Miami-Dade: The Children’s Trust of Miami	0.5000	$241,652,591	$239,409,856	$252,518,034	$266,996,239	$282,323,776
Palm Beach: Children’s Services Council of Palm Beach County	0.4908	$163,239,520	$160,038,759	$168,500,315	$177,934,955	$188,188,725
St. Lucie: Children’s Services Council of St. Lucie County	0.3650	$12,883,257	$11,164,009	$11,548,344	$12,290,204	$13,486,698
Okeechobee: Okeechobee Children’s Services	0.3000	$1,269,098	$1,261,613	$1,328,158	$1,404,244	$1,486,178
Pinellas: Juvenile Welfare Board	0.8250	$103,562,280	$98,246,901	$103,159,984	$108,783,008	$113,250,875
Indian River: Indian River Children’s Services Committee (.25 mill Levy)	0.2500	$7,222,884	$6,857,981	$7,229,824	$7,665,873	$8,141,346
Impact - All Councils and Trusts		$804,467,148	$779,244,992	$820,374,245	$866,674,216	$915,401,336

Table 6 presents the revised forecast for tax revenues for the 13 Children’s Councils and Trusts by subtracting the **REC** impact from the **REC** Current Law Forecast

Table 7

Children's Council or Trust	2025 Millage	2027-28	2028-29	2029-30	2030-31	2031-32
Alachua: The Children's Trust of Alachua County	0.4500	18.1%	28.6%	29.9%	30.8%	31.6%
Broward: The Children's Services Council of Broward County	0.4500	11.2%	19.1%	19.6%	19.8%	19.9%
Escambia: Children's Trust	0.4043	14.8%	21.7%	21.8%	22.1%	22.4%
Hillsborough: The Children's Board of Hillsborough County	0.4589	14.0%	23.5%	25.0%	26.6%	28.1%
Leon: Children's Services Council of Leon County	0.3477	16.5%	26.2%	26.0%	25.6%	25.1%
Manatee: Manatee County Children's Services	0.3333	13.2%	23.4%	24.1%	24.7%	25.3%
Martin: Children's Services Council of Martin County	0.3618	10.7%	18.6%	19.0%	19.2%	19.2%
Miami-Dade: The Children's Trust of Miami	0.5000	8.2%	14.0%	14.8%	15.8%	16.7%
Palm Beach: Children's Services Council of Palm Beach County	0.4908	9.6%	16.8%	17.7%	18.4%	19.0%
St. Lucie: Children's Services Council of St. Lucie County	0.3650	18.1%	29.0%	28.7%	29.6%	31.7%
Okeechobee: Okeechobee Children's Services	0.3000	12.3%	18.0%	18.8%	19.6%	20.2%
Pinellas: Juvenile Welfare Board	0.8250	14.1%	22.8%	23.3%	23.8%	23.8%
Indian River: Indian River Children's Services Committee (.25 mill Levy)	0.2500	13.2%	22.2%	22.7%	23.0%	23.4%
Percent Impact - All Councils and Trusts		11.04%	18.62%	19.37%	20.12%	20.77%

Table 7 presents the percent impact of the changes proposed in HJR 1 (2026F) to the current law REC Forecast for each year in the forecast period.

Table 8

REC Tax Revenue Impact - Homestead Exemption Increase @ 2025 Millage Rates						
Children's Council or Trust	2025 Millage	2027-28	2028-29	2029-30	2030-31	2031-32
Alachua: The Children's Trust of Alachua County	0.4500	$2,089,546	$3,464,166	$3,679,512	$3,873,130	$4,045,201
Broward: The Children's Services Council of Broward County	0.4500	$15,707,919	$28,658,264	$30,453,415	$32,246,547	$33,986,637
Escambia: Children's Trust	0.4043	$1,952,234	$2,973,280	$3,082,026	$3,192,566	$3,291,814
Hillsborough: The Children's Board of Hillsborough County	0.4589	$11,454,524	$20,155,510	$21,702,698	$23,386,563	$25,093,138
Leon: Children's Services Council of Leon County	0.3477	$1,573,965	$2,606,378	$2,679,665	$2,747,146	$2,801,700
Manatee: Manatee County Children's Services	0.3333	$3,186,212	$5,954,662	$6,402,066	$6,886,718	$7,390,266
Martin: Children's Services Council of Martin County	0.3618	$1,493,304	$2,744,894	$2,904,036	$3,065,843	$3,224,659
Miami-Dade: The Children's Trust of Miami	0.5000	$18,692,989	$33,469,827	$35,381,344	$37,268,603	$38,998,012
Palm Beach: Children's Services Council of Palm Beach County	0.4908	$15,516,162	$28,675,139	$30,533,035	$32,436,094	$34,327,508
St. Lucie: Children's Services Council of St. Lucie County	0.3650	$2,752,039	$4,376,481	$4,366,307	$4,631,075	$5,343,353
Okeechobee: Okeechobee Children's Services	0.3000	$159,359	$236,835	$249,564	$262,010	$273,556
Pinellas: Juvenile Welfare Board	0.8250	$16,487,721	$27,944,873	$29,673,276	$31,406,916	$32,308,007
Indian River: Indian River Children's Services Committee (.25 mill Levy)	0.2500	$1,046,033	$1,859,767	$1,997,126	$2,142,226	$2,289,675
Impact - All Councils and Trusts		$92,112,007	$163,120,077	$173,104,071	$183,545,437	$193,373,526

Table 8 presents the official **REC** impact of the increased homestead exemption at the Children's Council or Trust millage rate for the forecast period 2027-28 to 2031-32.

Table 9

REC Tax Revenue Impact -Percent of Total Impact due to Homestead Exemption Increase @ 2025 Millage Rates						
Children's Council or Trust	2025 Millage	2027-28	2028-29	2029-30	2030-31	2031-32
Alachua: The Children's Trust of Alachua County	0.4500	90.9%	88.9%	84.6%	80.7%	76.9%
Broward: The Children's Services Council of Broward County	0.4500	92.4%	92.9%	91.4%	90.5%	89.7%
Escambia: Children's Trust	0.4043	98.2%	98.0%	96.8%	94.5%	91.7%
Hillsborough: The Children's Board of Hillsborough County	0.4589	94.6%	92.5%	86.6%	80.8%	75.6%
Leon: Children's Services Council of Leon County	0.3477	98.7%	98.9%	98.7%	98.6%	98.6%
Manatee: Manatee County Children's Services	0.3333	97.1%	96.9%	94.8%	92.8%	90.7%
Martin: Children's Services Council of Martin County	0.3618	92.9%	93.4%	92.2%	91.5%	90.8%
Miami-Dade: The Children's Trust of Miami	0.5000	86.8%	86.1%	80.5%	74.5%	68.8%
Palm Beach: Children's Services Council of Palm Beach County	0.4908	89.5%	88.7%	84.4%	80.8%	77.6%
St. Lucie: Children's Services Council of St. Lucie County	0.3650	96.6%	96.0%	93.9%	89.4%	85.2%
Okeechobee: Okeechobee Children's Services	0.3000	89.2%	85.7%	81.0%	76.7%	72.7%
Pinellas: Juvenile Welfare Board	0.8250	96.9%	96.5%	94.6%	92.6%	91.2%
Indian River: Indian River Children's Services Committee (.25 mill Levy)	0.2500	95.3%	95.3%	94.2%	93.3%	92.3%
Percent Impact- All Councils and Trusts		92.2%	91.5%	87.9%	84.1%	80.6%

Table 9 presents the percent of the total impact that is due to the increased homestead exemption.

Table 10

REC Tax Revenue Impact -Percent of Total Impact due to Assessment Limitation Decrease @ 2025 Millage Rates						
Children's Council or Trust	**2025 Millage**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**
Alachua: The Children's Trust of Alachua County	0.4500	9.1%	11.1%	15.4%	19.3%	23.1%
Broward: The Children’s Services Council of Broward County	0.4500	7.6%	7.1%	8.6%	9.5%	10.3%
Escambia: Children’s Trust	0.4043	1.8%	2.0%	3.2%	5.5%	8.3%
Hillsborough: The Children’s Board of Hillsborough County	0.4589	5.4%	7.5%	13.4%	19.2%	24.4%
Leon: Children’s Services Council of Leon County	0.3477	1.3%	1.1%	1.3%	1.4%	1.4%
Manatee: Manatee County Children’s Services	0.3333	2.9%	3.1%	5.2%	7.2%	9.3%
Martin: Children’s Services Council of Martin County	0.3618	7.1%	6.6%	7.8%	8.5%	9.2%
Miami-Dade: The Children’s Trust of Miami	0.5000	13.2%	13.9%	19.5%	25.5%	31.2%
Palm Beach: Children’s Services Council of Palm Beach County	0.4908	10.5%	11.3%	15.6%	19.2%	22.4%
St. Lucie: Children’s Services Council of St. Lucie County	0.3650	3.4%	4.0%	6.1%	10.6%	14.8%
Okeechobee: Okeechobee Children’s Services	0.3000	10.8%	14.3%	19.0%	23.3%	27.3%
Pinellas: Juvenile Welfare Board	0.8250	3.1%	3.5%	5.4%	7.4%	8.8%
Indian River: Indian River Children’s Services Committee (.25 mill Levy)	0.2500	4.7%	4.7%	5.8%	6.7%	7.7%
Percent Impact- All Councils and Trusts		7.8%	8.5%	12.1%	15.9%	19.4%

Table 10 presents the total impact that is due to decreasing the annual assessment limitation from 10% to 5%.

RFPS Needed in January 2027	
Service	**Notes**
Audit	Warren Averett is operating on a one-year extension for the 25/26 audit.
Insurance broker	Branch Benefits is operating on an extension. They provide all insurance except for employee benefits
Legal Services	Needs discussed with regards to policy - Started on 8/10/2021, doesn't have an end date in it.
Information Technology	Iventure in contract since June 2022. Had a 3-year contract that auto renewed for 3 years. Must have notice of non-renewal at least 90 days in advance of renewal. Located in Tampa, no local techs. Could inquire about termination options. All microsoft and Adobe software currently used is through them.
Just of note but no action needed	
Pensacola State College	Lease ends on 2/28/2026 - have inquired on renewal but no answer as of yet

ESCAMBIA CHILDREN'S TRUST

Our Children. Our Community. Our Future.

Fiscal Guidelines for Funded Program

Updated 8/3/2026

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 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 upon request.

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. A repair keeps equipment or buildings functioning on the same level for the next few years, and the 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)

<u>Funding is by Reimbursement</u>

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 shall 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 and 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 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

Reimbursement Requests are due to ECT by the 20th of the month following the related expenses, unless otherwise stated in the contract. Reimbursement requests submitted after the 20th 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 20th falls on a holiday or a weekend, the due date then moves to the next business day.

Independent Financial Audits 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.

Quarterly Program Reports are due according to the schedule set in a providers 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.

Method of Payment

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

Policy

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

<u>Maintenance of Books & Records: Provider Responsibility</u>

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 on the 15th of the month following the end of each quarter. Failure to submit these reports in a timely manner will result in reimbursement requests being held - see Section III for details.

<u>Allocation Methods</u>

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.

<u>On-Site Monitoring</u>

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

<u>Certificate of Liability Insurance</u>

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.