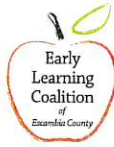


Board Meeting

April 11, 2024

Consent Agenda

- | | |
|-------------------------------------|---------------|
| 1. Agenda | CA 1 |
| 2. Public Announcements | CA 2-3 |
| 3. Minutes: February 8, 2024 | CA 4-6 |



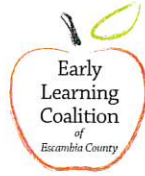
Early Learning Coalition of Escambia County
Board Meeting Agenda
April 11, 2024, at 10:00 a.m.

	Pages
I. Welcome and Introductions	
a. Notification of this meeting of the Board of Directors was posted to the Coalition Public Calendar Board and sent to the Pensacola News Journal for publication on March 27, 2024.	
II. Public Comments	
III. Chair Opening Comments	
a. Approval of Consent Agenda: Meeting Agenda, Minutes of February 8, 2024 (BA)	CA 1-CA 6
IV. Executive Committee Report	1
a. Mid-Year Reports (I)	2-4
b. Board Orientation April 2024 (I)	
V. Executive Director's Report	5-6
a. Coalition Status Reports: Financial Snapshot – February 2024 Invoice Dashboard, Enrollment/Wait List Status Report and Contracting Summary Report (D)	7-12
VI. Old Business	
a. ARPA Grant Funding – Update (D)	13-14
b. MIP Implementation (D)	
c. Joyce Griffin Center (D)	
VII. New Business	
a. IACET Plaque(D)	
b. Kindergarten Readiness Rates (D)	15-17
c. Legislative Session Results Preview (D)	18-23
VIII. Audits and Reviews in Progress	
a. A-133 Audit for 2022-2023 – In Process, Onsite April 22-26, 2024 (D)	
b. DEL Financial Monitoring 2023-2024 – Draft Report (D)	24-34
IX. Adjourn	

Next Meeting: Thursday, June 13, 2024, at 10:00 a.m. at the Early Learning Coalition offices, 1720 W. Fairfield Dr., Suite 100/400, Pensacola, FL 32501

Key: (BA) = Board Approval (D) = Discussion (I) = Information Att = Attached file

The mission of the Early Learning Coalition of Escambia County is to identify and meet the needs of children and families to lay the foundation for lifetime success by: maximizing each child's potential, preparing children to enter school ready to learn, and helping families achieve economic self-sufficiency.



**Early Learning Coalition of Escambia County
Board Meeting Minutes
February 8, 2024, 10:00 a.m.
Chair: Van Mansker**

Members in Attendance

Van Mansker	Brian Wyer	Deborah Tucker
Tarae Donaldson	Shannon Nickinson	Reginald Dogan
Shacondra Primm	Cindy Kirk	Melissa Birdsall
Richard Wright	Mary Ann Bickerstaff	Craig Jones
Tammy Hicks		

Members Absent

Edna Williams	Bambi Sealy	Melody Meier
Roger Thompson	Melissa Sidoti	Mona Jackson
Tammy Abrams	Paul Fetsko	

Public in Attendance

Tara Godbey (Warren Averett)

Staff in Attendance

Bruce Watson	Dawn Engel	Melissa Jennings
Nina Daniels	Darrell Merritt	

I. Welcome and Introduction

Notification of this meeting of the Board of Directors was posted to the Coalition Public Calendar Board and sent to the Pensacola News Journal for publication on January 29, 2024. The meeting was called to order by Mr. Mansker.

II. Public Comments

- a. None.

III. Chair Opening Comments

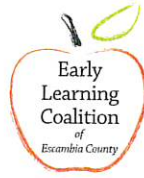
- a. **Approval of Consent Agenda: Meeting Agenda, Minutes of December 14, 2023**

Upon a motion made by Ms. Kirk and seconded by Mr. Jones, approval of the Consent Agenda, Meeting Agenda and Minutes of December 14, 2023, was approved without objection.

IV. Executive Committee Report:

- a. **Warren Averett A-133 Audit 2021-2022 Report Presentation**

Ms. Godbey of Warren Averett presented the Final Report of the A-133 Audit for 2021-2022 to the Board. Upon a motion made by Mr. Wright and seconded by Ms. Kirk, the financial audit was accepted as presented without objection.



b. Board Orientation April 2024

Coalition staff will conduct an orientation for new Board members immediately after the April Board meeting. Board members who have not attended an orientation are requested to attend. All other Board members are welcome to attend if desired.

V. Executive Director's Report

a. Financial Snapshot – December 2023 Invoice Dashboard

Through December the Coalition has spent \$7.6 million of the \$17.3 million SR grant which is 44.1%. Admin was 2.3%, Non-Direct 17.5% and Quality 8.7%. VPK Admin was 3.3%.

b. Coalition Status Reports: Enrollment/Wait List Status Report, and Contracting Summary Report

There are 2,536 children enrolled in the School Readiness program of which 92 are SRMT and 1,032 are school-age children. There are 575 children on the waitlist. 43 children were pulled from the Wait List on February 5, 2024. Their parents applied for services at the end of August. There are 1,658 children enrolled in the VPK School Year Program.

There are 84 SR Providers, and 72 VPK Providers.

VI. Old Business

a. ARPA Grant Funding - Update

The Coalition has spent \$2.2 million of the \$4.99 million ARPA Early Learning Discretionary grant through the end of December.

b. Joyce Griffin Center - Update

The Coalition has raised over \$450 through donations for the plaque to dedicate the Training Room. The Coalition had to switch companies for making the plaque. The company originally chosen was unable to grasp the design concept and provide an acceptable proof. Another company has been found and they are working up a proof and cost estimate. Once a delivery date has been provided, a date and time will be set for the dedication ceremony.

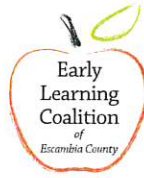
c. ECT New Director Starts 12FEB24

The Escambia Children's Trust has selected a new Executive Director, Lindsey Cannon, formerly with Children's Home Society. Ms. Cannon starts February 12, 2024.

VII. New Business

a. IACET

The Coalition has gained certification as an IACET approved agency. This allows the Coalition to deliver courses that earn CEU credits. Operations staff put in a great deal of work to get approved for this certification.



b. MIP Kick Off

The first meetings with MIP were a success. The Coalition is in the process of providing documentation to MIP. The finance department is currently working with MIP to develop a training schedule. During this training period, overtime will be approved.

c. Phone System Changes - Update

The transition to a new computer-based phone system is almost complete.

d. Brownsville At-Risk Care – Update

Brownsville At-Risk Care is continuing along. The search for funding sources has begun. Brownsville is wanting to keep the childcare facility separate from the church.

e. Little Free Library Thank You Card

The Coalition received a thank you card from local Little Free Library coordinators for the support as their partner in the fight against illiteracy in underserved areas of Pensacola. Together 15,000 books have been distributed in the past 3 years.

f. Dr. Suess Day March 5, 2024

On March 5, 2024, the Coalition and the Ice Flyers will be doing readings in the morning and afternoon in the resource room on the first floor to celebrate Dr. Suess Day. Board members are encouraged to volunteer their time to read on this day. If interested, please contact Ms. Jennings.

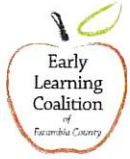
VIII. Audits and Reviews in Progress

a. DEL Financial Review 2023-2024 – In Progress, On site February 12-16

VIV. Adjourn

The meeting was adjourned at 11:01 a.m.

Next Meeting: Thursday, April 11, 2024, at 10:00 a.m. at the Early Learning Coalition offices at 1720 West Fairfield Dr., Suite 100/400, Pensacola, FL 32501



Early Learning Coalition of Escambia County

1720 West Fairfield Drive, Suite 100/400
Pensacola FL. 32501

DATE: March 27, 2024

PUBLIC SERVICE ANNOUNCEMENT

A meeting of the legislatively mandated Early Learning Coalition of Escambia County

**Board Meeting will be held on
Thursday, 11th of April at 10:00 a.m.**

at the

Early Learning Coalition of Escambia County
1720 West Fairfield Drive, Suite 100/400
Pensacola, FL. 32501

The agenda and meeting materials will be posted to www.elcescambia.org.
For more information, or to receive an invite to the full virtual meeting, call or email:
Bruce Watson, Executive Director at (850) 607-7620 or askelc@elcescambia.org.

The meeting may be accessed by:

Joining the Zoom Meeting:

<https://us02web.zoom.us/j/87565139751?pwd=TzdPK3JIYjZpa2J1aVVVOEFQWnRKdz09>

Meeting ID: 875 6513 9751

Passcode: 801655



Renee Maxwell

From: Renee Maxwell
Sent: Wednesday, March 27, 2024 2:21 PM
To: Pensacola News Journal (business@pnj.com)
Subject: Public Service Announcement April 2024

Good afternoon,

Please post the following April 2024 meeting in your free government meeting calendar for the Early Learning Coalition of Escambia.

Board Meeting will be held on Thursday, April 11th, 2024, at 10:00am.

The meeting will be held at the Early Learning Coalition of Escambia County at
1720 West Fairfield Drive Suite 100/400 Pensacola, FL. 32501

The meeting may be accessed by:

Joining the Zoom Meeting

<https://us02web.zoom.us/j/87565139751?pwd=TzdPK3JIYjZpa2J1aVVVOEFQWnRKdz09>

Meeting ID: 875 6513 9751

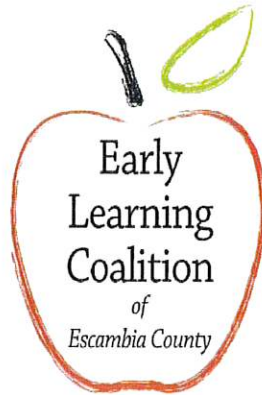
Passcode: 801655

Thank you.

Renee Maxwell
Administrative Aide
Early Learning Coalition of Escambia County
1720 West Fairfield Dr.
Suite 100/400
Pensacola, FL 32501

rmaxwell@elcescambia.org www.elcescambia.org
Main: 850-595-5400, Direct Office Line: 850-595-5402

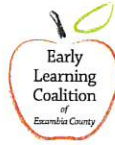
Sunshine Law and Public Records Caution: 1) The Florida Government in the Sunshine Law prohibits discussion outside of a duly noticed meeting between any two or more Early Learning Coalition of Escambia County board members regarding any matter that may come before the Board. This prohibition extends to discussions via email. 2) Furthermore, most email communications made or received by the Early Learning Coalition of Escambia County members or staff are considered public records that must be retained and, upon request, made available to the public and media.



Board Meeting April 11 2024

Meeting Package

1. Executive Committee Report	1
2. Mid-Year Reports	2-4
3. Executive Director's Report	5-6
4. Financial Snapshot	7
5. Enrollment/Wait List Status Report	8-10
6. Contracting Summary	11-12
7. ARPA Grant Funding	13-14
8. Kindergarten Readiness Rates	15-17
9. Legislative Session Results Review	18-23
10. Financial Monitoring Draft Report	24-34



Early Learning Coalition of Escambia County
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Executive/Finance Committee Report Van Mansker Chair

The following is an informal summary of the last meeting of the Executive Committee. This summary is not to be considered the official minutes of the Committee as these comments precede formal approval of the Committee's Minutes at their next meeting. The summary is accurate in that the comments are lifted from the draft minutes of the Committee.

The Executive Committee last met on March 28, 2024.

From the February and March meetings the Committee reviewed the invoice dashboard and utilization reports. There were no Resource Development Committee recommendations for consideration.

Mid-Year Reports – The operational reports for July to December 2023 were presented to the EXCOM, and are forwarded Board information.

Board Orientation April 2024 – Coalition staff will conduct an orientation for new Board members immediately after the April Board meeting. Members who have not attended an orientation are strongly requested to attend. All other Board members are welcome to attend if desired.

ELC Escambia Medical Support Services Report 2023-24

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Months	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD
2	Vision Screenings (On Site)	6	80	245	170	235	40							776
3	Vision Screenings (In Office)	3	1	3	0	0	0							7
4	- Vision Referrals	0	2	6	12	26	0							46
5	Hearing Screenings (On Site)	6	82	271	179	234	31							803
6	Hearing Screenings (In Office)	3	1	3	0	0	0							7
7	- Hearing Referrals	0	4	19	9	24	0							56
8	Height/Weight Screenings (incl. rechecks)	5	63	215	139	133	27							582
9	- BMI - Normal (5% - 84%)	0	37	139	94	123	20							413
10	- BMI - Underweight (< 5%)	1	6	5	6	6	1							25
11	- BMI - Overweight (85% - 94%)	0	7	22	15	18	1							63
12	- BMI - Obese (> 95%)	0	13	38	24	21	5							101
13	Refused Screening		0	2	0	1	0							3
14	OTHER ITEMS													YTD
15	Children Served (screened and/or educated)	0	0	0	0	0	0							0
16	Education Classes	12	2	7	8	6	0							35
17	- # of children	145	18	38	140	85	0							426
18	- # of staff/parents	0	3	7	20	16	0							46
19	Consultations (parents/providers)	0	0	0	0	0	0							0
20	Consultations for Inclusion/Behavior	4	6	16	12	16	12							66
21	CPR/FA trainings	1	2	1	2	1	3							10
22	Total Sites Visited	11	20	25	21	20	12							109
23	Total Children Screened On Site This Month	6	80	245	170	235	40							776

Community Impact Data Report
2023-2024 Fiscal Year

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Total Interviews	42	64	25	55	25	18							229
New Interviews	32	53	25	47	24	18							199
Repeat Interviews	10	13	3	8	1	0							35
Reason for Care													
Employment	27	43	20	39	15	14							158
WTP	0	3	2	3	5	0							13
PS	5	11	7	7	4	4							38
VPK	1	8	0	0	2	0							11
Relationship													
Parent	30	55	25	45	21								176
Grandparent	3	2	0	0	0								5
Foster Parent	0	0	0	1	0								1
Ages of children													
Infants	3	9	9	11	10	5							47
1 Year old	10	15	7	13	7	4							56
2 Year old	10	21	8	10	4	5							58
3 Year old	8	15	5	7	5	2							42
4 Year old	4	6	3	7	4	4							28
School Age	13	23	15	26	6	10							93

Data compiled from CCR&R staff weekly reports.

Outreach													
Events/Activities	1	1	1	5	2	2							12
Books distributed	700	800	900	1870	1040	1265							6,575
Media Units	6	6	2	7	5	3							29
Community resources	0	0	0	0	2	0							2



Early Learning Coalition

Program Support Summary

2023-2024	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD
Infant/Toddler Initiative													
# of Trainings Conducted	0	5	4	5	4	2	0	0	0	0	0	0	20
# of Participants	0	4	4	20	80	27	0	0	0	0	0	0	135
# of TA Units	11	31	15	9	17	18	0	0	0	0	0	0	101
LENA Grow Sites	3	1	2	2	2	1	0	0	0	0	0	0	-
LENA Grow With Me Classrooms	7	3	3	7	7	4	0	0	0	0	0	0	-
LENA Grow With Me TA Units	0	4	4	4	4	4	0	0	0	0	0	0	20
Child Assessments													
Children Enrolled in SR Gold	0	150	4	0	0	1	0	0	0	0	0	0	-
# of SR GOLD Providers	0	4	0	0	0	0	0	0	0	0	0	0	-
# TA Units	0	15	10	13	3	7	0	0	0	0	0	0	48
# HATCH PreK Children K-Ready	0	0	0	0	0	0	0	0	0	0	0	0	0
Inclusion/ Behavior Support													
# ASQ3 On-line screens	142	197	172	216	157	143	0	0	0	0	0	0	1027
# ASE-SE On-line screens	83	102	110	129	89	87	0	0	0	0	0	0	600
# Referrals to Agencies	13	16	15	27	25	14	0	0	0	0	0	0	110
General Inclusion Topics	12	15	16	22	14	14	0	0	0	0	0	0	93
ASQ # TA Units	267	317	278	411	417	311	0	0	0	0	0	0	2001
# of Inclusion Coaching Participants	0	0	0	0	0	0	0	0	0	0	0	0	0
Trainings Conducted	0	1	0	2	2	0	0	0	0	0	0	0	5
Participants	0	22	0	17	17	0	0	0	0	0	0	0	56
# of Expulsions/Suspensions	2	2	0	5	1	0	0	0	0	0	0	0	10
SR Support													
# Trainings Conducted	1	3	4	4	3	1	0	0	0	0	0	0	16
# Training Participants	0	27	32	32	48	15	0	0	0	0	0	0	154
SR # TA Units	108	26	9	9	14	18	0	0	0	0	0	0	184
Contracting SR Pre-Site Visits	0	1	0	0	1	1	0	0	0	0	0	0	3
SR Program Assessments (by classrooms)	36	38	8	1	0	1	0	0	0	0	0	0	84
# of Coaching Participants	2	5	4	13	8	6	0	0	0	0	0	0	38
# of CDA's	2	0	0	2	1	0	0	0	0	0	0	0	5
LENA Grow Sites (PreK)	0	0	0	0	0	0	0	0	0	0	0	0	-
LENA Grow With Me Classrooms (PreK)	0	0	0	0	0	0	0	0	0	0	0	0	-
LENA Grow With Me TA Units (PreK)	0	0	0	0	0	0	0	0	0	0	0	0	-
VPK Support													
# of VPK classrooms	3	79	115	115	115	115	0	0	0	0	0	0	542
VPK Program Assessments (by classrooms)	0	1	29	36	13	5	0	0	0	0	0	0	84
VPK # TA Units	53	60	72	65	35	47	0	0	0	0	0	0	332
Program Monitorings	0	3	4	4	1	0	0	0	0	0	0	0	12
# Trainings Conducted	1	1	0	0	0	1	0	0	0	0	0	0	3
# Training Participants	10	22	0	0	0	8	0	0	0	0	0	0	40
Progress Monitoring Completion (children)	0	0	0	0	0	0	0	0	0	0	0	0	0
LPP Monitoring's	0	10	3	9	6	6	0	0	0	0	0	0	34
LPP # TA units	6	18	8	10	7	6	0	0	0	0	0	0	55
Contracting VPK Pre-Site Visit	0	1	0	0	0	1	0	0	0	0	0	0	2
VPK Ready Rosie Participants (# of Families)	0	0	0	434	453	469	0	0	0	0	0	0	1356
GRTR Screenings (# children screened)	0	0	0	0	0	0	0	0	0	0	0	0	0
Program Accountability													
Corrective Action Plans (CAPs)	1	0	1	0	2	0	0	0	0	0	0	0	4
Fraud	0	0	0	0	0	0	0	0	0	0	0	0	0
Monitorings	6	9	5	4	2	0	0	0	0	0	0	0	26
Health & Safety Letters	5	3	5	0	4	0	0	0	0	0	0	0	17
Review Hearings	0	0	0	0	0	0	0	0	0	0	0	0	0
# Provider Reimbursement Monitoring	79	81	80	80	65	0	0	0	0	0	0	0	385
# of Errors in Provider Reim. Monitoring	8	5	17	26	5	0	0	0	0	0	0	0	61
# of Child Files	16	23	0	0	0	0	0	0	0	0	0	0	39
# of Child File Errors	2	3	0	0	0	0	0	0	0	0	0	0	5



Executive Director's Report

SR/VPK Program Fiscal Year Benchmark Report

Through February the Coalition has spent \$10.2M of the \$17.3M SR grant which 59.2%. Admin was 2.4%, Non-Direct Total 17.7% and Quality 8.9%. VPK Admin was 3.2%.

Enrollment/Wait List Status Report

There are 2,634 children enrolled in the School Readiness program of which 83 are SRMT and 1,013 are school-age children. The Wait List has been pulled through the end of October.

There are 1,596 enrolled in the 2023-2024 VPK program, and 995 approved applications for the 2024-2025 program.

Contracting and Fraud Summary Report

There are 84 SR Providers, and 71 VPK Providers. There are nine active fraud cases. One VPK provider had their contract terminated on March 29, 2024, for two Class 1 violations, being placed on probation by DCF, and not notifying the Coalition when any of these events occurred.

Old Business

ARPA Grant Funding – Update

The Coalition has spent \$2.5 million of the \$4.99 million ARPA Early Learning Discretionary grant through the end of February.

MIP Implementation

Most of the inputs to set up the program have been submitted and training has started. The staff are looking for to using the improved functionality of this system.

Joyce Griffin Center

The dedication ceremony will be part of the Board meeting in June.

New Business

IACET

The Coalition has gained certification as an IACET approved agency. This past month the plaque indicating the Coalition's was received.

Kindergarten Readiness Rates

The DEL has published the Kindergarten Readiness rates for the State by County and by School. Florida was 51% ready and Escambia 50%, State VPK completers were 64% and Escambia 64%, State VPK Nonparticipants were 36%, and Escambia 38%.

Legislative Session Results Preview

A recap of Legislative session will be discussed.

April 11, 2024



Audits and Reviews in Progress

A-133 Audit for 2022-2023 – In process, onsite April 22-26, 2024.

DEL Financial Review 2023-2024 – Draft report has been received, but placed on hold by DEL.

April 11, 2024

DEL Invoice Dashboard February 2024

ELC OF ESCAMBIA COUNTY EXECUTIVE SUMMARY

TARGETS AND RESTRICTIONS

SR Direct Services Min: 78%	8,424,198 + 160,375	82.3%
	10,424,649	
SR Admin Max: 5%	251,578 +	2.413%
	10,424,649	
SR Admin/NonDirect/Quality Max: 22%	1,840,075 +	17.7%
	10,424,649	
SR Quality Min: 4%	922,833 +	8.9%
	10,424,649	
SR Match Max: \$167,886	129,551.97	
Dollar-for-Dollar Match:	129,551.97	
Program Assessment: \$243	0.00	
VPK Admin Max: 4%	107,374	3.223%
	3,331,748	
PDG Admin Max: 5%		0.0%
CRRSA Admin Max: 5%		0.0%
ARPA Stabilization**	3-Yr Admin Exp	3-Yr Admin %
Admin Max: 5%	189,626	1.0%
	3-Yr Total Exp	
	19,453,529	

ARPA Discretionary Admin Max: 5%
 ARPA Early Learning Discretionary Grant Program Admin Max: 5%
 ARPA Homelessness Admin Max: 5%

YTD MATCH SUMMARY

Cost Type	Cash in EFSM	Cash not in EFSM	Total Cash
Direct Service	160,375.02	.00	160,375.02
Admin	.00	.00	0.00
All Non Direct	.00	.00	0.00
Quality	.00	.00	0.00

PROGRAM TOTALS

	Budget	Expenditure	Balance	% of Budget Spent
SR Total	17,324,851	10,264,274	7,060,577	59.2%
SR Admin	580,600	251,578	329,022	43.3%
SR Non-Direct	1,203,995	665,665	538,331	55.3%
SR Quality	1,485,448	922,833	562,615	62.1%
SR Direct Services*	14,054,808	8,424,198	5,630,610	59.9%
Quality Performance	756,699	590,486	166,213	78.0%
SR Match	167,886	129,552	38,334	77.2%
Program Assessment				0
Special Needs	165,805		165,805	0
Gold Seal	326,425	203,534	122,891	62.4%
PreSchool Development				0
VPK Total	4,928,739	3,439,122	1,489,617	69.8%
VPK Admin	189,567	107,374	82,193	56.6%
VPK DS	4,739,172	3,331,748	1,407,424	70.3%
VPK Additional Funds	526,409	14,405	512,004	2.7%
VPK PA	42,829	37,532	5,297	87.6%
CRRSA	2,332		2,332	0
ARPA Stabilization	1,444,753	1,402,355	42,398	97.1%
ARPA Discretionary	404,688	383,610	21,078	94.8%
ARPA Early Learning Discretionary	4,987,840	3,554,209	1,433,631	71.3%
ARPA Homelessness				0
ESSER	243		243	0

* Includes SR Match
 ** FY23 Admin Expenditures are current through 8/15/23

SR/VPK Status Report Week of 4/1/24-4/7/24

SR Children Currently Enrolled by Age by Funding as of 4/7/2024

FUNDER	Pri 1		Pri 2/3		Pri 4/5	Pri 6/7	SRMT	TOTALS
	TANF	TANF WKG	PS	PS-RCG	TCC	ECON		
BILLING CODE	BG3	BG3W	BG1	BG3R	BG5	BG8	BG8	
INFANT	3	0	17	0	0	84	6	110
TODDLER	2	1	45	0	1	178	10	237
2YR	7	2	35	2	2	273	16	337
PR3	4	2	40	1	2	317	14	380
PR4	2	0	32	1	0	304	13	352
PR5	3	2	24	3	2	166	5	205
SCHOOL AGE	3	3	48	11	3	926	19	1013
TOTAL BY FUNDER	24	10	241	18	10	2248	83	2634

Wait List Update as of 4/7/2024

Information by Child	Wait List Activity Update					
	Applied	Children	Notice	Applied	Children	Notice
Pri 6: Birth to Sch Age	369	08/28-09/03	43	02/06/24	12/25-12/31	16
Pri 7a: 5-9 Children with Pri 6 Siblings	84	09/04-09/10	26	02/20/24	01/01-01/07	37
Pri 7b: 5-9 Children w/ No Pri 6 Siblings	23	09/11-09/17	24	03/06/24	01/08-01/14	30
Pri 7c: 10-12 Other Children	25	09/18-09/24	15	03/19/24	01/15-01/21	33
SRMT	89	09/25-10/1	20	03/19/24	01/22-01/28	25
Total on Wait List	590	10/2-10/8	28	03/25/24	01/29-02/04	28
		10/9-10/15	18	04/03/24	02/05-02/11	25
		10/16-10/22	11	04/03/24	02/12-02/18	29
		10/23-10/29	35		02/19-02/25	18
		10/30-11/05	17		02/24-03/03	21
Week of 4/1/24-4/7/24		11/06-11/12	26		03/04-03/10	22
Total New Enrollments	19	11/13-11/19	33		03/11-03/17	21
Total Redeterminations	34	11/20-11/26	6		03/18-03/24	26
Total Re-Enrollments	2	11/27-12/03	25		03/25-04/01	22
Total Terminations	29	12/04-12/10	31		04/02-04/08	37
		12/11-12/17	11			
		12/18-12/24	16			

School Readiness Data by Fiscal Year

FY 23/24	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
New Enrollments	95	166	95	99	73	78	90	110	91			
Redeterminations	155	150	175	171	132	97	147	117	146			
Re-Enrollments	12	18	10	8	5	16	10	7	11			
Terminations	118	172	144	119	89	84	69	65	64			

VPK 23/24 Program Year

Adhoc Reports	Submtd	Approved	Enrolled	Rejected
School Year	0	2189	1596	45
Summer	0	7	NA	8

VPK 24/25 Program Year

Adhoc Reports	Submtd	Approved	Enrolled	Rejected
School Year	31	995	NA	68
Summer	2	2	NA	1

ELC ESCAMBIA FY23/24 WAIT LIST PULL RESULTS SUMMARY

		Parent Data								Transition Data (Waiting for Provider) - Note 1								Child Data			
Wait List Pulls Complete																					
Pull Date	Applied Range	Families In Pull	No Purpose for Care	Over Income	Declined Services	No Provider Chosen	Elig Started Not Complete	No Response	Families Enrolled	Families Wtg Provider	Child Wtg for Provider	Children Waiting for Provider by Age Group							# Children In Pull	# Children Enrolled	% Children Enrolled
												Inf	1	2	3	4	5	Sch			
07/06/23	12/12-01/08	11	0	0	1	0	0	1	9									18	14	78%	
07/11/23	01/09-01/22	16	0	0	1	1	0	7	7									34	10	29%	
07/18/23	01/23-03/05	71	0	1	8	3	3	18	38									117	65	56%	
07/26/23	03/06-03/19	18	0	0	4	0	4	3	7									28	10	36%	
08/09/23	03/21-03/27	10	0	0	0	1	2	0	7									14	9	64%	
08/15/23	03/28-04/09	21	0	0	1	0	4	4	12									41	20	49%	
08/22/23	04/10-04/16	8	0	0	2	2	1	0	3									14	4	29%	
09/26/23	04/17-04/23	15	0	0	0	3	1	1	10									27	17	63%	
10/03/23	04/24-04/30	15	0	0	0	1	3	3	8									27	9	33%	
10/24/23	05/01-05/14	28	1	1	0	2	4	10	10									53	14	26%	
11/01/23	05/15-05/28	24	0	0	3	1	5	3	12									51	16	31%	
11/14/23	05/29-06/11	26	0	0	1	2	4	7	12									48	21	44%	
11/28/23	06/12-06/25	15	0	0	1	0	2	5	7									24	12	50%	
12/14/23	06/26-07/02	15	0	0	0	0	0	8	7									29	12	41%	
01/04/24	07/03-07/16	18	0	1	0	1	3	3	10									33	17	52%	
01/10/24	07/17-07/23	8	0	0	0	1	3	1	3									15	4	27%	
01/18/24	07/24-08/06	36	0	0	1	4	10	7	14									64	22	34%	
01/24/24	08/07-08-13	29	0	0	0	3	4	9	13									49	19	39%	
01/30/24	08/14-08/27	36	0	0	0	3	9	13	11									49	16	33%	
02/06/24	08/28-09/03	22	2	0	0	0	5	5	10									35	15	43%	
02/20/24	09/04-09/11	13	0	1	0	0	4	2	3	3	8	0	2	2	0	1	0	3	22	3	14%
03/06/24	09/12-09/18	11	0	0	0	0	3	3	3	2	3	0	1	0	0	1	0	1	17	3	18%
Totals: Pulls Completed		466	3	4	23	28	74	113	216	5	11	0	3	2	0	2	0	4	809	332	41%
Family No Care Percentage		53%	1%	1%	5%	6%	16%	24%	46%	1%											
Wait List Pulls Still In Process - Note 2																					
03/19/24	09/19-10/02	19	0	0	1	0	7	8	2	1	1	0	0	1	0	0	0	31	2	6%	
03/25/24	10/03-10/08	16	0	0	0	0	3	11	1	1	1	0	0	0	0	1	0	0	25	1	4%
04/03/24	10/9-10/22	16	0	0	0	0	0	14	2									24	3	13%	
Totals: Pulls in Process		51	0	0	1	0	10	33	5	2	2	0	0	1	0	1	0	0	80	6	8%
4/7/2024		Note 1: Transition data is not counted in Families or Child Data.								Note 2: Families less than 30 days from initial W/L pull.											

PS CHILDREN PENDING PROVIDER

DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT
01/07/24	34	02/04/24	48	02/18/24	50	03/03/24	56	03/17/24	48	03/31/24	49
01/14/24	42	02/11/24	50	02/25/24	48	03/10/24	58	03/24/24	50	04/07/24	53

Contracting and Fraud Summary Report FY23-24 (11)

ACTIVE SCHOOL READINESS PROVIDERS						
	FY 2023-2024					
Provider Type	FY 21-22	FY 22-23	Previous Total	Providers Added	Providers Removed	Current Total
LFCCH	13	13	14	0	0	14
RFCCH	5	5	4	0	0	4
Licensed Center	57	54	56	0	0	56
Licensed Exempt Center	10	12	10	0	0	10
After School Only	0	0	0	0	0	0
Total Active SR Providers	85	84	84	0	0	84

NEW CONTRACTED SCHOOL READINESS PROVIDERS						
	FY 2023-2024					
Provider Type	FY 21-22	FY 22-23	Previous Total	New Contracts	Total New Contracts	
Homes (LFCCH & RFCCH)	3	0	1	0	1	
Licensed Center	8	6	5	0	5	
Licensed Exempt Center	2	2	0	0	0	
After School Only	0	0	0	0	0	
Total New SR Contracts	13	8	6	0	6	

PROVIDER SR CONTRACT TERMINATIONS						
	FY 2023-2024					
Provider Type	FY 21-22	FY 22-23	Previous Total	New Terms	Termination Reasons	Current Total
LFCCH	1	0	0	0		0
RFCCH	3	0	1	0		1
Licensed Center	2	7	2	0		2
Licensed Exempt Center	2	0	2	0		2
Total Provider Choice Terminations	8	7	5	0		5

COALITION SR CONTRACT TERMINATIONS						
	FY 2023-2024					
Provider Type	FY 21-22	FY 22-23	Previous Total	New Terms	Termination Reasons	Current Total
Licensed	1	3	1	0		1
Exempt	0	0	0	0		0
Registered FCCH	1	0	0	0		0
Total Coalition Contract Terminations	2	3	1	0		1

TOTAL CONTRACT TERMINATIONS	10	10	6	0		6
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Termination Reason Key	
1= Provider Choice - Retired	8= Insurance Non-Compliance
2= Provider Choice - Low enrollments	9= VPK Improvement Plan Non-Compliance
3= Provider Choice - No reason given	10= Fraud Referral
4= Change in status (i.e. Licensed)	11= VPK -No VPK Director
5= Contract Non-Compliance	12= Prior Year Contract Non-Renewal
6= DEL/ELC Policy Non-Compliance	13= Provider Required to Close
7= ASQ Non-Compliance	

Contracting and Fraud Summary Report FY23-24 (11)

ACTIVE VPK PROVIDERS						
			FY 2023-2024			
Provider Type	FY 21-22	FY 22-23	Previous Total	Providers Added	Providers Removed	Current Total
Licensed	46	47	44	0	1	43
Licensed Exempt	11	11	12	0	0	12
School District	14	16	16	0	0	16
Total Active VPK Providers	71	74	72	0	1	71
NEW CONTRACTED VPK PROVIDERS						
			FY 2023-2024			
Provider Type	FY 21-22	FY 22-23	Previous Total	New Contracts	Total New Contracts	
Licensed	6	3	2	0	2	
Licensed Exempt	2	0	1	0	1	
Total New VPK Contracts	8	3	3	0	3	
PROVIDER VPK CONTRACT TERMINATIONS						
			FY 2023-2024			
Provider Type	FY 21-22	FY 22-23	Previous Total	New Terms	Termination Reasons	Current Total
Licensed Center	0	4	4	0		4
Licensed Exempt Center	0	0	0	0		0
Total Provider Choice Terminations	0	4	4	0		4
COALITION CONTRACT TERMINATION						
			FY 2023-2024			
Provider Type	FY 21-22	FY 22-23	Previous Total	New Terms	Termination Reasons	Current Total
Licensed	1	1	0	1	5=1	1
Exempt	1	0	0	0		0
Total Coalition Contract Terminations	2	1	0	1		1
TOTAL CONTRACT TERMINATIONS	2	5	4	1		5
TOTAL VPK ONLY PROVIDERS						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
	39	41	34	37	39	35
Fraud Summary						
Pending Action	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Total Cases	1	0	0	0	6	11
Active Client	0	0	0	0	5	2
Active Provider	1	0	0	0	0	0
Restitution Submitted	\$63,514.00	\$0.00	\$0.00	\$0.00	\$154,280.00	\$2,711,710.00
Pending Client	3	3	3	0	5	7
Pending Provider	2	0	0	0	0	1
Potential Restitution	\$189,335.20	\$0.00	\$0.00	\$0.00	\$152,811.00	\$2,711,710.00
Closed or Adjudicated	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Client	1	0	0	0	1	3
Provider	0	0	0	0	0	0
Restitution Ordered	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Restitution Ordered Prior to July 2015	\$174,566.00					

ARPA Curriculum Grant								
	ARDAD	\$20,234.00	ARPCR			\$384,454.00	Total Grant	\$404,688.00
Admin Month	Admin Obligated	Paid	Planned Use	Planned	Obligated	Paid	Total Planned	Total Paid
OCT	\$ 596.68	\$ 596.68	Grant Payments	\$ 116,593.79	\$ 116,593.79	\$ 116,593.79	\$ 117,190.47	\$ 117,190.47
NOV	\$ 826.36	\$ 826.36	TS Curriculum Kits	\$ 185,730.00	\$ 185,730.00	\$ 192,685.75	\$ 186,556.36	\$ 193,512.11
DEC	\$ 1,866.04	\$ 1,866.04	AL's Pal's Kits	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00	\$ 32,866.04	\$ 32,866.04
JAN	\$ 41.47	\$ 41.47	Creative Training *	\$ 24,465.00	\$ 24,465.00		\$ 24,506.47	\$ 41.47
FEB	\$ 2,453.42	\$ 2,453.42	Nemours TTT Kits	\$ 3,243.00	\$ 3,243.00	\$ 3,243.00	\$ 5,696.42	\$ 5,696.42
MAR			Nemours TTT	\$ 3,270.00	\$ 3,270.00	\$ 1,760.00	\$ 3,270.00	\$ 1,760.00
APR			TS INT Trng *			\$ 3,495.00	\$ -	\$ 3,495.00
MAY							\$ -	\$ -
JUN							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
							\$ -	\$ -
	\$ 5,783.97	\$ 5,783.97		\$ 364,301.79	\$ 364,751.79	\$ 348,777.54	\$ 370,085.76	\$ 354,561.51

Unspent Balances \$34,602.24 \$50,126.49

Paid data is from DEL invoices through the month of:

Feb-24

ARPA Early Learning Discretionary Grant											
	ADGAD	\$249,392.00	ADGCR				\$100,000.00	ADGKR			\$60,233.20
Admin Month	Admin Obligated	Paid	Planned Use	Planned	Obligated	Paid	Planned Use	Planned	Obligated	Paid	
AUG	\$ 3,181.50	\$ 3,181.50	TS Kits				T2K Supplies	\$ 25,016.70	\$ 25,016.70	\$ 25,016.70	
SEP	\$ 6,928.14	\$ 6,928.14					T2K Supplies	\$ 4,551.30	\$ 4,551.30	\$ 4,551.30	
OCT	\$ 9,953.48	\$ 9,953.48					T2K Supplies	\$ 1,328.66	\$ 1,328.66		
NOV	\$ 16,393.14	\$ 16,393.14					T2K Supplies	\$ 101.75	\$ 101.75	\$ 101.75	
DEC	\$ 11,010.14	\$ 11,010.14					Outreach	\$ 1,149.26	\$ 1,149.26	\$ 1,149.26	
JAN	\$ 18,241.94	\$ 18,241.94					Lakeshore	\$ 142.87	\$ 142.87		
FEB	\$ 10,976.02	\$ 10,976.02					Amazon	\$ 784.32	\$ 784.32		
MAR							Amazon	\$ 11,752.07	\$ 11,752.07		
APR											
MAY											
JUN											
	\$ 76,684.36	\$ 76,684.36		\$ -	\$ -	\$ -		\$ 44,826.93	\$ 44,826.93	\$ 30,819.01	

	ADGLS			\$383,214.80	ADGOF			\$225,000	ADGSM				\$2,020,000.00
Planned Use	Planned	Obligated	Paid	Planned Use	Planned Amount	Obligated	Paid	Planned Use	Planned	Obligated	Paid		
Marco Polo	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	Ready Rosie	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	Supply Mini Grant	\$ 2,020,000.00	\$ 2,015,000.00	\$ 2,015,000.00		
LENA	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	Outreach Supplies	\$ 13,347.66	\$ 13,347.66	\$ 13,347.66						
Tablets (MarcoPolo)	\$ 29,006.60	\$ 29,006.20		Lamar	\$ 10,500.00	\$ 10,500.00	\$ 4,500.00						
Tablets Rd 2	\$ 29,000.00	\$ 29,000.00		Outreach Supplies	\$ 293.03	\$ 293.03	\$ 293.03						
				VPK Catendars	\$ 4,500.00	\$ 4,500.00							
				Web Development	\$ 8,700.00	\$ 8,700.00							
				Amazon	\$ 10,490.00	\$ 10,490.00							
				Lakeshore	\$ 1,069.57	\$ 1,069.57	\$ 1,069.57						
				Amazon Sues Day	\$ 282.92	\$ 282.92	\$ 282.92						
				First books	\$ 2,520.50	\$ 2,520.50	\$ 2,520.50						
	\$ 380,506.60	\$ 380,506.20	\$ 322,500.00		\$ 91,703.68	\$ 91,703.68	\$ 62,013.68		\$ 2,020,000.00	\$ 2,015,000.00	\$ 2,015,000.00		

Unspent Balance \$2,708.60 \$60,714.80 Unspent Balance \$133,296.32 \$162,986.32 Unspent Balance \$5,000.00
 Move balance to ADWIE w/revision

	ADGTP			\$250,000	ADWIE				\$ 850,000.00	ADWIQ				\$ 850,000.00
Planned Use	Planned	Obligated	Paid	Planned Use	Planned	Obligated	Paid	Planned Use	Planned	Obligated	Paid			
Various	\$ 21,491.64	\$ 21,491.64	\$ 21,491.64	Workforce grant	\$ 850,000.00			Workforce Grant	\$ 850,000.00	\$ -				
TS PD Mem	\$ 5,700.00	\$ 5,700.00	\$ 5,700.00											
Discovery Source	\$ 3,200.00	\$ 3,200.00												
BLI Stipends	\$ 50,000.00	\$ 40,000.00												
BLI Contract	\$ 25,000.00	\$ 25,000.00												
SBDC Contract	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00											
CPR Trng Sup Red Cros	\$ 957.38	\$ 957.38												
	\$ 126,349.02	\$ 116,349.02	\$ 47,191.64		\$ 850,000.00	\$ -	\$ -		\$ 850,000.00	\$ -	\$ -			

Unspent Balance \$133,650.98 \$202,808.36 Unspent Balance \$850,000.00 \$850,000.00 Unspent Balance \$850,000.00 \$850,000.00

Total Grant			\$ 4,987,840.00
OCA Code	NOA Amount	Total Planned	Total Paid
ADGAD	\$ 249,392.00	\$ 249,392.00	\$ 76,684.36
ADGCR	\$ 100,000.00	\$ -	\$ -
ADGKR	\$ 60,233.20	\$ 44,826.93	\$ 30,819.01
ADGLS	\$ 389,214.80	\$ 380,506.60	\$ 322,500.00
ADGOF	\$ 225,000.00	\$ 91,703.68	\$ 62,013.68
ADGSM	\$ 2,020,000.00	\$ 2,020,000.00	\$ 2,015,000.00
ADGTP	\$ 250,000.00	\$ 125,349.02	\$ 47,191.64
ADWIE	\$ 850,000.00	\$ 850,000.00	\$ -
ADWIQ	\$ 850,000.00	\$ 850,000.00	\$ -
	\$ 4,987,840.00	\$ 4,612,778.23	\$ 2,554,208.69
Unspent Balance		\$ 375,061.77	\$ 2,433,631.31

Paid data is from DEL Invoice for the month of:

Feb-24



Fall 2023 Florida Assessment of Student Thinking (FAST) Progress Monitoring 1 District Results

Note: *Per Rule 6M-8.601, F.A.C., adopted by the State Board of Education on May 16, 2018, a score of 500 or higher on the FLKRS Star Early Literacy assessment administered to kindergarten students during the first 30 days of the school year indicates a student is "ready for kindergarten." Florida is transitioning to FAST progress monitoring, beginning with the 2022-23 school year. A score of 690 on the FAST Star Early Literacy Assessment is equivalent to a score of 500 on the FLKRS Star Early Literacy assessment. Results are based on the first assessment administered to each student.

District Number	District Name	Fall 2023 FAST Kindergarten Results			VPK Completers (Attended 70% or more of VPK Program Hours)			Kindergarten Students that did not Attend VPK/Unmatched to a VPK Record		
		Number of Test Takers	Number "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Percentage "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Number of Test Takers	Number of VPK Completers "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Percentage of VPK Completers "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Number of Test Takers	Number "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Percentage "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*
00	Florida	186,417	95,494	51%	101,348	64,394	64%	65,520	23,780	36%
01	ALACHUA	1,934	1,016	53%	947	597	63%	686	314	46%
02	BAKER	351	143	41%	228	109	48%	90	24	27%
03	BAY	2,038	964	47%	683	416	61%	1,073	456	42%
04	BRADFORD	253	123	49%	124	75	60%	84	31	37%
05	BREVARD	5,008	3,045	61%	3,260	2,283	70%	1,245	542	44%
06	BROWARD	15,767	7,991	51%	8,498	5,527	65%	5,748	1,952	34%
07	CALHOUN	160	90	56%	51	39	76%	86	40	47%
08	CHARLOTTE	1,020	581	57%	532	361	68%	356	159	45%
09	CITRUS	1,054	460	44%	580	312	54%	368	116	32%
10	CLAY	2,597	1,545	59%	1,527	1,052	69%	785	364	46%
11	COLLIER	3,074	1,338	44%	1,505	865	57%	1,358	401	30%
12	COLUMBIA	801	417	52%	446	273	61%	251	103	41%
13	MIAMI-DADE	20,340	10,067	49%	11,401	6,676	59%	7,240	2,785	38%
14	DE SOTO	266	68	26%	90	38	42%	148	23	16%
15	DIXIE	167	92	55%	79	51	65%	72	36	50%
16	DUVAL	9,457	4,333	46%	4,913	2,862	58%	3,405	1,112	33%
17	ESCAMBIA	2,759	1,366	50%	1,181	756	64%	1,270	487	38%
18	FLAGLER	853	454	53%	500	323	65%	261	93	36%
19	FRANKLIN	90	36	40%	33	19	58%	41	10	24%
20	GADSDEN	344	156	45%	178	105	59%	121	40	33%
21	GILCHRIST	241	118	49%	146	83	57%	72	26	36%
22	GLADES	142	79	56%	97	60	62%	28	14	50%
23	GULF	111	44	40%	48	27	56%	53	13	25%
24	HAMILTON	116	43	37%	45	25	56%	63	17	27%
25	HARDEE	333	114	34%	141	52	37%	152	44	29%
26	HENDRY	756	411	54%	304	162	53%	377	210	56%
27	HERNANDO	1,640	829	51%	925	575	62%	535	184	34%
28	HIGHLANDS	813	366	45%	394	206	52%	298	123	41%
29	HILLSBOROUGH	14,659	7,628	52%	7,742	5,061	65%	5,207	1,910	37%
30	HOLMES	220	89	40%	116	59	51%	80	19	24%
31	INDIAN RIVER	1,201	665	55%	682	432	63%	410	196	48%
32	JACKSON	526	216	41%	265	132	50%	199	58	29%
33	JEFFERSON	53	14	26%	1	1	100%	37	8	22%
34	LAFAYETTE	100	38	38%	51	23	45%	43	13	30%

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Fall 2023 Florida Assessment of Student Thinking (FAST) Progress Monitoring 1 District Results

Note: *Per Rule 6M-8.601, F.A.C., adopted by the State Board of Education on May 16, 2018, a score of 500 or higher on the FLKRS Star Early Literacy assessment administered to kindergarten students during the first 30 days of the school year indicates a student is "ready for kindergarten." Florida is transitioning to FAST progress monitoring, beginning with the 2022-23 school year. A score of 690 on the FAST Star Early Literacy Assessment is equivalent to a score of 500 on the FLKRS Star Early Literacy assessment. Results are based on the first assessment administered to each student.

District Number	District Name	Fall 2023 FAST Kindergarten Results			VPK Completers (Attended 70% or more of VPK Program Hours)			Kindergarten Students that did not Attend VPK/Unmatched to a VPK Record		
		Number of Test Takers	Number "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Percentage "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Number of Test Takers	Number of VPK Completers "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Percentage of VPK Completers "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Number of Test Takers	Number "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*	Percentage "Ready for Kindergarten" (Scoring 690+ on FAST Star Early Literacy Assessment)*
00	Florida	186,417	95,494	51%	101,348	64,394	64%	65,520	23,780	36%
35	LAKE	3,378	1,912	57%	1,928	1,282	66%	1,100	480	44%
36	LEE	6,333	3,107	49%	3,188	2,024	63%	2,500	829	33%
37	LEON	2,211	1,182	53%	1,122	787	70%	780	288	37%
38	LEVY	398	192	48%	223	127	57%	128	45	35%
39	LIBERTY	88	46	52%	38	28	74%	42	15	36%
40	MADISON	166	87	52%	72	45	63%	75	32	43%
41	MANATEE	3,505	1,810	52%	1,950	1,301	67%	1,204	377	31%
42	MARION	2,971	1,462	49%	1,377	882	64%	1,147	401	35%
43	MARTIN	1,074	631	59%	722	503	70%	280	98	35%
44	MONROE	627	314	50%	354	214	60%	226	82	36%
45	NASSAU	868	460	53%	483	299	62%	290	116	40%
46	OKALOOSA	2,253	1,075	48%	1,158	736	64%	904	281	31%
47	OKEECHOBEE	440	172	39%	230	114	50%	164	43	26%
48	ORANGE	12,985	6,470	50%	7,202	4,603	64%	4,537	1,445	32%
49	OSCEOLA	4,381	1,965	45%	2,241	1,300	58%	1,720	533	31%
50	PALM BEACH	12,717	6,299	50%	7,403	4,629	63%	3,990	1,201	30%
51	PASCO	5,685	3,231	57%	3,600	2,423	67%	1,575	607	39%
52	PINELLAS	5,909	3,453	58%	3,637	2,556	70%	1,616	634	39%
53	POLK	7,815	3,437	44%	3,289	1,926	59%	3,519	1,148	33%
54	PUTNAM	676	302	45%	325	186	57%	242	82	34%
55	ST. JOHNS	3,142	2,155	69%	2,301	1,702	74%	651	348	53%
56	ST. LUCIE	2,949	1,384	47%	1,613	926	57%	957	299	31%
57	SANTA ROSA	1,859	1,100	59%	882	603	68%	820	427	52%
58	SARASOTA	2,703	1,544	57%	1,263	855	68%	1,159	542	47%
59	SEMINOLE	3,961	2,524	64%	2,609	1,926	74%	961	415	43%
60	SUMTER	664	365	55%	363	233	64%	232	102	44%
61	SUWANNEE	407	181	44%	187	108	58%	158	48	30%
62	TAYLOR	217	128	59%	108	72	67%	86	44	51%
63	UNION	196	90	46%	136	77	57%	46	9	20%
64	VOLUSIA	3,982	2,040	51%	2,415	1,481	61%	1,093	388	35%
65	WAKULLA	377	204	54%	184	118	64%	144	67	47%
66	WALTON	821	403	49%	355	235	66%	391	144	37%
67	WASHINGTON	253	126	50%	111	69	62%	106	41	39%
71	FL VIRTUAL	277	192	69%	31	21	68%	214	157	73%

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Fall 2023 Florida Assessment of Student Thinking (FAST) Progress Monitoring 1 District Results

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00	Florida	186,417	95,494	51%	101,348	64,394	64%	65,520	23,780	36%
72	FAU LAB SCH	208	165	79%	146	116	79%	33	27	82%
73	FSU LAB SCH	209	157	75%	174	133	76%	26	18	69%
74	FAMU LAB SCH	32	23	72%	18	14	78%	6	4	67%
75	UF LAB SCH	57	42	74%	38	29	76%	16	10	63%
80	IDEA PUB SCH	379	125	33%	159	74	47%	140	30	21%

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2024 EARLY LEARNING LEGISLATIVE SESSION WRAP UP

Fiscal Year 2024-25 Budget Highlights for Early Learning

\$1.7 billion for Early Learning programs

School Readiness (SR) Program Funding

- **\$1.2 billion** for SR – maintains current ELC level of funding and introduces New Funding

Current funding:

- \$70 million Gold Seal differentials
- \$40 million for SR Pay Differential Program
- \$30 million for SR Match Program, aligned to 70% State Median Income
- \$5 million Special Needs differentials
- \$950K for allocation of fraud restitution recoupment
- Authority to reallocate SR between coalitions with 14-day notice to House, Senate, and Governor’s office

New funding:

- \$59.9 million in nonrecurring for SR Hold Harmless
- \$46.4 million in recurring GR for Provider Rate Increases
- \$40 million in nonrecurring placed in reserve for SR Expanded Services
- \$20 million in nonrecurring placed in reserve for SR Waitlist

- **\$34.3 million** for Partnerships for SR – maintains current levels and introduces New Funding

- \$17 million for T.E.A.C.H.
 - Maintains current funding level in recurring funds; additional \$7 million in nonrecurring funds
 - **State level** contract with the Children’s Forum
- \$4.5 million for Help Me Grow Florida Network
 - Maintains current funding level which includes \$1.8 million in recurring funds and Senate offers an additional \$2.7 million in nonrecurring funds
- \$3.9 million for HIPPY
 - Maintains current funding levels of \$1.4 million recurring and \$2.5 million nonrecurring
 - **State level** contract with University of South Florida
- \$3.5 million for implementation of SR program assessment and child assessment
 - Maintains current funding level in recurring funds; supports **state level** contracts for implementation (Teachstone, WELS, Brookes, QPS, and SR Regional Facilitator)
 - **State level** contract with the Children’s Forum
- \$3 million for system of professional development
 - Maintains current funding level for **state level** contract (currently being competitively procured)



2024 EARLY LEARNING LEGISLATIVE SESSION WRAP UP

- \$700,000 for Jewish Pre-School Re-imagined & Young Adults
- \$500,000 for Florida Early Learning Corps Literacy Tutors
- \$500,000 for The Galileo Early Learning Center/Promoting Teacher Retention
- \$350,000 for Tiny Talkers Preschool Initiative
- \$325,000 for PEARLS
- \$71,000 for Brain Bag Literacy Program
- \$75,000 for Childcare Network Playgrounds for Military Communities - Bay County

Voluntary Prekindergarten Education Program

- \$434.1 million for VPK Program – **ELC level**
 - School Year BSA increases from \$2,941 to \$3,029
 - Summer BSA increases from \$2,511 to \$2,586
 - Increases administrative costs from 4% to 5% (HB 5101)
- \$4.9 million for VPK program assessments and regional facilitators – Maintains current nonrecurring funds
 - \$2.8 million for VPK Child Care Program Assessments – ELC level
 - \$1.2 million for VPK Public/Non-Public Schools Program Assessments – ELC level
 - \$900K for VPK regional facilitators – **state level** contracted staff
- \$4.1 million to establish the Summer Bridge Program – **school districts** (HB 5101)
 - VPK students scoring below the tenth percentile on CSPM
 - Four hours of instruction per day for a minimum of 100 total hours

Additional Budget Investments

- \$300,000 – Customer Service Satisfaction Survey
- \$23 Million – School Readiness Plus Program (funded through HB 1267)

Back of Bill Sections

- Revert and reappropriate unexpended balances of ARPA Discretionary funds (not including the \$315M Discretionary Grant Program) for uses authorized in the ARP Act
- Revert and reappropriate unexpended balances of the Hurricane Ian Child Care Disaster funds, pursuant to budget amendment EOG #B2024-B0290, for the same purpose



2024 EARLY LEARNING LEGISLATIVE SESSION WRAP UP

2024 Policy Highlights for Early Learning

Six bills passed this session directly impacting Early Learning

HB 5101 – Education Conforming Bill

- Revises School Readiness allocation methodology to be based on proportionate share of estimated full-time enrollment equivalents, adjusted by a rate index to account for approved provider reimbursement rates.
- Requires the Department to adopt and coalitions to implement a sliding fee scale that increases a parent’s contribution as family income increases.
- Provides early learning literacy skill instructional support through a Summer Bridge Program to VPK students who exhibit a substantial deficiency and scored below the 10th percentile on the final administration of the progress monitoring assessment.
- Increases the VPK administration percentage by 1 percent for a total of 5 percent, allowing coalitions to better support quality initiatives for VPK accountability.
- Beginning with the 2023-2024 program year, requires the Department to adopt a methodology for calculating each private prekindergarten provider's and public school provider's performance metric.
- Beginning with 2024-2025 program year, requires the Department to assign a designation to private prekindergarten providers or public schools within 45 days after the conclusion of the program.

HB 1267 – Economic Self Sufficiency

- Creates School Readiness Plus Program to extend benefits for School Readiness families from 85% to 100% of the State Median Income.
- Requires early learning coalitions to administer the program.
- Requires early learning coalitions to provide access to the benefit management and career planning tool.
 - Requires coalitions to consider family income and a required parent copayment that increases in relation to the family income when establishing the subsidy for the program.
- Provides \$23 Million for implementation of the program, with 5% for administrative costs. Holds the funds in reserve upon submission of a detailed allocation plan developed by the department in collaboration with the early learning coalitions.

HB 1361 – Education

- New Worlds Scholarship Accounts
 - Expands eligibility for New Worlds Scholarship Accounts to children in the VPK program who exhibit substantial deficiency in early literacy or mathematics skills on most recent progress monitoring.



2024 EARLY LEARNING LEGISLATIVE SESSION WRAP UP

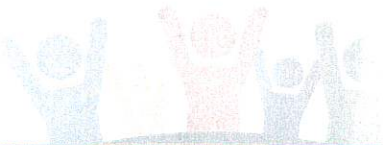
- Requires school districts and private prekindergarten providers to notify parents of eligible students of the process to request and receive a scholarship when providing progress monitoring results.
- New Worlds Reading Initiative
 - Names University of Florida Lastinger Center for Learning as the Administrator of the New Worlds Reading Initiative.
 - Requires the Department to provide named administrator with progress monitoring data for eligible PreK – 12 students within 30 days after close of each progress monitoring period.
- Creates New Worlds Tutoring Program to support school districts and schools in improving student achievement in reading and mathematics.
- Codifies the University of Florida Lastinger Center for Learning in Statute with directive to:
 - Develop & administer program to improve achievement outcomes in early learning, literacy and mathematics
 - Provide professional learning for educators to improve the quality of instruction in early learning, literacy and mathematics, to include development of competency-based micro-credentials provided at low or no-cost, on-line or in-person
 - Provide TA and support to districts and schools in improving student achievement
 - Conduct & publish research on teaching and learning in early learning, literacy and mathematics as well as professional learning for educators
 - Administer the newly created New Worlds Tutoring Program
 - Collaborate with school districts on implementation of AI digital learning programs and award grant funds to eligible recipients (\$2M)

SB 7002 – Deregulation/School District Finance, Facilities, Administration and Oversight

- Allows newly hired VPK teachers/personnel 45 days from the date of hire to complete the required early literacy courses.

SB 7004 – Deregulation/Assessment and Accountability, Instruction, and Education Choice

- Allows School Districts to contract with private voluntary prekindergarten providers for provision of the Summer VPK Program.
- Revises coalition plan submission to Department from every 2 years to every 3 years (to align with CCDF plan cycle).
- Includes VPK students in school districts student progression plans.
- Expands the allocation of remedial and supplemental instruction resources to VPK students who have deficiencies in early literacy and early math.
- Expands requirements pertaining to parental notification to students in public school VPK programs that exhibit substantial deficiencies in early literacy and early math skills based upon the results of the midyear or final administration of the CSPM.



2024 EARLY LEARNING LEGISLATIVE SESSION WRAP UP

- Revises the administration of CSPM in Summer VPK programs to 2 times during the program rather than 3.

HB 7073 – Taxation

- Creates Child Care Tax Credit Program:
 - Provides tax credits to taxpayers who operates an eligible child care facility for the taxpayer's employees (tax credit in the amount of 50 percent of startup costs and \$300 a month for each eligible child enrolled, with maximum tax credit amounts established); OR
 - Provides tax credits to taxpayers who makes payments to an eligible child care facility in the name and for the benefit of an employee employed by the taxpayer (tax credit in the amount of 100% of eligible payments up to max of \$3600 a year per eligible child, with maximum tax credit amounts established).
 - Maximum amount of tax credits available for Fiscal Years 2024-25, 2025-26 and 2026-27 is \$5 Million.

Care Level	Escambia				Santa Rosa				Duval			
	July 1, 2022 Rates	2024-25 Proposed	Difference	% Increase	July 1, 2022 Rates	2024-25 Proposed	Difference	% Increase	July 1, 2022 Rates	2024-25 Proposed	Difference	% Increase
Center - INF	\$ 36.72	\$ 48.60	\$ 11.88	24.44%	\$ 45.00	\$ 48.09	\$ 3.09	6.43%	\$ 50.00	\$ 50.36	\$ 0.36	0.71%
Center - TOD	\$ 33.00	\$ 39.79	\$ 6.79	17.06%	\$ 37.00	\$ 38.48	\$ 1.48	3.85%	\$ 37.40	\$ 41.47	\$ 4.07	9.81%
Center - 2YR	\$ 31.00	\$ 36.79	\$ 5.79	15.74%	\$ 34.00	\$ 36.06	\$ 2.06	5.71%	\$ 35.70	\$ 38.67	\$ 2.97	7.68%
Center - PR3	\$ 29.00	\$ 29.00	\$ -	0.00%	\$ 29.00	\$ 29.00	\$ -	0.00%	\$ 28.50	\$ 28.97	\$ 0.47	1.62%
Center - PR4	\$ 28.00	\$ 28.00	\$ -	0.00%	\$ 29.00	\$ 29.00	\$ -	0.00%	\$ 27.75	\$ 27.75	\$ -	0.00%
Center - PR5	\$ 27.00	\$ 27.00	\$ -	0.00%	\$ 28.00	\$ 28.00	\$ -	0.00%	\$ 27.75	\$ 27.75	\$ -	0.00%
Center - SCH	\$ 24.00	\$ 24.00	\$ -	0.00%	\$ 25.00	\$ 25.00	\$ -	0.00%	\$ 16.51	\$ 22.66	\$ 6.15	27.14%
LFCCH - INF	\$ 36.00	\$ 45.36	\$ 9.36	20.63%	\$ 38.00	\$ 38.00	\$ -	0.00%	\$ 37.00	\$ 37.00	\$ -	0.00%
LFCCH - TOD	\$ 29.00	\$ 37.03	\$ 8.03	21.69%	\$ 32.00	\$ 38.48	\$ 6.48	16.84%	\$ 27.20	\$ 30.44	\$ 3.24	10.64%
LFCCH - 2YR	\$ 28.00	\$ 36.79	\$ 8.79	23.89%	\$ 31.00	\$ 36.06	\$ 5.06	14.03%	\$ 25.50	\$ 28.77	\$ 3.27	11.37%
LFCCH - PR3	\$ 27.71	\$ 27.71	\$ -	0.00%	\$ 30.00	\$ 30.00	\$ -	0.00%	\$ 21.00	\$ 21.00	\$ -	0.00%
LFCCH - PR4	\$ 25.00	\$ 27.39	\$ 2.39	8.73%	\$ 30.00	\$ 30.00	\$ -	0.00%	\$ 20.25	\$ 20.60	\$ 0.35	1.70%
LFCCH - PR5	\$ 25.00	\$ 26.83	\$ 1.83	6.82%	\$ 24.00	\$ 28.00	\$ 4.00	14.29%	\$ 20.25	\$ 20.25	\$ -	0.00%
LFCCH - SCH	\$ 20.79	\$ 24.00	\$ 3.21	13.38%	\$ 23.00	\$ 23.00	\$ -	0.00%	\$ 13.21	\$ 15.93	\$ 2.72	17.07%
RFCCH - INF	\$ 38.00	\$ 44.95	\$ 6.95	18.29%	\$ 27.00	\$ 37.51	\$ 10.51	28.02%	\$ 37.00	\$ 37.00	\$ -	0.00%
RFCCH - TOD	\$ 28.00	\$ 35.60	\$ 7.60	21.35%	\$ 24.00	\$ 36.50	\$ 12.50	34.25%	\$ 30.44	\$ 30.44	\$ -	0.00%
RFCCH - 2YR	\$ 22.00	\$ 33.51	\$ 11.51	34.35%	\$ 24.00	\$ 34.17	\$ 10.17	29.76%	\$ 28.77	\$ 28.77	\$ -	0.00%
RFCCH - PR3	\$ 20.00	\$ 25.16	\$ 5.16	20.51%	\$ 22.00	\$ 27.41	\$ 5.41	19.74%	\$ 21.00	\$ 21.00	\$ -	0.00%
RFCCH - PR4	\$ 18.00	\$ 23.99	\$ 5.99	24.97%	\$ 22.00	\$ 26.24	\$ 4.24	16.16%	\$ 20.60	\$ 20.60	\$ -	0.00%
RFCCH - PR5	\$ 18.00	\$ 22.09	\$ 4.09	18.52%	\$ 22.00	\$ 26.58	\$ 4.58	17.23%	\$ 20.25	\$ 20.25	\$ -	0.00%
RFCCH - SCH	\$ 15.03	\$ 19.99	\$ 4.96	24.81%	\$ 22.00	\$ 22.00	\$ -	0.00%	\$ 15.93	\$ 15.93	\$ -	0.00%
Center - INF	\$ 34.00	\$ 36.92	\$ 2.92	7.91%	\$ 35.00	\$ 38.93	\$ 3.93	10.10%	\$ 41.00	\$ 41.00	\$ -	0.00%
Center - TOD	\$ 29.00	\$ 31.08	\$ 2.08	6.65%	\$ 32.00	\$ 32.00	\$ -	0.00%	\$ 30.60	\$ 32.08	\$ 1.48	4.61%
Center - 2YR	\$ 27.80	\$ 29.06	\$ 1.26	4.34%	\$ 30.00	\$ 30.00	\$ -	0.00%	\$ 28.69	\$ 30.07	\$ 1.38	4.59%
Center - PR3	\$ 24.00	\$ 24.00	\$ -	0.00%	\$ 25.20	\$ 25.20	\$ -	0.00%	\$ 22.50	\$ 22.50	\$ -	0.00%
Center - PR4	\$ 23.00	\$ 23.00	\$ -	0.00%	\$ 25.20	\$ 25.20	\$ -	0.00%	\$ 22.50	\$ 22.50	\$ -	0.00%
Center - PR5	\$ 22.00	\$ 22.00	\$ -	0.00%	\$ 25.20	\$ 25.20	\$ -	0.00%	\$ 23.10	\$ 23.10	\$ -	0.00%
Center - SCH	\$ 18.05	\$ 18.05	\$ -	0.00%	\$ 19.00	\$ 19.00	\$ -	0.00%	\$ 14.41	\$ 14.41	\$ -	0.00%
LFCCH - INF	\$ 29.00	\$ 35.86	\$ 6.86	19.13%	\$ 29.00	\$ 35.86	\$ 6.86	19.13%	\$ 30.00	\$ 35.86	\$ 5.86	16.34%
LFCCH - TOD	\$ 23.25	\$ 29.05	\$ 5.80	19.97%	\$ 21.25	\$ 24.85	\$ 3.60	14.49%	\$ 22.10	\$ 29.05	\$ 6.95	23.92%
LFCCH - 2YR	\$ 22.25	\$ 23.57	\$ 1.32	5.60%	\$ 21.25	\$ 21.25	\$ -	0.00%	\$ 21.25	\$ 27.80	\$ 6.55	23.56%
LFCCH - PR3	\$ 18.00	\$ 18.36	\$ 0.36	1.96%	\$ 18.00	\$ 18.00	\$ -	0.00%	\$ 18.00	\$ 18.00	\$ -	0.00%
LFCCH - PR4	\$ 17.30	\$ 23.00	\$ 5.70	24.78%	\$ 17.25	\$ 17.25	\$ -	0.00%	\$ 18.00	\$ 18.00	\$ -	0.00%
LFCCH - PR5	\$ 17.00	\$ 20.63	\$ 3.63	17.60%	\$ 16.50	\$ 16.50	\$ -	0.00%	\$ 18.00	\$ 18.00	\$ -	0.00%
LFCCH - SCH	\$ 15.50	\$ 15.50	\$ -	0.00%	\$ 16.50	\$ 16.50	\$ -	0.00%	\$ 11.00	\$ 11.63	\$ 0.63	5.42%
RFCCH - INF	\$ 21.05	\$ 31.05	\$ 10.00	32.21%	\$ 19.50	\$ 29.50	\$ 10.00	33.90%	\$ 32.19	\$ 32.19	\$ -	0.00%
RFCCH - TOD	\$ 19.00	\$ 28.30	\$ 9.30	32.86%	\$ 16.50	\$ 24.85	\$ 8.35	33.60%	\$ 28.30	\$ 28.30	\$ -	0.00%
RFCCH - 2YR	\$ 17.00	\$ 23.57	\$ 6.57	27.87%	\$ 16.50	\$ 21.25	\$ 4.75	22.35%	\$ 25.92	\$ 25.92	\$ -	0.00%
RFCCH - PR3	\$ 15.00	\$ 18.36	\$ 3.36	18.30%	\$ 15.00	\$ 15.00	\$ -	0.00%	\$ 18.00	\$ 18.00	\$ -	0.00%
RFCCH - PR4	\$ 14.00	\$ 20.73	\$ 6.73	32.47%	\$ 15.00	\$ 15.00	\$ -	0.00%	\$ 18.00	\$ 18.00	\$ -	0.00%
RFCCH - PR5	\$ 14.00	\$ 20.15	\$ 6.15	30.52%	\$ 15.00	\$ 15.00	\$ -	0.00%	\$ 18.00	\$ 18.00	\$ -	0.00%
RFCCH - SCH	\$ 13.00	\$ 13.00	\$ -	0.00%	\$ 15.00	\$ 15.00	\$ -	0.00%	\$ 11.63	\$ 11.63	\$ -	0.00%

FULL TIME

PART TIME

ELC 01 Early Learning Coalition of Escambia County
Exit Conference Memo
Monitoring Period: December 1, 2022 – November 30, 2023
Monitoring Dates Onsite: February 12, 2024 – February 16, 2024

Date: February 16, 2024

Time: 3:00 pm CST/ 4:00pm EST

Individuals Attending:

Onsite Monitoring Team Members	Madeline Reddick
	Bryan Lassen
FDOE/DEL Staff Members	Chris Lee
	Laura McKinley
	Aimee Kowalczyk
Entity Management Team Members	Van Mansker, ELC governing board chair
	Bruce Watson
	Darrell Merritt

I. Introduction

1. Review Purpose of Engagement

- a. Subrecipient monitoring is a required grant award requirement for entities receiving Federal and/or State funds for SR/VPK programs' administration.
- b. The purpose of monitoring is to assist in making improvements during the program year that enhance operations and/or compliance with applicable grant program rules.
- c. The Florida Division of Early Learning (DEL) has contracted with Thomas Howell Ferguson (THF) and BCAT Watson Rice (WR) CPAs to perform onsite financial monitoring procedures.
- d. The scope for 2023-24 fiscal monitoring includes sampling selected areas of operations to (1) examine processes and internal controls, (2) determine the extent of compliance with federal and state grant program requirements, (3) identify corrections that may be required, and (4) to discuss related strengths or weaknesses that are noted during this process.

2. The entity has been incredibly accommodating with our team. They have been timely, communicative, and aided the monitoring process immensely.

ELC 01 Early Learning Coalition of Escambia County
Exit Conference Memo
Monitoring Period: December 1, 2022 – November 30, 2023
Monitoring Dates Onsite: February 12, 2024 – February 16, 2024

Category	Status of current period draft results				Status of prior period findings		
	Finding(s)	Item(s) Requiring Additional Information	Observation(s)	Item(s) for DEL Follow-Up	Resolved	Partially Resolved	Unresolved
1.0 - PCAP Implementation	-	-	-	-	-	-	-
2.0 - Financial Management Systems	-	-	-	-	-	-	-
3.0 - IC Environment	2	-	1	-	-	-	-
4.0 - Cash Management	1	-	-	-	-	-	-
5.0 – DEL’s Statewide Information System							
6.0 - Prepaid Item(s)	-	-	-	-	-	-	-
7.0 - Cost Allocation Plan & Disbursement Testing	1	-	-	-	2	-	-
8.0 - Travel	-	-	-	-	-	-	-
9.0 - Purchasing	2	-	-	-	-	-	-
10.0 - Contracting	2	-	-	-	-	-	-
11.0 - Subrecipient Monitoring	-	-	-	-	-	-	-
Total	8	-	1	-	2	-	-

Materiality threshold

Note: FDOE/DEL implemented a materiality threshold as part of its ongoing efforts to enhance efficiency and effectiveness of this oversight and reporting process. All results from the onsite monitoring visit will be shared with your entity’s management team during this exit conference, and instances involving small dollar amounts may, *at DEL’s discretion*, be omitted from the draft/final monitoring reports. All draft items impacted by this materiality threshold will be marked and/or highlighted for you in this memo.

II. Review of Testing Results:

1.0 Preventive Corrective Action Plan (PCAP)

Prior Period Finding #ELC 01-2022-23-001

Cost allocation and disbursement testing – *Missing required procurement processes*

Finding/Condition: During disbursement testing, monitors noted two (2) of forty-five (45) sampled transactions (totaling \$17,803.40 for allowable program expenditures) for which one or more competitive procurement processes were not followed (in full) or which had incomplete documentation.

Status: **Corrective actions resolved.**

Prior Period Finding #ELC 01-2022-23-002

Cost allocation and disbursement testing – *Incorrect OCA code used*

Finding/Condition: During detailed testing, we noted two (2) out of forty-five (45) sampled transactions (totaling \$9,090.00 for allowable program costs) were incorrectly allocated between cost codes.

Status: **Corrective actions resolved.**

- a. Finding(s): None noted.
- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for DEL Follow-up: None noted.

2.0 Financial Management Systems

2023-24 Process for sharing test results for draft findings/issues

DEL's normal annual FM testing procedures have been completed and these draft results are included in this memo for your Entity's management.

- The Exit Conference memo will also be provided to DEL's management team today.
- DEL's management team will determine the status for all findings/comments.
 - One or more items may remain the FM report.
 - These decisions will be made before your draft FM report is released.
 - Any related ELC queries should be submitted to DEL management during time (within 15 days of the final FM Day).

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3.0 Internal Control Environment

a. Findings:

Finding #ELC 01-2023-24-001

Internal Control Environment – *Lack of internal controls evidence - Board Chair review of credit card statements*

Finding/Condition: During internal control testing, we noted incomplete evidence of one sampled Coalition internal control process. *Note: Although the Coalition’s controls process was incomplete for the sampled item, no instances of impaired operations were identified.*

Criteria: ELC’s 20223-24 Annual Internal Control Questionnaire (ICQ) – Part 2 – Administrative Operations, Question #81 queries – “Does management or a governing board member review activities and purchases by credit card, debit card or employee reimbursement to ensure they are allowable purchases, employees are not splitting the purchases to stay below established spending thresholds and the purchases comply with the organization procurement policies? have an independent review (such as by the board treasurer) of the bank reconciliation each month?”

The Coalition answered “yes” to this question; however, the monitors noted one (1) of two (2) sampled credit card statements did not have indication of the Board Chair’s review (i.e., written sign-off with initials/signature and dates of receipt/completion). This process/control is also described in Section F108 *Credit Cards*, of the Coalition’s Expenditure and Disbursements policy, which instructs, “the Board Chair will approval all charges made to the Executive Director’s credit card account.”

Finding #ELC 01-2023-24-002

Internal Control Environment – *Lack of internal controls evidence - Board Treasurer review of monthly bank reconciliations*

Finding/Condition: During internal control testing, we noted incomplete evidence of one sampled Coalition internal control process. *Note: Although the Coalition’s controls process was incomplete for the sampled item, no instances of impaired operations were identified.*

Criteria: ELC’s 20223-24 Annual Internal Control Questionnaire (ICQ) – Part 2 – Administrative Operations, Question #21 queries – “Does the organization have an independent review (such as by the board treasurer) of the bank reconciliation each month?”

The Coalition answered “yes” to this question; a note was also posted to the ICQ stating, “Finance Director does first review and then Board Treasurer also reviews.” However, the monitors noted that one (1) of two (2) sampled monthly bank reconciliations did not have indication of the Board Treasurer’s review (i.e., written sign-off with initials/signature and dates of receipt/completion).

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- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s):

Observation #ELC 01-2023-24-001 – exit memo only comment
Internal controls environment – *Review/update Coalition’s fiscal policies*

During testing of internal controls and review of Coalition policies and procedures, monitor noted that many of the policies had not been updated since 2015 or 2017. While policy-related questions from the ICQ were not selected as part of testing, and we noted no instances of impaired Coalition operations related to this suggestion, the monitor recommends the Coalition review the policies and procedures in place to ensure accurately descriptions of current practices (remote/ hybrid work environment, cloud-based data storage, updated statutes and grant guidance, as applicable, contracting, cash management, etc.) are included and available to staff.

- d. Item(s) for DEL Follow-up: None noted.

4.0 Cash Management

- a. Findings:

Finding #ELC 01-2023-24-003
Cash management – *Missing/incomplete documentation of Finance Director review on monthly bank reconciliation(s)*

Finding/Condition: During detailed testing of bank reconciliations, we noted the Coalition had missing documentation for one or more completed processes for preparers, reviews and/or approvals. One (1) of two (2) sampled bank reconciliations, February 2023 and June 2023, did not have indication of the Finance Director’s review.

Criteria: DEL Program Guidance 240.01, *Cash Management*, instructs all ELCs are required to implement (and document) effective procedures over cash management, including monthly reconciliations of all cash accounts. Also, the ELC’s 2023-24 ICQ includes a comment in the section for Cash receipts which notes, “The Finance Director also reviews reconciliations and signs off on bank statements.”

- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for DEL Follow-up: None noted.

5.0 DEL Statewide Information System Reporting and Reconciliation – N/A for the current monitoring period

Note: For 2023-24, testing for this objective is outside the scope of any contracted onsite financial monitoring services.

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6.0 Prepaid Program Item(s) - N/A for the current monitoring period

7.0 Cost Allocation and Disbursement Testing

a. Finding(s):

Finding #ELC 01-2023-24-004

Cost allocation and disbursement testing – *Missing support for review and approval of disbursements*

Finding/Condition: During detailed testing of disbursements, we noted that four (4) of thirty-six (36) disbursements were missing notation of review and approval by appropriate parties prior to payment.

Date	G/L Code /account name	OCA Code(s)	Vendor/Payee	Description	Amount
12/20/2022	4510 (7151)	97BBA	Natasha Brantley	Ink cartridge reimb.	\$18.07
3/6/2023	4510 (5007)	VPADM	Melanie Tarver	Reimbursement for extra testing (Total \$89.00)	16.75
2/28/2023	4690 (7605)	VPADM	Darrell L Merritt	Dec, Jan, Feb charged on Darrell's personal credit card (Total \$24.97)	0.65
2/23/2023	4370 (7201)	VPADM	Socra Studios	Inv. 1719 Feb 23	100.00
Total					\$135.47

**Note: DEL management will review these draft results to determine how/if the available materiality threshold will apply.*

Criteria: Section F105 *Accounts Payable Management*, of the Coalition's Expenditure and Disbursements policy instructs, "The vendor invoice should be supported by an approved order document where necessary, and should be reviewed by the Executive Director prior to being processed for payment..."

- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for DEL Follow-up: None noted.

8.0 Travel

- a. Finding(s): None noted.
- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for DEL Follow-up: None noted.

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9.0 Purchasing

a. Finding(s):

Finding #ELC 01-2023-24-005

Purchasing Testing – *Missing required federal/ state provisions from purchase order(s)*

Finding/Condition: During our detailed testing, we noted one (1) out of five (5) tested transactions were missing additional purchase order terms and disclosures.

- **Date:** 10/25/2023; **GL Code:** 4530 - Printing; **Amount:** \$330.75 (total paid in monitoring period: \$4,968.21); **Grant Program Year/OCA Code:** 2023-24/97QHS; **Vendor/ Payee:** Spike's Printing; **Description:** Healthy Habits brochure printing; **Issue(s):** missing required federal/ state provisions from purchase order as outlined here.

Criteria: 2 CFR Part 200.327 and Criteria: 45 CFR 75.335, *Contract provisions*; 45 Part 75 Appendix II, *Contract Provisions for Non-Federal Entity Contracts Under Federal Awards*; s. 287.058, F.S, *Contract document*. Federal grant program rules instruct all contracts awarded by the non-federal entity/subrecipients (i.e., DEL subrecipients like ELCs) (including small purchases) shall contain the above-listed federal citations. State purchasing rules also require minimum written disclosures for contracts or purchase orders.

The following disclosures were missing.

- Payment audit (records of costs will be available upon request)
- Payment made after written "agency" acceptance
- Payment timeframe – timely payments
- No lobbying
- Public access/public records
- Conduct of business – federal/state laws govern
- Conflict of interest/related party activities
- Debarment and suspension provision(s)
- Equal Employment Opportunity provision

Finding #ELC 01-2023-24-006

Purchasing Testing – *Missing required procurement processes*

Finding/Condition: During tests of purchasing activities, we noted three of five sampled transactions for which one or more competitive procurement processes were not followed (in full) or which had incomplete documentation.

- **Date:**2023-24; **GL Code:** 4310 – Professional and Technological Services - Audit; **Amount:** \$33,000; **OCA Code:** ADPOOL (shared administrative costs); **Vendor/ Payee:** Warren Averett; **Description:** Annual federal/state single audits of financial statements for FY2021-22

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- **Date:** 10/31/2021; **GL Code:** 4370 (7201) – Communication, Phone, and Internet; **Amount:** \$8,400.00(\$38,100.00, total paid to vendor in monitoring period); **OCA Code:** VPADM/Various/allocated share cost; **Vendor/ Payee:** Box.com; **Description:** Back up storage and cloud management.
- **Date:** 10/01/2022; **Amount:** \$12,700 annually (total contract amount \$38,100; 2023-24 is Year 2 of 3 per contract terms); **Grant Program Year/OCA Code:** 2023-24/GL – 4500 (7415) – Quality Initiatives /97QAS; **Payee:** Hatch; **Description:** Monthly services/annual subscription for providers/teacher assessments, which includes a comprehensive suite of services designed to ensure educator training. Hatch provides an ongoing assessment platform with individualized learning for pre-k children and real time child assessment data.

Based on monitors' inspection of files and related information from ELC staff, the following circumstances were noted.

1. The ELC's agreements with Warren Averett for annual audit services need to be reviewed for compliance with state procurement rules.
 - Multiple single-year agreements with the same vendor may represent clustered purchases that should be competitively procured.
 - Competitive procurement is required once the Category II threshold (\$35,000) has been met or exceeded for purchase transactions that are not exempt in statutes from these requirements.
2. The ELC's agreement with Box for cloud storage services has been in place for several years and not re-procured (based on verbal data provided by the ELC).
 - State purchasing rules require agreements to have a set beginning and ending date.
 - Based on estimated annual costs for the period this purchase agreement has been active and not re-procured, expenditures exceed Category II thresholds in 2022-23 and trigger state purchasing rule requirements for competitive procurement for these services.

Estimated annual and cumulative costs of goods/services.

- 2021-22 = \$27,200.00 annual costs (includes one-time consulting fees \$18,800.00)
- 2022-23 = \$10,900.00 annual costs (Year 1); \$38,100.00 cumulative costs
- 2023-24 = \$8,400.00 annual costs; \$46,500.00 cumulative costs
- 2024-25 = \$8,400.00 annual costs; \$54,900.00 cumulative costs

3. The Coalition treated the purchase from Hatch as a single-source transaction.
 - State purchasing rules instruct that single source agreements may not be renewed.
 - State purchasing rules instruct that single source agreements above Category II require prior approval from DEL, but support for completion of this task is missing or incomplete.

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Criteria:

For contract periods/thresholds that trigger competitive procurement. Section 287.0571(a) and (b) F.S., *Procurement of commodities or contractual services*. State purchasing rules require total costs for the original contract term and any potential renewal periods be considered (i.e., calculated at the start of a procurement action) when determining the need for goods/services. This information is used to calculate the applicable state spending threshold(s), and to identify which state purchasing requirements must be met.

For single-sourced transactions. See s. 287.057(5)(a) and (c), F.S. Exceptional purchases of goods/services include (1) purchases from a single source and (2) purchases upon receipt of less than two responsive bids, proposals, or replies. Exceptional purchase contracts may not be renewed.

- b. Item(s) requiring Additional Information: None.
- c. Observation(s): None.
- d. Item(s) for DEL Follow-up: None.

10.0 Contracting

- a. Finding(s):

Finding #ELC 01-2023-24-007

Contracting Testing – *Missing required federal/state provisions from vendor contract(s)*

Finding/Condition: During our detailed testing, we noted two (2) of five (5) sampled contracts did not include required federal contract provisions as indicated in the table shown here.

- **Date:** 10/1/2022; **GL Code:** 4500 (7415) – Quality Initiatives; **Total Contract:** \$38,100.00; **Total paid to vendor in monitoring period:** \$12,700.00; **OCA Code:** 97QAS; **Vendor/ Payee:** Hatch; **Description:** Learning platform; **Issue(s):** missing required federal/ state provisions from vendor contract as outlined below.
- **Date:** 10/31/2021; **GL Code:** 4370 (7201) – Communication, Phone, and Internet; **Total Contract:** \$38,100.00; **Total paid to vendor in monitoring period:** \$8,400.00; **OCA Code:** Various; **Vendor/ Payee:** Box.com; **Description:** Back up storage and cloud management; **Issue(s):** missing required federal/ state provisions from vendor contract as outlined below.

X = Missing Provisions	Hatch	Box, Inc.
Debarment and Suspension	X	X
Equal Opportunity	X	X
Procurement of Recovered Materials		X
Termination Clause		X

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Criteria: 2 CFR Part 200.327 and Criteria: 45 CFR 75.335, *Contract provisions*; 45 Part 75 Appendix II, *Contract Provisions for Non-Federal Entity Contracts Under Federal Awards*; s. 287.058, F.S, *Contract document*. Federal grant program rules instruct all contracts awarded by the non-federal entity/subrecipients (i.e., DEL subrecipients like ELCs) (including small purchases) shall contain the above-listed federal citations. State purchasing rules also require minimum written disclosures for contracts or purchase orders.

Finding #ELC 01-2023-24-008

Contracting Testing – *Missing required closeout procedures for vendor contract*

Finding/Condition: During detailed testing of contracts, we noted for one (1) of five (5) sampled contracts, that the Coalition did not complete applicable closeout procedures.

- **Date:** 6/17/2022; **GL Code:** 4315 – Professional and Technological Services – Repairs & Maintenance; **Total Contract:** \$68,369.45; **Total paid to vendor in monitoring period:** \$3,917.97; **OCA Code:** 97Q00; **Vendor/ Payee:** Spectrum IT; **Description:** IT Services from 3/1/2019 through 5/31/2023; **Issue(s):** Coalition did not complete closeout procedures over the contract when it ended.

Criteria: Section CM801 *Contract Closeout*, from the Coalition’s Contract Management and Monitoring Policies and procedures instructs, “After the completion of the contract, this file is reviewed by the Coalition, by use of the Coalition Contract Closeout Guide (Appendix B), to ensure that documentation is readily available to demonstrate all obligations required by the contract have been fulfilled.”

- b. Item(s) requiring Additional Information: None noted.
- c. Observation(s): None noted.
- d. Item(s) for DEL Follow-up: None noted.

11.0 Subrecipient Monitoring - N/A for the current monitoring period

III. Reporting

1. The THF/WR onsite team will provide a draft report to the ELC/DEL after conclusion of testing. **Typically occurs 15 days after exit conference date. Target = 3-04-2024.*
2. Entity/ELC should provide any substantive questions or comments to DEL’s management team as soon as possible. **Typically occurs within the 15 days after exit conference date.*
3. Entity/ELC may also provide formatting comments to DEL’s FMSAS staff within 14 calendar days of receipt of the draft report. This review will focus on notifying DEL of report typos or errors in the accuracy of the description of the finding(s) and/or observation(s) noted during test work.
4. THF/WR will issue the final report to DEL and a copy to the entity within 10 days of DEL’s acceptance of the draft report.

IV. Preventive/Corrective Action Plan (PCAP)

1. A PCAP response will be due to DEL within 30 calendar days after the release of the final report if the Entity’s 2023-24 final monitoring report contains finding(s). This response and all questions about the PCAP process must be sent by e-mail to DEL’s FMSAS staff.
2. DEL has prepared guidance on the preparation of PCAPs, which will be forwarded to you once the final report is released.

V. Signature for Exit Conference Attendees

Signatures included below indicate the individuals who participated in and received disclosed information for the entity’s fiscal monitoring exit conference. *No signatures required for individuals that do not attend in person or by teleconference.*

Acknowledged by: _____
(Onsite Team Lead) (Date)

Acknowledged by: _____
(Entity Executive Director) (Date)

Acknowledged by: _____
(Entity Finance Director) (Date)

Acknowledged by: _____
(Entity Governing Board Chair) (Date)