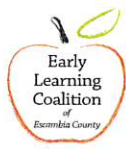


Executive Committee Meeting

March 28, 2024

Meeting Package

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2. February 2024 Invoice Dashboard	2
3. SR/VPK Status Report	3-5
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10. DEL Financial Monitoring 2023-2024 Draft Report	21-40



Executive/Finance Committee Meeting

March 28, 2024, at 8:30 a.m.

Agenda

- I. Welcome and Introduction
 - a. Notification of the Executive Finance Committee Meeting scheduled for March 28, 2024, was sent to the Pensacola News Journal and posted to the Coalition Public Calendar Board on March 1, 2024.
- II. Public Comments **(EA)**
- III. Consent Agenda **(EA)**
 - a. Approval of the Consent Agenda: Agenda, and Minutes of February 22, 2024.
- IV. Coalition Status Reports: Financial Update, Enrollment/Wait List Status, and Contracting Summary **(D)**
- V. Committee Recommendations
 - a. None
- VI. Old Business
 - a. ARPA Grant Funding - Update **(D)**
 - b. MIP Implementation **(D)**
 - c. Board Member Orientation April 2024 **(I)**
 - d. Joyce Griffin Room Dedication **(D)**
- VII. New Business
 - a. IACET Plaque **(D)**
 - b. Kindergarten Readiness Rates **(D)**
 - c. Legislative Session Results Preview **(D)**
- VIII. Audits and Reviews In Progress
 - a. A-133 Audit for 2022-2023 – In Process, Onsite April 1-5, 2024 **(D)**
 - b. DEL Financial Monitoring 2023-2024 – Draft Report **(D)**
- IX. Adjourn

**Next Meeting: April 25, 2024, at 8:30 a.m. at the Early Learning Coalition
1720 West Fairfield Dr., Suite 100/400, Pensacola, FL 32501**

Key: (EA) = EXCOM Level Action/Approval, (CR) = EXCOM Recommendation for Board Action, (D) = Discussion, (I) = Information

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.

DEL Invoice Dashboard February 2024

ELC OF ESCAMBIA COUNTY EXECUTIVE SUMMARY

TARGETS AND RESTRICTIONS

SR Direct Services Min: 78%	8,424,198 + 160,375 10,424,649	82.3%
SR Admin Max: 5%	251,578 + 10,424,649	2.413%
SR Admin/NonDirect/Quality Max: 22%	1,840,075 + 10,424,649	17.7%
SR Quality Min: 4%	922,833 + 10,424,649	8.9%
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 3,331,748	3.223%
PDG Admin Max: 5%		0.0%
CRRSA Admin Max: 5%		0.0%
ARPA Stabilization**	3-Yr Admin Exp 189,626	3-Yr Admin % 1.0%
Admin Max: 5%		
ARPA Discretionary Admin Max: 5%		1.5%
ARPA Early Learning Discretionary Grant Program Admin Max: 5%		2.2%
ARPA Homelessness Admin Max: 5%		0.0%

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	78.1%
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	4,928,759	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
ESSEER	243		243	0

* Includes SR Match

** FY23 Admin Expenditures are current through 8/15/23

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

SR/VPK Status Report Week of 3/18/24-3/24/24

SR Children Currently Enrolled by Age by Funding as of 03/24/2024

	Pri 1		Pri 2/3		Pri 4/5	Pri 6/7		
FUNDER	TANF	TANF WKG	PS	PS-RCG	TCC	ECON	SRMT	TOTALS
BILLING CODE	BG3	BG3W	BG1	BG3R	BG5	BG8	BG8	
INFANT	4	2	15	0	0	82	6	109
TODDLER	1	1	43	0	1	182	9	237
2YR	7	1	35	2	2	265	15	327
PR3	3	0	40	1	2	319	15	380
PR4	2	0	33	1	0	310	14	360
PR5	3	1	24	2	1	154	4	189
SCHOOL AGE	3	1	51	11	3	932	17	1018
TOTAL BY FUNDER	23	6	241	17	9	2244	80	2620

Wait List Update as of 03/24/2024

Information by Child		
Pri 6: Birth to Sch Age	376	
Pri 7a: 5-9 Children with Pri 6 Siblings	75	
Pri 7b: 5-9 Children w/ No Pri 6 Siblings	23	
Pri 7c: 10-12 Other Children	24	
SRMT	92	
Total on Wait List	590	

Wait List Activity Update

Applied	Children	Notice	Applied	Children	Notice
08/07-08/13	65	01/24/24	12/04-12/10	31	
08/14-08/20	28	01/30/24	12/11-12/17	11	
08/21-08/27	36	01/30/24	12/18-12/24	16	
08/28-09/03	43	02/06/24	12/25-12/31	18	
09/04-09/10	26	02/20/24	01/01-01/07	37	
09/11-09/17	24	03/06/24	01/08-01/14	30	
09/18-09/24	15	03/19/24	01/15-01/21	33	
09/25-10/1	20	03/19/24	01/22-01/28	25	
10/2-10/8	28		01/29-02/04	28	
10/9-10/15	18		02/05-02/11	25	
10/16-10/22	11		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	
11/06-11/12	26		03/04-03/10	22	
11/13-11/19	33		03/11-03/17	21	
11/20-11/26	6		03/18-03/24	26	
11/27-12/03	25				

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				
Redeterminations	155	150	175	171	132	97	147	117				
Re-Enrollments	12	18	10	8	5	16	10	7				
Terminations	118	172	144	119	89	84	69	65				

VPK 23/24 Program Year

Adhoc Reports	Submtd	Approved	Enrolled	Rejected
School Year	0	2189	1641	44
Summer	0	7	NA	8

VPK 24/25 Program Year

Adhoc Reports	Submtd	Approved	Enrolled	Rejected
School Year	17	855	NA	56
Summer	0	1	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	0	4	9	13	3	9	1	1	1	1	1	0	4	49	19	39%	
01/30/24	08/14-08/27	36	0	0	0	0	9	13	10	4	6	0	1	0	0	2	0	3	49	15	31%	
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%	
Totals: Pulls Completed		455	3	4	23	22	71	110	212	10	23	1	4	3	1	4	0	10	792	328	41%	
Family No Care Percentage		51%	1%	1%	5%	5%	16%	24%	47%	2%												
Wait List Pulls Still In Process - Note 2																						
03/06/24	09/12-09/18	11	0	0	0	0	2	6	2	1	1	1	0	0	0	0	0	0	17	2	12%	
03/19/24	09/19-10/02	18	0	0	1	0	0	16	0	1	3	0	0	1	0	0	0	2				

DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT	DATE	COUNT
01/07/24	40	01/21/24	34	02/04/24	48	02/18/24	50	03/03/24	56	03/17/24	48
01/14/24	35	01/28/24	42	02/11/24	50	02/25/24	48	03/10/24	58	03/24/24	50

ELC ESCAMBIA FY23/24 WAIT LIST PULL RESULTS SUMMARY - SRMT ONLY

		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			
7/6/2023	SRMT	8	0	0	1	0	0	1	6									11	9	82%	
7/11/2023	SRMT	10	0	0	1	0	0	2	7									13	10	77%	
07/18/23	SRMT	30	0	0	0	1	5	8	16									35	17	49%	
07/26/23	SRMT	7	0	0	0	1	2	0	4									10	5	50%	
08/09/23	SRMT	3	0	0	1	0	0	0	2									4	2	50%	
08/15/23	SRMT	14	0	0	1	2	1	2	8									16	9	56%	
08/22/23	SRMT	6	0	0	0	0	0	1	5									9	5	56%	
09/26/23	SRMT	10	0	0	1	1	2	3	3									13	4	31%	
10/03/23	SRMT	4	0	0	0	0	1	1	2									5	2	40%	
10/24/23	SRMT	10	0	0	1	0	5	2	2									14	2	14%	
11/01/23	SRMT	11	0	0	0	0	3	5	3									14	3	21%	
11/14/23	SRMT	12	0	0	0	0	4	3	5									15	6	40%	
11/28/23	SRMT	7	0	0	0	1	1	1	4									9	6	67%	
12/14/23	SRMT	7	0	0	0	0	3	3	1									9	1	11%	
01/04/24	SRMT	5	0	1	0	0	1	1	2									5	2	40%	
01/10/24	SRMT	6	0	0	0	0	1	2	3									7	3	43%	
01/18/24	SRMT	12	0	1	0	2	1	3	5									17	6	35%	
01/24/24	SRMT	12	0	0	0	0	1	2	8	1	1	0	0	0	1	0	0	17	10	59%	
01/30/24	SRMT	12	0	0	1	0	2	2	6	1	2	0	0	1	0	0	0	15	8	53%	
02/06/24	SRMT	4	0	0	0	0	1	1	2									8	3	38%	
02/20/24	SRMT	3	0	0	0	0	0	0	3									3	3	100%	
Totals: Pulls Completed		193	0	2	7	8	34	43	97	2	3	0	0	1	1	0	0	1	249	116	47%
Family No Care Percentage		49%	0%	1%	4%	4%	18%	22%	50%	1%											
Wait List Pulls Still In Process - Note 2																					
03/06/24	SRMT	5	0	0	1	0	1	1	2									7	2	29%	
03/19/24	SRMT	4	0	0	0	0	0	3	1									5	1	20%	
Totals: Pulls in Process		9	0	0	1	0	1	4	3	0	0	0	0	0	0	0	0	12	3	25%	
3/24/2024		Note 1: Transition data is not counted in Families or Child Data.									Note 2: Families less than 30 days from initial W/L pull.										

Contracting and Fraud Summary Report FY23-24 (10)

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 (10)

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	0	44
Licensed Exempt	11	11	12	0	0	12
School District	14	16	16	0	0	16
Total Active VPK Providers	71	74	72	0	0	72
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	0		0
Exempt	1	0	0	0		0
Total Coalition Contract Terminations	2	1	0	0		0
TOTAL CONTRACT TERMINATIONS	2	5	4	0		4
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	36
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	\$ 3,720.00	\$ 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

Paid data is from DEL invoices through the month of: Feb-24

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

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				
				Lamar	\$ 10,500.00	\$ 10,500.00	\$ 4,500.00				
Tablets (MarcoPolo)	\$ 29,006.60	\$ 29,006.20		Outreach Supplies	\$ 293.03	\$ 293.03	\$ 293.03				
				VPK Calendars	\$ 4,500.00	\$ 4,500.00					
Tablets Rd 2	\$ 29,000.00	\$ 29,000.00		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 Suess 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 \$5,069.00

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	\$ 383,214.80	\$ 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	\$ 126,349.02	\$ 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 School 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.

To provide meaningful results and to protect the privacy of individual students, data are displayed only when the total number of students in a group is at least 10 and when the performance of individuals would not be disclosed. Data for groups less than 10 are displayed with an asterisk ().

District #	District Name	School #	School Name	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)**
17	ESCAMBIA	7001	ESCAMBIA VIRTUAL INSTRUCTION PROGRAM	5	3	60.0%
17	ESCAMBIA	863	LONGLEAF ELEMENTARY SCHOOL	75	35	46.7%
17	ESCAMBIA	491	SHERWOOD ELEMENTARY SCHOOL	72	41	56.9%
17	ESCAMBIA	371	MYRTLE GROVE ELEMENTARY SCHOOL	56	21	37.5%
17	ESCAMBIA	391	OAKCREST ELEMENTARY SCHOOL	65	9	13.8%
17	ESCAMBIA	924	HOPE HORIZON AT JUDY ANDREWS CENTER	1	0	0.0%
17	ESCAMBIA	451	PLEASANT GROVE ELEMENTARY SCHL	109	52	47.7%
17	ESCAMBIA	191	N. B. COOK ELEMENTARY SCHOOL	98	76	77.6%
17	ESCAMBIA	1201	R. C. LIPSCOMB ELEMENTARY SCHL	105	43	41.0%
17	ESCAMBIA	361	MONTCLAIR ELEMENTARY SCHOOL	44	22	50.0%
17	ESCAMBIA	2104	JACKIE HARRIS PREPARATORY ACAD	36	17	47.2%
17	ESCAMBIA	572	C. A. WEIS ELEMENTARY SCHOOL	81	42	51.9%
17	ESCAMBIA	231	CORDOVA PARK ELEMENTARY SCHOOL	91	61	67.0%
17	ESCAMBIA	1311	KINGSFIELD ELEMENTARY SCHOOL	149	107	71.8%
17	ESCAMBIA	941	BEULAH ELEMENTARY SCHOOL	157	80	51.0%
17	ESCAMBIA	111	BRENTWOOD ELEMENTARY SCHOOL	73	25	34.2%
17	ESCAMBIA	771	LINCOLN PARK ELEMENTARY SCHOOL	26	6	23.1%
17	ESCAMBIA	501	A. K. SUTER ELEMENTARY SCHOOL	62	49	79.0%
17	ESCAMBIA	1241	BLUE ANGELS ELEMENTARY SCHOOL	103	55	53.4%
17	ESCAMBIA	211	ACHIEVE ACADEMY AT MCMILLIAN	2	2	100.0%
17	ESCAMBIA	51	BELLVIEW ELEMENTARY SCHOOL	94	39	41.5%
17	ESCAMBIA	602	REINHARDT HOLM ELEMENTARY SCHOOL	73	27	37.0%
17	ESCAMBIA	21	HELLEN CARO ELEMENTARY SCHOOL	78	52	66.7%
17	ESCAMBIA	1261	MOLINO PARK ELEMENTARY	92	66	71.7%
17	ESCAMBIA	381	NAVY POINT ELEMENTARY SCHOOL	65	24	36.9%
17	ESCAMBIA	31	JIM ALLEN ELEMENTARY SCHOOL	100	45	45.0%
17	ESCAMBIA	921	L. D. MCARTHUR ELEMENTARY SCHL	87	35	40.2%
17	ESCAMBIA	551	WARRINGTON ELEMENTARY SCHOOL	46	13	28.3%
17	ESCAMBIA	461	SCENIC HEIGHTS ELEMENTARY SCHL	120	56	46.7%

District #	District Name	School #	School Name	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)**
17	ESCAMBIA	2108	PENSACOLA BEACH ELEMENTARY SCHOOL, INC	22	18	81.8%
17	ESCAMBIA	441	PINE MEADOW ELEMENTARY SCHOOL	116	66	56.9%
17	ESCAMBIA	101	BRATT ELEMENTARY SCHOOL	58	31	53.4%
17	ESCAMBIA	291	FERRY PASS ELEMENTARY SCHOOL	89	45	50.6%
17	ESCAMBIA	471	O. J. SEMMES ELEMENTARY SCHOOL	62	16	25.8%
17	ESCAMBIA	2106	BYRNEVILLE ELEMENTARY SCHOOL, INC.	34	14	41.2%
17	ESCAMBIA	581	WEST PENSACOLA ELEMENTARY SCHL	66	22	33.3%
17	ESCAMBIA	271	ENSLEY ELEMENTARY SCHOOL	70	16	22.9%
17	ESCAMBIA	1281	GLOBAL LEARNING ACADEMY	77	35	45.5%



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

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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%	60	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	LA FAYETTE	100	38	38%	51	23	45%	43	13	30%



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

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		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%



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%



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 HIPPIY
 - 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.

	Escambia					Santa Rosa					Duval				
	July 1, 2022 Rates	2024-25 Proposed	Differenc e	% Increase		July 1, 2022 Rates	2024-25 Proposed	Differenc e	% Increase		July 1, 2022 Rates	2024-25 Proposed	Differenc e	% Increase	
FULL TIME	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	\$ 30.00	\$ 44.95	\$ 14.95	33.26%	\$ 27.00	\$ 37.51	\$ 10.51	28.02%		\$ 37.00	\$ 37.00	\$ 0.00	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	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	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	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	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	0.00%	
PART TIME	RFCCH - SCH	\$ 15.03	\$ 19.99	\$ 4.96	24.81%	\$ 22.00	\$ 22.00	\$ -	0.00%		\$ 15.93	\$ 15.93	\$ 0.00	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	0.00%	
	Center - TOD	\$ 29.00	\$ 31.08	\$ 2.08	6.69%	\$ 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	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	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	0.00%	
	RFCCH - PR3	\$ 15.00	\$ 18.36	\$ 3.36	18.30%	\$ 15.00	\$ 15.00	\$ -	0.00%		\$ 18.00	\$ 18.00	\$ 0.00	0.00%	
	RFCCH - PR4	\$ 14.00	\$ 20.73	\$ 6.73	32.47%	\$ 15.00	\$ 15.00	\$ -	0.00%		\$ 18.00	\$ 18.00	\$ 0.00	0.00%	
	RFCCH - PR5	\$ 14.00	\$ 20.15	\$ 6.15	30.52%	\$ 15.00	\$ 15.00	\$ -	0.00%		\$ 18.00	\$ 18.00	\$ 0.00	0.00%	
	RFCCH - SCH	\$ 13.00	\$ 13.00	\$ -	0.00%	\$ 15.00	\$ 15.00	\$ -	0.00%		\$ 11.63	\$ 11.63	\$ 0.00	0.00%	

**Independent Accountants' Report on
Financial Compliance Advisory Services**

**Early Learning Coalition of Escambia County, Inc.
(ELC 01)**

2023-24 Financial Monitoring Report
Period Reviewed: December 1, 2022 – November 30, 2023

**Independent Accountants' Report on
Financial Compliance Advisory Services
Early Learning Coalition of Escambia County, Inc. (ELC 01)
2023-24 Financial Monitoring Report
*Period Reviewed: December 1, 2022 – November 30, 2023***

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February 16, 2024

State of Florida Department of Education
Division of Early Learning
Tallahassee, Florida

We have performed specific financial compliance consulting services as described in the Florida Department of Education Division of Early Learning's 2023-24 Onsite Financial Monitoring Tool for the Early Learning Coalition of Escambia County, Inc. (ELC 01 or the ELC). These services were contracted by the Division of Early Learning (DEL) to comply with its oversight and monitoring responsibilities as outlined in applicable federal regulations and state statutes:

- 45 Code of Federal Regulations (CFR) § 75.342(a), USDHHS, *Monitoring and reporting program performance*,
- 2 CFR § 200.329(a), *Monitoring and reporting program performance*,
- 2 CFR § 200.332(d), *Requirements for pass-through entities*, and
- Chapter 1002.82(2)(s), Florida Statutes (F.S.), *Dept. of Education; powers and duties*.

These advisory services were conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. DEL is solely responsible for the sufficiency of the procedures performed. Consequently, we make no representation regarding the sufficiency of the procedures performed, either for the purpose for which this report has been requested or for any other purpose.

On February 12, 2024 through February 16, 2024, we visited the Early Learning Coalition of Escambia County, Inc. (ELC 01) and performed financial compliance consulting services as summarized in DEL's 2023-24 Onsite Financial Monitoring Tool for the period December 1, 2022 through November 30, 2023. Detailed descriptions of the procedures performed and our related findings begin on page 6 of this report.

These consulting procedures were not designed to express an opinion on the business, operational, and internal control risks associated with the ELC's compliance with the previously described financial management standards as outlined in applicable Office of Management and Budget Uniform Grant Guidance, Code of Federal Regulations, or other state and federal requirements. Accordingly, we do not express such an opinion. Additionally, because of inherent limitations of internal control systems, the procedures performed should not be relied upon to prevent or detect errors or fraud associated with grant related revenues or expenditures. Had we performed additional procedures, other matters might have come to our attention that would have been reported to DEL.

This report is intended solely for the information and use of DEL and DEL's management and is not intended to be and should not be used by anyone other than these specified parties.

Thomas Howell Ferguson P.A.
Tallahassee, Florida

DRAFT

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report

Period Reviewed: December 1, 2022 – November 30, 2023

Executive Summary

I. Executive Summary

1.0 Findings

We performed financial monitoring procedures based on the testing procedures included in DEL's 2022-23 Onsite Financial Monitoring Tool, which is available on DEL's SharePoint Coalition Zone. Contact your SharePoint manager for access to the tools via your local SharePoint website.

Our procedures were performed using firm and professional standards. A summary of the testing categories, or Objectives used during this engagement and the related monitoring results are summarized here.

2023-24 Monitoring Results		
Objectives ⁽¹⁾	Prior Period Findings ⁽²⁾	Current Period Findings
1.0 – Preventive /corrective action plan (PCAP) Implementation	-	-
2.0 – Financial management systems	-	-
3.0 – Internal control environment	-	1
4.0 – Cash management	-	-
5.0 – DEL's statewide information system ¹	N/A	N/A
6.0 – Prepaid program items	-	-
7.0 – Cost allocation and disbursement testing	2	1
8.0 – Travel	-	-
9.0 – Purchasing	-	2
10.0 – Contracting	-	1
11.0 – Subrecipient monitoring	-	-
TOTAL	2	5

(1) Objective 5.0 – For 2023-24, testing of this objective is not included in the scoped onsite financial monitoring tasks. This objective shown for disclosure purposes only.

(2) Refer to the ELC's 2022-23 fiscal monitoring report for detailed disclosures of all noted prior period findings.

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report

Period Reviewed: December 1, 2022 – November 30, 2023

Executive Summary

Included in the table below is a summary of the results from our review of prior period findings. New findings may occur in the current period if prior period findings, which should have been corrected, remain unresolved.

Status of Prior Period Findings				
Finding	Resolved	Partially Resolved	Unresolved	New Finding
#ELC 01-2022-23-001 Cost allocation and disbursement testing – <i>Missing required procurement processes</i>	X			None
#ELC 01-2022-23-002 Cost allocation and disbursement testing – <i>Incorrect OCA code used</i>	X			None

These financial monitoring procedures apply to both the School Readiness (SR) and Voluntary Prekindergarten (VPK) programs. Chapter 1002, F.S. does not provide specific financial monitoring steps for the federally-funded School Readiness program or the state-funded VPK program. The minimum federal standards have been applied to both programs.

The attached Schedule of Findings contains detailed information about current period and prior period findings. Your ELC must submit a preventive/corrective action plan (PCAP) response to DEL within 30 days of receiving this report, if there are current period findings. Contact DEL staff with any questions about the PCAP process.

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report

Period Reviewed: December 1, 2022 – November 30, 2023

Executive Summary

2.0 Observations

Other matters or circumstances may have been noted by us as we completed the indicated monitoring tasks. Detailed information about these observations is provided in the *Schedule of Observations* and is summarized here.

Observations from 2023-24 onsite visit

The monitoring team noted no observations in the current period.

Items for DEL follow-up

The monitoring team noted no items for follow-up in the current period.

This monitoring report is intended solely for the information and use of DEL and DEL's management and is not intended to be and must not be used by anyone other than these specified parties.

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report Period Reviewed: December 1, 2022 – November 30, 2023

Schedule of Findings

II. Schedule of Findings

We performed financial monitoring procedures based on the Testing Procedures included in DEL's SharePoint Coalition Zone. Contact your SharePoint manager for access to the tools via your local SharePoint website.

The monitoring procedures performed included tests of details of transactions, file inspections and interviews with the ELC's personnel (1) to determine the status of recommendations from the prior period monitoring visit(s) and (2) to adequately support the current period findings and recommendations. Detailed information for these items is disclosed in the following sections of this report.

1.0 – Preventive/corrective action plan (PCAP) implementation

The current period monitoring procedures were performed to determine if the ELC implemented the required preventive and corrective actions as described in the accepted PCAP from the most recently closed grant program year.

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, monitor 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.**

No findings noted in the current period.

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report

Period Reviewed: December 1, 2022 – November 30, 2023

Schedule of Findings

2.0 – Financial management systems

The current period monitoring procedures were performed to gain an understanding of the ELC's financial and operational environments through review of policies and procedures, observation of processes, document inspection and interviews of ELC personnel.

No findings noted in the current period.

3.0 – Internal control environment

The current period monitoring procedures were performed to gain an understanding of the ELC internal control environment through testing of key internal controls and observation of the ELC's operations to ensure compliance with Federal laws, regulations and grant program compliance requirements.

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.”

Cause: Coalition did not follow established internal control procedures.

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report

Period Reviewed: December 1, 2022 – November 30, 2023

Schedule of Findings

Effect: Noncompliance with Coalition policies, which increase the Coalition's risks of inadvertent staff errors and potential questioned costs.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

1. Confirm for DEL the results reported here. Testing results indicate one instance of lack of appropriate review of credit card statements by the Board Chair.
2. Review Coalition records for the 2023-24 program year to determine if other credit card statements did not indicate evidence of review by the Board Chair (if any).
3. If additional credit card statements did not indicate evidence of review by the Board Chair are found, prepare a summary to identify the statements. The summary should include the monthly statement(s) impacted.
4. Submit to DEL a summary from item #3 above (if applicable). Upon review, DEL will provide technical assistance and suggestions for documentation requirements or other processing instructions.
5. Review Coalition's existing internal controls, policies and procedures related to the receipt of credit card statements and related cash management processes to determine if any revisions are needed.
6. Update the Coalition's policies, procedures and internal controls as appropriate.
7. Conduct training to help ensure Coalition staff knows about and can follow established or revised internal controls, policies and procedures.

4.0 – Cash management

The current period monitoring procedures were performed to determine if sampled documentation demonstrated appropriate and sufficient cash management procedures are in place and being followed. The processes examined include cash management procedures related to sources of other non-grant revenues.

No findings noted in the current period.

5.0 – DEL's statewide information system reporting and reconciliation – N/A for 2023-24

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report

Period Reviewed: December 1, 2022 – November 30, 2023

Schedule of Findings

6.0 – Prepaid program items

The current period monitoring procedures were performed to identify any prepaid program activity for this ELC. If such activity was found, monitoring procedures were applied to determine if all prepaid program items were appropriately safeguarded, managed, tracked and reported.

Based on results obtained from inquiries made to and an inspection of data items provided by ELC personnel, the monitors noted no current year prepaid program item activity.

7.0 – Cost allocation and disbursement testing

The current period monitoring procedures were performed to determine if sampled disbursements were appropriately incurred and posted within the ELC's financial records. Sampled items were tested to ensure the activity is allowable, has appropriate approval (including pre-approval from DEL if needed), and meets the period of availability requirements for the grant monies used to fund disbursements. Sampled items are also tested to verify appropriate allocation in accordance with applicable cost principles, grant program compliance requirements and guidance issued by DEL.

Finding #ELC 01-2023-24-002

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

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report

Period Reviewed: December 1, 2022 – November 30, 2023

Schedule of Findings

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..."

Cause: Management determined that the purpose of the expenditures supported the overall mission of the Coalition. However, there was inadvertent oversight by Coalition staff regarding approval and review of disbursements.

Effect: Noncompliance with state regulations for expenditures resulting in unauthorized or improper use of federal and state award monies.

Recommendation(s):

1. Confirm for DEL the results reported here. Testing results indicate four transactions with missing and/or incomplete documentation of review and approval by appropriate parties prior to payment.
2. Review ELC disbursements for the 2023-24 program year to identify if instances of other transactions without review and approval have occurred.
3. If instances of other transactions without review and approval are found, prepare a summary. The summary should include details to identify the contract amount, grant programs charged, services provided, and vendor/payee.
4. Submit summary data and any related supporting ELC files from item #3 above to DEL for review. DEL will provide technical assistance suggestions and instructions on processing these items, as necessary.
5. Review the ELC's existing internal controls, policies and procedures related to processes and requirements for prior approval of transaction to determine if any revisions are needed.
6. Update the ELC's policies, procedures, and internal controls as appropriate.
7. Conduct training to help ensure ELC staff know about and can follow established or revised internal controls, policies, and procedures.

Early Learning Coalition of Escambia County, Inc. (ELC 01)

2023-24 Financial Monitoring Report

Period Reviewed: December 1, 2022 – November 30, 2023

Schedule of Findings

8.0 – Travel

The current period monitoring procedures were performed to determine if the ELC's sampled travel-related expenditures are paid in accordance with applicable federal/state laws and rules, and ELC-established policies.

No findings noted in the current period.

9.0 – Purchasing

The current period monitoring procedures were performed to determine if the sampled procurement transactions comply with the appropriate federal or state procurement laws, as well as the ELC's procurement policies.

Finding #ELC 01-2023-24-003

Purchasing testing – *Missing required federal/ state provisions from purchase order(s) and/or vendor contract(s)*

Finding/Condition: During our detailed testing, we noted three (3) out of five (5) tested contracts/transactions were missing additional terms and disclosures and/ or required federal contract provisions as indicated in the table shown here.

- **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.
- **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.
- **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.

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.

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The following disclosures were missing from the Spike's Printing purchase order(s):

- 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

The following disclosures were missing from the Hatch and Box.com contract(s):

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

Cause: Inadvertent oversight by staff regarding purchasing documentation and vendor contracts.

Effect: Noncompliance with federal/state provision listed.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following:

1. Confirm the test results reported here for DEL. Testing results indicate the Coalition executed one (1) purchase order and two (2) contracts that did not include all required federal and state provisions.
2. Review Coalition records for the entire 2023-24 program year to determine if tasks required by state purchasing rules were performed and documented by staff.
3. If additional purchase orders or contracts are identified with incomplete purchasing documentation and/or contract provisions, prepare a summary list of instances found. The summary list should include details to identify each instance/purchase, the date, amount, grant programs/OCAs, purpose of the purchase and vendor/payee.

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4. Submit results from items #2 and #3 above (if any) to DEL for analysis. Upon review, DEL will provide technical assistance suggestions on applicable federal/state purchasing rules and related documentation requirements.
5. Review the ELC's internal controls, policies and procedures related to contract procurement to ensure Coalition processes are in compliance with federal and state rules.
6. Update the ELC's internal controls, policies and procedures as needed.
7. Conduct staff training to ensure Coalition staff know about and can follow established or revised internal controls, policies, and procedures.

Finding #ELC 01-2023-24-004

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
- **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.

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- 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 = \$12,700.00 annual costs; \$50,800.00 cumulative costs
 - 2024-25 = \$12,700.00 annual costs; \$63,500.00 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.

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.

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Cause: Insufficient management oversight of the procurement process.

Effect: Noncompliance with federal and state provisions and unclear contract provisions, which increase the Coalition's risk of inadvertent staff errors or questionable or unallowed costs.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following:

1. Confirm for DEL the results described for the tested procurement processes. Testing results indicate three (3) of five (5) procurements did not follow the competitive procurement process or which had incomplete documentation.
2. Review records and prepare a listing of other procurements during the 2023-24 program year. Review each of these purchase orders to verify the required procurement processes have been completed and documented. If missing documentation is noted for any purchase orders, update list to include details to identify the vendor/payee the amount spent, the purpose of each agreement and the grant program(s)/OCAs charged. Coordinate with DEL for technical assistance.
3. Amend or update active purchase orders (where applicable) for documentation of procurement processes required by federal or state grant laws, rules, or regulations.
4. Submit summary from items #2 and #3 above (if applicable), to DEL for review. Upon review, DEL will provide technical assistance suggestions and instructions for obtaining adequate "after-the-fact" documentation (if applicable). Note: individual amendments may be required for purchase orders with unclear or incomplete scope of services and/or payment terms language.
5. Review the ELC's internal controls, policies and procedures related to contract administration to help ensure appropriate general provisions are included in future purchase orders, as applicable.
6. Update the ELC's internal controls, policies and procedures as needed.
7. Conduct training to help ensure Coalition staff knows about and can follow established or revised internal controls, policies and procedures.

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10.0 – Contracting

The current period monitoring procedures were performed to determine if the sampled contract transactions demonstrate the ELC's contracting processes comply with federal and state requirements, as well as the ELC's own contracting policies.

Finding #ELC 01-2023-24-005

Contracting – *Missing required closeout procedures for vendor contract*

Finding/Condition: During detail 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."

Cause: Coalition did not follow established internal control procedures.

Effect: Noncompliance with Coalition contract management and monitoring procedures.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following:

1. Confirm the test results reported here for DEL. Testing results indicate one (1) of five (5) contracts did not follow the close out procedure process.
2. Review Coalition records for the entire 2023-24 program year to determine if other contracts ended during the year for which closeout procedures were not performed.
3. If additional contracts ended during the year which close out procedures were not performed are identified, prepare a summary list of instances found. The summary list should include details to identify each instance/purchase, the date, amount, grant programs/OCA's, purpose of the purchase and vendor/payee.

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4. Submit results from items #2 and #3 above (if any) to DEL for analysis. Upon review, DEL will provide technical assistance suggestions on applicable federal/state rules and related documentation requirements.
5. Review the ELC's internal controls, policies and procedures related to contract management to ensure Coalition processes are in compliance with federal and state rules.
6. Update the ELC's internal controls, policies and procedures as needed.
7. Conduct staff training to ensure Coalition staff know about and can follow established or revised internal controls, policies, and procedures.

11.0 – Subrecipient monitoring

The current period monitoring procedures were performed to identify any subrecipient activity for this ELC. If such activity was found, monitoring procedures were applied to determine if the ELC's disclosure requirements and subrecipient monitoring activities comply with federal grant program requirements, state laws and the ELC's own policies and procedures.

Based on results obtained from inquiries made to and an inspection of data items provided by ELC personnel, the monitors noted no current year subrecipient activity.

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Schedule of Observations

III. Schedule of Observations

1.0 Observations from 2023-24 onsite visit

The monitoring team noted no observations in the current period.

2.0 Items for DEL follow-up

The monitoring team noted no items for DEL follow-up in the current period.