

Board Meeting Agenda

Tuesday, May 10, 2022, at 5:30 PM
Board of County Commissioners Chambers
Ernie Lee Magaha Building
221 Palafox Place, Pensacola, FL 32502



Call to Order

Approval of Agenda

Approval of Minutes

Treasurer's Report

- Management Financial Report as of March 31, 2022

Action Items for Approval

- Policy Revision to Allow for Executive Director to Serve on ELC Board
- Additional Days Off (Personnel Committee)
- Needs Assessment Proposal – Kleinhaus Consulting Group
- RFP for Kindergarten Bridge Project
- Development of ITBs for Public Education Campaigns
 - Importance of Pre-K/Early Learning
 - Water Safety

Executive Director's Report

Public Comment*

Adjournment

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

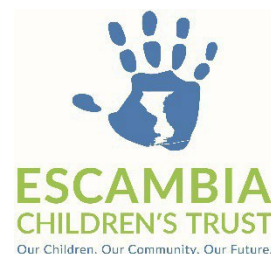
Next meeting:

Tuesday, June 14, 2022
Ernie Lee Magaha Building

221 Palafox Place, Pensacola, FL, 32502

Board Meeting Agenda

Tuesday, April 12, 2022, at 5:30 PM
Board of County Commissioners Chambers
Ernie Lee Magaha Building
221 Palafox Place, Pensacola, FL 32502



Members in attendance were Tori Woods, Dr. Rex Northup, David Peaden, Patty Hightower, Dr. Tim Smith, Lumon May, Honorable Jennifer Frydrychowicz, and Melissa Sidoti. Also in attendance were General Counsel Meredith Bush, Executive Director Tammy Greer, former Interim Administrator Carolyn Appleyard, and Interim Board Liaison Emmalee Peoples.

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- The meeting was called to order by Tori Woods, Co-Chair at 5:31 PM.
 - Approval of the Agenda:
 - Lumon May moved to approve the agenda, and David Peaden seconded. All members approved acceptance of the agenda.
 - Approval of the Minutes from March 8, 2022:
 - Patty Hightower requested the revision that Dr. Smith was referred to as Mr. Smith. Melissa Sidoti requested that the spelling of her name be corrected. Lumon May made a motion to accept the minutes with these corrections, and Dr. Northup seconded. All members were in favor.
 - Treasurer's Report: Dr. Smith explained and reviewed the January 2022 Financial Report.
 - Action Items for Approval
 - Policy Revision to Allow for Electronic Payment:
 - Meredith Bush explained the statute that allows for electronic payment and electronic signatures with proper documentation. Patty Hightower moved to accept the revised policy for electronic payment. Mrs. Hightower requested dates made on the policy manual for tracking revisions. All were in favor and the motion passed.
 - FY2021-2022 Budget Amendment
 - Tammy Greer explained key line items in the budget from the discussion held at

the Budget Committee meeting.

- Melissa Sidoti moved to approve the amended budget. Lumon May seconded. None opposed. The amended budget was approved.
- Office Space at Pensacola State College (PSC)
 - Tammy Greer recommended PSC's suite of offices in lieu of more expensive options. Patty Hightower moved to accept the lease. Dr. Northup seconded.
 - Meredith Crawford advised the workers compensation requirement within the lease agreement to be revised for to include 'a period of time to acquire the insurance'. Dr. Smith moved to amend the lease to include a contingency upon the acquirement of insurance.
 - All were in favor of entering a lease agreement with Pensacola State College.
- Executive Director's Report: Please see the attached presentation.
- Public Comment
 - Kristin Alberta from Embrace Florida Kids introduced herself and explained the purpose of her program to the Board.
- Adjournment at 6:18 PM.

Next meeting:

Tuesday, May 10, 2022
Ernie Lee Magaha Building
221 Palafox Place, Pensacola, FL 32502



Management Report

Escambia Children's Trust
For the period ended March 31, 2022

Prepared on
May 2, 2022

Table of Contents

Balance Sheet.....3

Profit and Loss4

Profit and Loss by Month5

Trim Line Budget v Actual YTD6

General Ledger8

Balance Sheet

As of March 31, 2022

		Total
ASSETS		
Current Assets		
Bank Accounts		
Cash in Bank		
Hancock Whitney General Fund		6,953,489.78
Reserve Fund (5%)		371,221.47
Total Hancock Whitney General Fund		7,324,711.25
Total Cash in Bank		7,324,711.25
Total Bank Accounts		7,324,711.25
Other Current Assets		
Other Assets - Current		
Deposits & Reimbursements		550.00
Total Other Assets - Current		550.00
Total Other Current Assets		550.00
Total Current Assets		7,325,261.25
TOTAL ASSETS		\$7,325,261.25
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable (A/P)		3,847.89
Total Accounts Payable		3,847.89
Other Current Liabilities		
Accrued Taxes Payable		
Payroll Tax Liability		2,159.84
Total Accrued Taxes Payable		2,159.84
Due to Other Governmental Units		
Due to Escambia County Tax Collector		222,732.88
Total Due to Other Governmental Units		222,732.88
Total Other Current Liabilities		224,892.72
Total Current Liabilities		228,740.61
Total Liabilities		228,740.61
Equity		
Retained Earnings		
Net Income		7,096,520.64
Total Equity		7,096,520.64
TOTAL LIABILITIES AND EQUITY		\$7,325,261.25

Profit and Loss

October 2021 - March 2022

	Total
INCOME	
Ad Valorem Taxes	7,424,429.50
Interest income	2,221.36
Total Income	7,426,650.86
GROSS PROFIT	7,426,650.86
EXPENSES	
Communication Services	
Website Administration	1,176.57
Total Communication Services	1,176.57
Financial and Administrative	
Tax Collector Fees	222,732.88
Total Financial and Administrative	222,732.88
Insurance	
Directors & officers insurance	8,827.35
Surety Bond	710.00
Total Insurance	9,537.35
Office Supplies	321.91
Operating Expenditure/Expenses	
Accounting and Auditing	14,872.89
Professional Services	57,681.00
Total Operating Expenditure/Expenses	72,553.89
Personnel Expenses	
Executive Salaries	14,767.42
FICA Taxes	1,525.21
Life and Health Insurance	4,615.30
Total Personnel Expenses	20,907.93
Promotional Activities	1,503.04
Travel	1,396.65
Total Expenses	330,130.22
NET OPERATING INCOME	7,096,520.64
NET INCOME	\$7,096,520.64

Profit and Loss by Month

October 2021 - March 2022

	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Total
INCOME							
Ad Valorem Taxes		775,984.49	5,425,202.80	467,362.74	569,320.80	186,558.67	7,424,429.50
Interest income		4.68	507.68	584.98	412.72	711.30	2,221.36
Total Income	0.00	775,989.17	5,425,710.48	467,947.72	569,733.52	187,269.97	7,426,650.86
GROSS PROFIT	0.00	775,989.17	5,425,710.48	467,947.72	569,733.52	187,269.97	7,426,650.86
EXPENSES							
Communication Services							0.00
Website Administration				1,176.57			1,176.57
Total Communication Services				1,176.57			1,176.57
Financial and Administrative							0.00
Tax Collector Fees				200,056.50	17,079.62	5,596.76	222,732.88
Total Financial and Administrative				200,056.50	17,079.62	5,596.76	222,732.88
Insurance							0.00
Directors & officers insurance				8,827.35			8,827.35
Surety Bond					710.00		710.00
Total Insurance				8,827.35	710.00		9,537.35
Office Supplies				232.74	89.17		321.91
Operating Expenditure/Expenses							0.00
Accounting and Auditing		3,250.00	700.00	1,575.00		9,347.89	14,872.89
Professional Services	7,075.00	8,681.00		150.00	22,000.00	19,775.00	57,681.00
Total Operating Expenditure/Expenses	7,075.00	11,931.00	700.00	1,725.00	22,000.00	29,122.89	72,553.89
Personnel Expenses							0.00
Executive Salaries						14,767.42	14,767.42
FICA Taxes						1,525.21	1,525.21
Life and Health Insurance						4,615.30	4,615.30
Total Personnel Expenses						20,907.93	20,907.93
Promotional Activities				1,503.04			1,503.04
Travel				819.09	22.90	554.66	1,396.65
Total Expenses	7,075.00	11,931.00	700.00	214,340.29	39,901.69	56,182.24	330,130.22
NET OPERATING INCOME	(7,075.00)	764,058.17	5,425,010.48	253,607.43	529,831.83	131,087.73	7,096,520.64
NET INCOME	\$ (7,075.00)	\$764,058.17	\$5,425,010.48	\$253,607.43	\$529,831.83	\$131,087.73	\$7,096,520.64

Trim Line Budget v Actual YTD

October 2021 - March 2022

				Total
	Actual	Budget	over Budget	% of Budget
INCOME				
Ad Valorem Taxes	7,424,429.50	9,206,202.00	(1,781,772.50)	80.65 %
Total Income	7,424,429.50	9,206,202.00	(1,781,772.50)	80.65 %
GROSS PROFIT				
	7,424,429.50	9,206,202.00	(1,781,772.50)	80.65 %
EXPENSES				
Books, Publications, Subscriptions, & Memberships		7,500.00	(7,500.00)	
Capital Outlay - Machinery and Equipment		7,001.00	(7,001.00)	
Financial and Administrative				
Tax Collector Fees	222,732.88	276,186.24	(53,453.36)	80.65 %
Total Financial and Administrative	222,732.88	276,186.24	(53,453.36)	80.65 %
Freight & Postage Services		52.00	(52.00)	
Grants and Aids				
Aids to Private Organizations		4,426,912.00	(4,426,912.00)	
Total Grants and Aids		4,426,912.00	(4,426,912.00)	
Insurance				
Directors & officers insurance	8,827.35	3,831.00	4,996.35	230.42 %
Liability insurance		5,749.00	(5,749.00)	
Property insurance		499.00	(499.00)	
Surety Bond	710.00	750.00	(40.00)	94.67 %
Total Insurance	9,537.35	10,829.00	(1,291.65)	88.07 %
Office Supplies	321.91	499.00	(177.09)	64.51 %
Operating Expenditure/Expenses				
Accounting and Auditing	14,872.89	15,000.00	(127.11)	99.15 %
Professional Services	57,681.00	22,500.00	35,181.00	256.36 %
Total Operating Expenditure/Expenses	72,553.89	37,500.00	35,053.89	193.48 %
Operating Supplies				
Software & Apps		78,326.00	(78,326.00)	

				Total
	Actual	Budget	over Budget	% of Budget
Total Operating Supplies		78,326.00	(78,326.00)	
Other Current Charges		786.00	(786.00)	
Other Uses - Contingency		261,540.00	(261,540.00)	
Personnel Expenses				
Executive Salaries	14,767.42	30,000.00	(15,232.58)	49.22 %
FICA Taxes	1,525.21	5,306.00	(3,780.79)	28.75 %
Life and Health Insurance	4,615.30	24,916.00	(20,300.70)	18.52 %
Regular Salaries and Wages		39,348.00	(39,348.00)	
Total Personnel Expenses	20,907.93	99,570.00	(78,662.07)	21.00 %
Printing & binding		1,252.00	(1,252.00)	
Promotional Activities	1,503.04	2,002.00	(498.96)	75.08 %
Rent & Utilities				
Rent		2,767.00	(2,767.00)	
Total Rent & Utilities		2,767.00	(2,767.00)	
Travel	1,396.65	0.00	1,396.65	
Total Expenses	328,953.65	5,212,722.24	(4,883,768.59)	6.31 %
NET OPERATING INCOME	7,095,475.85	3,993,479.76	3,101,996.09	177.68 %
NET INCOME	\$7,095,475.85	\$3,993,479.76	\$3,101,996.09	177.68 %

General Ledger

March 2022

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Cash in Bank								
Hancock Whitney General Fund								
	Beginning Balance							6,843,700.49
03/01/2022	Journal Entry	AJE-08	No		Pay Period: 02/14/2022-02/27/2022	-Split-	(4,550.70)	6,839,149.79
03/04/2022	Journal Entry	Payroll	No		Moving expense reimbursement-Tammy Greer	-Split-	(5,384.82)	6,833,764.97
03/04/2022	Bill Payment (Check)	1051	No	Anglin Reichmann Armstrong		Accounts Payable (A/P)	(1,575.00)	6,832,189.97
03/04/2022	Bill Payment (Check)	1052	No	Landrum HR Workforce Solutions, Inc.		Accounts Payable (A/P)	(22,000.00)	6,810,189.97
03/11/2022	Journal Entry	AJE-06	No		Payroll Tax Payment	-Split-	(2,701.83)	6,807,488.14
03/18/2022	Bill Payment (Check)	1056	No	Clark Partington		Accounts Payable (A/P)	(19,775.00)	6,787,713.14
03/18/2022	Bill Payment (Check)	1057	No	Anglin Reichmann Armstrong		Accounts Payable (A/P)	(5,500.00)	6,782,213.14
03/18/2022	Journal Entry	AJE-05	No		Moving expense reimbursement	-Split-	(6,665.40)	6,775,547.74
03/30/2022	Deposit		No	Escambia County Tax Collector		-Split-	186,598.51	6,962,146.25
03/31/2022	Journal Entry	AJE-09	No		To adjust fund balance - 5% of operating revenue	-Split-	(9,327.93)	6,952,818.32
03/31/2022	Deposit		No		MISC TRAN	Interest income	671.46	6,953,489.78
Total for Hancock Whitney General Fund							\$109,789.29	
Reserve Fund (5%)								
	Beginning Balance							361,893.54
03/31/2022	Journal Entry	AJE-09	No		To adjust fund balance - 5% of operating revenue	-Split-	9,327.93	371,221.47
Total for Reserve Fund (5%)							\$9,327.93	
Total for Hancock Whitney General Fund with sub-accounts							\$119,117.22	
Total for Cash in Bank							\$119,117.22	
Hancock Whitney - Operating (deleted)								
03/01/2022	Journal Entry	AJE-08	No		Pay Period: 02/14/2022-02/27/2022	-Split-	4,550.70	4,550.70
03/04/2022	Journal Entry	Payroll	No		Moving expense reimbursement-Tammy Greer	-Split-	5,384.82	9,935.52

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
03/04/2022	Payroll Check	1054	No	Tammy Greer	Pay Period: 02/14/2022-02/27/2022	-Split-	(4,550.70)	5,384.82
03/04/2022	Payroll Check	1053	No	Tammy Greer	Pay Period: 02/14/2022-02/27/2022	-Split-	(5,384.82)	0.00
Total for Hancock Whitney - Operating (deleted)							\$0.00	
Hancock Whitney Operating (deleted)								
03/11/2022	Journal Entry	AJE-06	No		Payroll Tax Payment	-Split-	2,701.83	2,701.83
03/11/2022	Tax Payment		No	IRS	Tax Payment for Period: 03/02/2022-03/04/2022	Accrued Taxes Payable:Payroll Tax Liability	(2,701.83)	0.00
03/18/2022	Journal Entry	AJE-05	No		Moving expense reimbursement	-Split-	6,665.40	6,665.40
03/18/2022	Payroll Check		No	Tammy Greer	Pay Period: 02/28/2022-03/13/2022	-Split-	(6,665.40)	0.00
Total for Hancock Whitney Operating (deleted)							\$0.00	
Other Assets - Current								
Deposits & Reimbursements								
	Beginning Balance							550.00
Total for Deposits & Reimbursements								
Total for Other Assets - Current								
Accounts Payable (A/P)								
	Beginning Balance							23,575.00
03/01/2022	Bill	96204	No	Anglin Reichmann Armstrong		Operating Expenditure/Expenses:Accounting and Auditing	5,500.00	29,075.00
03/04/2022	Bill Payment (Check)	1052	No	Landrum HR Workforce Solutions, Inc.		Cash in Bank:Hancock Whitney General Fund	(22,000.00)	7,075.00
03/04/2022	Bill Payment (Check)	1051	No	Anglin Reichmann Armstrong		Cash in Bank:Hancock Whitney General Fund	(1,575.00)	5,500.00
03/14/2022	Bill	98306597	No	Clark Partington		Operating Expenditure/Expenses:Professiona l Services	4,050.00	9,550.00
03/14/2022	Bill	98306600	No	Clark Partington		Operating Expenditure/Expenses:Professiona l Services	5,825.00	15,375.00
03/14/2022	Bill	98306598	No	Clark Partington		Operating Expenditure/Expenses:Professiona l Services	6,825.00	22,200.00

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
03/14/2022	Bill	98306596	No	Clark Partington		Operating Expenditure/Expenses:Professional Services	3,075.00	25,275.00
03/18/2022	Bill Payment (Check)	1056	No	Clark Partington		Cash in Bank:Hancock Whitney General Fund	(19,775.00)	5,500.00
03/18/2022	Bill Payment (Check)	1057	No	Anglin Reichmann Armstrong		Cash in Bank:Hancock Whitney General Fund	(5,500.00)	0.00
03/31/2022	Bill	97275	No	Anglin Reichmann Armstrong		Operating Expenditure/Expenses:Accounting and Auditing	3,847.89	3,847.89
Total for Accounts Payable (A/P)							\$ (19,727.11)	
Accrued Taxes Payable								
Payroll Tax Liability								
03/04/2022	Payroll Adjustment		No		Federal Unemployment (940)	-Split-	(34.99)	(34.99)
03/04/2022	Payroll Adjustment		No		FL Unemployment Tax	-Split-	(157.43)	(192.42)
03/04/2022	Payroll Adjustment		No		FL Unemployment Tax	-Split-	(31.57)	(223.99)
03/04/2022	Payroll Check	1053	No	Tammy Greer	FL Unemployment Tax	Hancock Whitney - Operating (deleted)	157.43	(66.56)
03/04/2022	Payroll Check	1053	No	Tammy Greer	Federal Unemployment (940)	Hancock Whitney - Operating (deleted)	34.99	(31.57)
03/04/2022	Payroll Check	1053	No	Tammy Greer	Federal Taxes (941/944)	Hancock Whitney - Operating (deleted)	892.12	860.55
03/04/2022	Payroll Check	1054	No	Tammy Greer	FL Unemployment Tax	Hancock Whitney - Operating (deleted)	31.57	892.12
03/04/2022	Payroll Check	1054	No	Tammy Greer	Federal Unemployment (940)	Hancock Whitney - Operating (deleted)	0.00	892.12
03/04/2022	Payroll Check	1054	No	Tammy Greer	Federal Taxes (941/944)	Hancock Whitney - Operating (deleted)	1,809.71	2,701.83
03/11/2022	Tax Payment		No	IRS	Federal Taxes (941/944)	Hancock Whitney Operating (deleted)	(2,701.83)	0.00
03/18/2022	Payroll Check		No	Tammy Greer	Federal Unemployment (940)	Hancock Whitney Operating (deleted)	0.00	0.00
03/18/2022	Payroll Check		No	Tammy Greer	FL Unemployment Tax	Hancock Whitney Operating (deleted)	0.00	0.00
03/18/2022	Payroll Check		No	Tammy Greer	Federal Taxes (941/944)	Hancock Whitney Operating (deleted)	2,159.84	2,159.84
03/18/2022	Payroll Adjustment		No		FL Unemployment Tax	-Split-	(378.00)	1,781.84
03/18/2022	Payroll Adjustment		No		FL Unemployment Tax	-Split-	(189.00)	1,592.84
03/18/2022	Payroll Adjustment		No		FL Unemployment Tax	-Split-	567.00	2,159.84

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Total for Payroll Tax Liability							\$2,159.84	
Total for Accrued Taxes Payable							\$2,159.84	
Due to Other Governmental Units								
Due to Escambia County Tax Collector								
Beginning Balance								217,136.12
03/31/2022	Journal Entry	AJE-11	No		To accrue fee due County Tax Collector (est 3%)	-Split-	5,596.76	222,732.88
Total for Due to Escambia County Tax Collector							\$5,596.76	
Total for Due to Other Governmental Units							\$5,596.76	
Ad Valorem Taxes								
Beginning Balance								7,237,870.83
03/30/2022	Deposit		No	Escambia County Tax Collector	Real Estate	Cash in Bank:Hancock Whitney General Fund	186,558.67	7,424,429.50
Total for Ad Valorem Taxes							\$186,558.67	
Interest income								
Beginning Balance								1,510.06
03/30/2022	Deposit		No	Escambia County Tax Collector	Interest distribution	Cash in Bank:Hancock Whitney General Fund	39.84	1,549.90
03/31/2022	Deposit		No		MISC TRAN	Cash in Bank:Hancock Whitney General Fund	671.46	2,221.36
Total for Interest income							\$711.30	
Communication Services								
Website Administration								
Beginning Balance								1,176.57
Total for Website Administration								
Total for Communication Services								
Financial and Administrative								
Tax Collector Fees								
Beginning Balance								217,136.12
03/31/2022	Journal Entry	AJE-11	No		To accrue fee due County Tax Collector (est 3%)	-Split-	5,596.76	222,732.88

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Total for Tax Collector Fees							\$5,596.76	
Total for Financial and Administrative							\$5,596.76	
Insurance								
Directors & officers insurance								
	Beginning Balance							8,827.35
Total for Directors & officers insurance								
Surety Bond								
	Beginning Balance							710.00
Total for Surety Bond								
Total for Insurance								
Office Supplies								
	Beginning Balance							321.91
Total for Office Supplies								
Operating Expenditure/Expenses								
Accounting and Auditing								
	Beginning Balance							5,525.00
03/01/2022	Bill	96204	No	Anglin Reichmann Armstrong		Accounts Payable (A/P)	5,500.00	11,025.00
03/31/2022	Bill	97275	No	Anglin Reichmann Armstrong		Accounts Payable (A/P)	3,847.89	14,872.89
Total for Accounting and Auditing							\$9,347.89	
Professional Services								
	Beginning Balance							37,906.00
03/14/2022	Bill	98306596	No	Clark Partington		Accounts Payable (A/P)	3,075.00	40,981.00
03/14/2022	Bill	98306597	No	Clark Partington		Accounts Payable (A/P)	4,050.00	45,031.00
03/14/2022	Bill	98306600	No	Clark Partington		Accounts Payable (A/P)	5,825.00	50,856.00
03/14/2022	Bill	98306598	No	Clark Partington		Accounts Payable (A/P)	6,825.00	57,681.00
Total for Professional Services							\$19,775.00	
Total for Operating Expenditure/Expenses							\$29,122.89	
Personnel Expenses								
Executive Salaries								

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
03/04/2022	Payroll Check	1053	No	Tammy Greer	Gross Pay - This is not a legal pay stub	Hancock Whitney - Operating (deleted)	5,830.88	5,830.88
03/04/2022	Journal Entry	AJE-13	No		To reclass mileage reimbursement	-Split-	(2,585.34)	3,245.54
03/04/2022	Payroll Check	1054	No	Tammy Greer	Gross Pay - This is not a legal pay stub	Hancock Whitney - Operating (deleted)	5,908.41	9,153.95
03/18/2022	Payroll Check		No	Tammy Greer	Gross Pay - This is not a legal pay stub	Hancock Whitney Operating (deleted)	8,198.09	17,352.04
03/31/2022	Journal Entry	AJE-14	No		To reclass payroll	-Split-	(2,584.62)	14,767.42
Total for Executive Salaries							\$14,767.42	
FICA Taxes								
03/04/2022	Payroll Check	1054	No	Tammy Greer	Employer Taxes	Hancock Whitney - Operating (deleted)	483.57	483.57
03/04/2022	Payroll Adjustment		No		Employer Taxes	-Split-	(31.57)	452.00
03/04/2022	Payroll Check	1053	No	Tammy Greer	Employer Taxes	Hancock Whitney - Operating (deleted)	638.48	1,090.48
03/04/2022	Payroll Adjustment		No		Employer Taxes	-Split-	(192.42)	898.06
03/18/2022	Payroll Check		No	Tammy Greer	Employer Taxes	Hancock Whitney Operating (deleted)	627.15	1,525.21
03/18/2022	Payroll Adjustment		No		Employer Taxes	-Split-	(189.00)	1,336.21
03/18/2022	Payroll Adjustment		No		Employer Taxes	-Split-	(378.00)	958.21
03/18/2022	Payroll Adjustment		No		Employer Taxes	-Split-	567.00	1,525.21
Total for FICA Taxes							\$1,525.21	
Life and Health Insurance								
03/04/2022	Journal Entry	AJE-13	No		To reclass benefits	-Split-	2,307.60	2,307.60
03/31/2022	Journal Entry	AJE-14	No		To reclass benefits	-Split-	2,307.70	4,615.30
Total for Life and Health Insurance							\$4,615.30	
Total for Personnel Expenses							\$20,907.93	
Promotional Activities								
Beginning Balance								1,503.04
Total for Promotional Activities								
Travel								
Beginning Balance								841.99

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
03/04/2022	Journal Entry	AJE-13	No		To reclass mileage reimbursement	-Split-	277.74	1,119.73
03/31/2022	Journal Entry	AJE-14	No		To reclass mileage reimbursement	-Split-	276.92	1,396.65
Total for Travel							\$554.66	

Policy Amendment

Section II, *Policy Pertaining to General Operations*, Subsection 1.3, *Staff Affiliation with other Agencies*, of the Escambia Children's Trust Adopted Policy Manual, is hereby amended as follows (additions are underlined and deletions are stricken):

1.3 Staff Affiliation with other Agencies

No member of the ECT staff will serve as a Board member of any agency funded by the ECT. Staff may serve as non-voting consultants to such agencies for the purpose of providing technical assistance with the approval of the Executive Director of the ECT. Notwithstanding this provision, pursuant to Section 1002.83(4)(e), Florida Statutes, as may be amended, the Executive Director may represent ECT as a board member of the Early Learning Coalition (ELC) of Escambia County in which case, the Executive Director will refrain from any involvement in any funding decisions regarding the ELC. Staff already serving on governing bodies of agencies which make application for funding to ECT will take a leave of absence until a decision is made regarding the application. If funding is approved, the staff member concerned must resign membership on the governing authority. No staff member will accept any compensation from an agency funded by the ECT.



ESCAMBIA
CHILDREN'S TRUST

Our Children. Our Community. Our Future.

Executive Director's Report

May 10, 2022

Progress Update

- Welcomed new Communications Specialist/Board Liaison, Aviyonne Tart
- Set up payroll process, Positive Pay, and insurances
- Continued to meet with community agencies
 - Early Learning Coalition Board Meeting
 - Studer Family Children's Hospital
 - Gulf Coast Kids House
- Interviewed three candidates for Director of Finance position
- Met with Kleinhaus Consulting Group regarding needs assessment plan and timeline
- Drafted first RFP for Kindergarten Bridge Program
- Developed first draft of FY 2022-23 budget



Next Steps

- ❑ Finish FY 2022-23 budget/TRIM process
- ❑ Continue working on needs assessment report to document baseline for ECT
- ❑ Host reception/“meet and greet” and listening sessions for providers/prospective grantees
- ❑ Oversee first RFP process
 - Facilitate proposal workshop
 - Identify grant review committee
- ❑ Hire and onboard Director of Finance & Operations and Director of Programs & Performance



**Escambia Children's Trust
FY 2022-2023 Budget**

	Proposed	Revised
	Budget	
Income		
311.000 Ad Valorem Taxes	\$	10,461,594
311.010 Interest income	\$	-
Total Income	\$	10,461,594

DRAFT

Income

311.000 Ad Valorem Taxes
311.010 Interest income

Total Income

Expenses

513.00.00 Financial and Administrative

313,848 Tax collector fee

564.10.00 Personnel Expenses

564.10.11 Executive Salaries
564.10.12 Regular Salaries and Wages
564.10.13 Other
564.10.21 FICA and Unemployment Taxes
564.10.22 Retirement Contributions
564.10.23 Life and Health Insurance
564.10.24 Workers' Compensation Insurance

120,000 Executive Director
402,480 Comm Spec; Finance Dir; Program Dir; Eval Mgr
130,620 Benefits @ 25% of salaries - pro-rated; needs to broken out below
39,970 7.65% FICA; tax on first \$7k of wages at reemployment rate
up to 4% match

Total 564.10.00 Personnel Expenses

693,070 NOTE: allocation between admin/program will be retrospective

564.30.00 Operating Expenditure/Expenses

564.30.31 Professional Services
564.30.32 Accounting and Auditing
564.30.34 Other Services
564.30.40 Travel
564.30.41 Communication Services
564.30.41.1 Internet Expense
564.30.41.2 Telephone Expense
564.30.41.3 Website Administration
564.30.42 Freight & Postage Services
564.30.44 Rent
564.30.45.0 Insurance
564.30.45.1 Directors & Officers Insurance
564.30.45.2 Liability Insurance
564.30.45.3 Property Insurance
564.30.45.4 Surety Bond
564.30.47 Printing & Binding
564.30.48 Promotional Activities
564.30.49 Other Current Charges

90,000 CP legal services @ \$7,000/mo.; IT Managed Services @ \$500/mo.
50,000 Accounting services @ \$85/hr; ADP @ \$1,700; audit @ \$20,000
400 Background screening
9,000 4 staff x 40mi/mo x 12 mos x 0.445/mi; travel to other CSC/Trust programs

Included in rent
Included in rent
Included in IT Managed Services
200 Postage estimate
5,530 Office rent (prepaid annually in May - PSC)

8,428 Includes 10% increase
12,650 \$2,500 cyber;\$9,000 for gen. liability, abuse/mol., bus. liability + 10% increase
1,100 Includes 10% increase
1,500 \$355 ea x 3 officers
2,500 External, professional printing services (brochures, business cards, etc.)
400 Advertising of legal notices in PNJ; outreach events
3,144 Bank fees, service charges @ \$262/mo. X 6 mos.

564.30.51 Office Supplies Expense	1,200	Paper, pens, notepads, staplers, etc.
564.30.52.0 Operating Supplies		
564.30.52.1 Software & Apps	6,650	MS Office 365, Adobe Acrobat, Canva, Constant Contact
564.30.52.2 Miscellaneous Operating Supplies	3,600	Registration for events; food and supplies for outreach events
564.30.54 Books, Publications, Subscriptions, & Memberships	15,000	FACCT membership dues @ \$12,000; other memberships TBD
564.30.55 Training	1,300	Training/professional development for ECT staff
564.30.68 Intangible Assets	150,000	ERP systems (e.g., SAMIS, etc.)
564.80.82 Aids to Private Organizations	8,568,995	Grant contracts to providers
564.90.99 Other Uses - Contingency	523,080	5% contingency for initial reserves

Total Expenses

10,461,594

Total Other Expenses

Net Other Income

\$

0

Net income is zero; budget should be balanced

Net Income