



# ESCAMBIA CHILDREN'S TRUST

Our Children. Our Community. Our Future.

## Fiscal Guidelines for Funded Program





**Deadlines and Due Dates Quick Reference**

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



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# **I. INTRODUCTION**

## **ECT Establishment & Mission**

Escambia Children's Trust (ECT) is an independent special district of local government authorized by Florida Statute 125.901 and by local Ordinance No. 2020-22 on November 3, 2020.

ECT began collecting Ad Valorem taxes in November 2021 and began funding programs in July of 2022. ECT is authorized by Florida law to levy taxes up to .5 mills per \$1,000 of assessed property value. For fiscal year 2023/2024, ECT will be assessing .4365 mills.

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

- ★ Unified Leadership
- ★ High Quality Outcomes for all Children
- ★ Continuous Learning & Improvement
- ★ Community Education & Coordination
- ★ Operational Excellence
- ★ Public Engagement & Advocacy

## **Purpose of the Fiscal Policy Manual**

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

## **Role of the ECT Fiscal Staff**

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



## II. THE PROGRAM BUDGET

### **Basis of ECT Funding**

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

The following expenses are not allowable:

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



- ★ Accrued vacation, sick time payouts, and payment of wages in lieu of notice except upon separation from employment as provided for in the personnel policies and procedures of the program;
- ★ The use of ECT funds for Lobbying;
- ★ Pre-paid expenses that fall outside of the contract term. For reference, pre- paid expenses are payments in advance of goods and/or services being delivered and/or for use in the future. ECT expects purchases made during the contract term to be consumed and/or eligible to be used within the same contract term;
- ★ Supplanting of existing funding;
- ★ Expenses related to fund raising.

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

### **Funding is by Reimbursement**

ECT funds providers on a monthly reimbursement basis only. All requests for reimbursements are to be based on actual expenditures for a given month and should be supported by complete and appropriate documentation. Reimbursements should include only those expenses *paid for* in the month for which the request is being made, i.e., a check dated October 20, 2022, must be submitted with the October 2022 Reimbursement. Specific support documentation requirements are discussed in detail in Section III: “Reimbursement Support Documentation”. If your program has no expense for a given month, please notify ECT that you do not intend to submit a reimbursement for the month. Please submit your notice of “no reimbursement request” by the reimbursement deadline.

NOTE: Timely reimbursement requests are important. Submit expenses in the month in which they are paid. Prior fiscal year expenses are not eligible for reimbursement using the new fiscal year budget.

### **Reduction of Provider Funds**

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



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

### **Budget Definitions**

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

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

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

**Benefits- FICA**-The employer's mandatory 7.65% for Social Security. This calculation is only the employer's share of FICA. FICA must not be calculated for contract employees. *Life/Health Insurance*-The employer's share for any life and/or health (medical) insurance program the employer offers its employees. *Retirement*-The employer's share for program employees' retirement. *Re-Employment (formerly FL Unemployment)*-The amount paid for re-



employment insurance. *Workers Compensation*-The amount paid for workers compensation insurance as assigned by the carrier.

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

**Client/Participant Transportation** - Cost associated with transporting participants to and from program activities. This will include fuel, vehicle maintenance, lease/rental payments but drivers will be included in the personnel line if on staff and in the Professional Services/Contract Labor if the driver is a contracted worker (1099 employee).

**Direct Client Assistance**-Expenses for specific materials, rental and utility subsidies, and any other assistance rendered to clients as detailed in the budget narrative.

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

**Equipment Rental & Maintenance**-The cost of renting and maintenance of equipment including copiers, computers, postage equipment, etc.

**Field Trips** – Costs associated with providing participants with experiences outside of their normal daily environment. Costs can include transportation, lodging, entrance fees, and food.

**Fingerprinting and Background Checks** – The cost of complying with provider staff and volunteer background checks as required in the contract.

**Food and Snacks**- This item represents the reasonable and necessary costs of nutritional food where there is a business purpose for a documented activity the clients are involved in, and it is a necessary part of the program. **Delivery Tips:** Delivery tips may not exceed 10% of the total bill. Reimbursable tips for table service should not exceed 20%. For



larger annual events or ceremonies, contact the ECT fiscal staff.

**Freight and Postage**-Postage, parcel post, commercial trucking, and other delivery service costs. Costs of postage meter rental should be listed under the “Equipment Rental & Maintenance” line item.

**Indirect Costs**- The costs that cannot be identified with a program but are necessary for the general operation of the organization. When any indirect cost activities can be reasonably identified as a direct part of a specific program, the expenses should be charged to the program and not be part of the indirect cost calculation. Indirect costs are limited to 15%. An agency's indirect cost rate can be used to allocate a percentage of services and can include, but not limited to:

- Office management
- Fiscal Support
- Human Resources
- Executive direction
- Administrative support

**Insurance**-Cost of general liability, professional liability, property, business auto, crime bond, and directors’ and officers’ liability insurance as determined necessary for the operation of the program.

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

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

**Participant Incentives** - Costs associated with providing incentive items tied to a specific program performance. Such as clothing/shoes for a set attendance score.



**Professional Services/Contract Labor**-Cost of fees and charges of professional practitioners, technical consultants, or semi-professional technicians who are not employees of the program and are engaged as independent contractors for specified services on a fee or other individual contractual basis. This line item would include attorney, accountant or consultant fees, information technology, contracted janitorial services, and contracted staff members.

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

**Printing & Binding**-Includes cost of brochures and other informational materials for the program. Copy machine rental or leasing costs should be listed under the "Equipment Rental & Maintenance" line item.

**Personnel (Salary and Wages)**-All program salaries including full-time, part-time, and temporary staff. The gross amount paid to an employee(s) working directly in the program.

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

**Software or Apps** – Costs for software or apps normally used in the functioning of business operations.

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

**Subscriptions, Dues, Memberships**-Costs for the purchase of professional periodicals necessary for maintaining information related to the program. Cost of individual or organization dues relevant to the functions of the program. Payments to national parent organizations would be reported in this line item.



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

Expenses for fuel are allowable only for business-owned vehicles that are used for the ECT funded program. For business vehicles for which fuel is purchased, fuel receipt forms must be provided for *each* purchase and a monthly vehicle mileage log to show vehicle usage must be submitted for each vehicle for which fuel is purchased.

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

**Telephone**-Expenses for all telephone services, internet and communication lines.

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

**Vehicle purchase** - Costs associated with the acquisition of a vehicle to be used in agency operations. Costs can include the vehicle, taxes, warranty, and vehicle wrap that includes acknowledgement of vehicle purchase with ECT funds. Any vehicle purchased with ECT funds is subject to a reversionary interest if the vehicle is no longer used for the benefit of children or if the awarding contract is terminated. ECT shall be listed as a secondary interest on the vehicle's title.

**Volunteer training** – Costs associated with the training of volunteers serving in the funded program. Costs can include CPR, First Aid, or other necessary classes to ensure a quality program is delivered.



### III. REIMBURSEMENT SUPPORT DOCUMENTATION

#### **Required Documentation**

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

- A fully executed contract inclusive of an approved line-item budget.
- A Certificate of Insurance as documentation of the coverage required by contract.
- A current independent audit report as required by ECT policy and contract.

**Complete documentation is required to be available for onsite inspection at any time.**

To facilitate timely reimbursements, please submit complete documentation for all expenditures every month. This practice will allow on-going monitoring and could limit the need for an on-site fiscal review.

Support documentation must include both the expense detail and proof of Agency payment to be considered complete and eligible for reimbursement. Support can include but may not be limited to the following:

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



## **Policies Relating to Reimbursements**

### **Line-Item Budgets**

The provider may not exceed any line item in the budget. The provider may request budget transfers during the fiscal year to reallocate funds between line items and between position budgets within the Salary line item due to changes in needs. Note that the total program budget must remain the same pursuant to the agreed upon contract. All budget transfer requests must be submitted to ECT via SAMIS for approval. Any requests that exceed 10% of the total budget must be approved by the ECT Board of Directors. Any requests that change the original intent, intended outcome, deliverables, or performance measures requires approval from ECT Board of Directors.

### **General Guidelines**

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

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



payment will be randomly requested by ECT.

- ★ For receipts/invoices that include items not being requested for reimbursement, please circle or underline the items considered for reimbursement.
- ★ Sales tax should be deducted from expenses where the tax should not have been charged/paid. Remember to use your tax-exempt certificate!
- ★ Purchases made with a company credit card must be requested in the month the credit card is paid and support documentation should include the statement in addition to receipts/invoices.
- ★ Please redact all Social Security numbers from documents sent to ECT.
- ★ Employee reimbursement for their out-of-pocket expenses should be documented appropriately on a formal Employee Reimbursement Form. This form should be included as support documentation.
- ★ Late, overdraft, interest fees are not eligible for reimbursement.

### **Late Fee Assessment**

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

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

Quarterly Program Reports are due by the 15<sup>th</sup> of the month following the reporting quarter. These reports will address demographics on clients served, progress toward program outcomes, and efforts to identify and secure alternative funding. Any program report not filed by the 15<sup>th</sup> will result in reimbursement requests not being processed until quarterly reports are submitted.

### **Submission Address**

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



## **Common Errors to Avoid**

1. Over Expending Line Items
  - a. Submit a budget amendment request before area is over expended.
2. Mathematical Errors
  - a. Ensure all columns and rows are added correctly.
  - b. Do not round up numbers.
3. Improperly Categorized Expenses
  - a. Do not request reimbursement for an expense in a line item that does not apply. For example, an expense for office supplies should not be requested in the utilities line item.
4. Incomplete Forms
  - a. Ensure that all required forms are submitted as outlined above under "Required Documentation."
5. Duplicate Invoices
  - a. Be sure that you do not resubmit an invoice that has already been paid. To help ensure against duplicate invoices, keep expenses/requests for reimbursement current.
6. Untimely Requests for Reimbursements
  - a. Reimbursement Requests should only include expenditures for the month for which the request is being made. Items paid in prior months should not be included in the Reimbursement Request.
7. Illegible Documentation
  - a. Please ensure that all documentation and receipts are legible and include service or transaction dates. Complete copies of documents are required, partial or cut-off versions are not acceptable.
8. Salary Detail without Employee Names
  - a. The reimbursement request must accurately show both job titles and employee names to enable the ECT fiscal staff to trace the expense to salary documentation.
9. No Client Lists/Log For: Restaurant Expense, Field Trips, Scholarships, Gift Cards, Stipends
10. Mystery Total
  - a. Show calculations as to how total expense requested was derived.



#### 11. Failing to Utilize Tax Exempt Status

- a. Require program staff to utilize tax exempt status whenever possible.

#### 12. Not Taking Pro Rata Share – It is important to ensure that:

- a. Only the share of costs that apply to the program funded by ECT be submitted for reimbursement. Charges should be a prorated share of the ECT funded program to the total office operation. Please show calculations. Only the costs associated with the Escambia County program are reimbursable.

### **Method of Payment**

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

All reimbursements to programs will be paid by direct deposit.

## **IV. BUDGET AMENDMENTS**

### **Policy**

Providers are permitted to submit one Budget Amendment per quarter plus one additional request, a total of 5 requests per year. The Executive Director is authorized to approve requests of 10% or less of the total budget amount while any requests of more than 10% of the total budget will be brought before the Board of Directors for approval.

The provider may not exceed any line item in the budget. The provider may request budget amendments during the fiscal year to reallocate funds between line items and between positions within the Salaries line item due to changes in needs and should be done so in anticipation of an expense. Note that the total program budget must remain the same; no additional dollars can be added to a program budget during the fiscal year through a Budget Amendment Request. All Budget Amendment Requests must be submitted to ECT through SAMIS for approval. In reviewing and approving a Budget Amendment Request, ECT staff will consider the overall impact on the program and its expected outcomes and goals.



A narrative explanation of the request must be provided in the “Notes” section of each line item, whether adding or subtracting funds.

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

ECT staff will confirm that the budget revision was approved or denied by a notification within SAMIS.

No budget amendment request will be accepted after the contract end date.

## **V. RECORD KEEPING**

### **Maintenance of Books & Records: Provider Responsibility**

It is the responsibility of the provider to:

- ★ Maintain books, records, and documents (including electronic storage media) in accordance with standard accounting procedures and practices which reflect all payments by ECT to the provider under the executed contract between ECT and the provider.
- ★ Assure that records pertaining to the contract between ECT and the provider, including all financial records and supporting documentation, be available at all reasonable times and upon reasonable prior request, for inspection, review, or audit by ECT staff or other personnel assigned by the ECT.
- ★ Maintain and file with ECT in a timely manner all fiscal reports related to services under the contract between ECT and the provider. See the “Monthly Reimbursement Request” section of this manual for Deadlines and Due Dates.
- ★ Maintain and file with ECT in a timely manner all program reports related to services under the contract between ECT and the provider. Program Quarterly Reports are due on the 15<sup>th</sup> of the month following the end of each quarter. Failure to submit these reports in a timely manner will result in reimbursement requests being held - see Section III for details.

### **Allocation Methods**

Only the share of costs that apply to the program funded by ECT should be submitted for



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

### **On-Site Monitoring**

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

## **VI. OTHER CONTRACT COMPLIANCE ITEMS**

### **Certificate of Liability Insurance**

The Provider is responsible for maintaining general liability and any other necessary insurance during the existence of the contract between ECT and the Provider. The Provider is responsible for submitting a current Certificate of Insurance as often as is necessary to maintain a current certificate on file with ECT. Please refer to your contract for details on insurance requirements.

### **Keep ECT Informed**

The Provider acknowledges the importance of keeping ECT informed about the services it is providing through their contract with ECT and the funding sources affecting the ECT funded program. It is the responsibility of the Provider to promptly notify ECT prior to any significant change(s).

Significant changes that would require notification to ECT include, but are not limited to:

- ★ the commencement or conclusion of employment of funded and/or key staff.
- ★ the location of facilities where services are being provided which require a change of



scope request to be approved by ECT board.

- ★ the number of staff assigned to a service delivery site.
- ★ the acquisition of additional funding for the program funded by ECT (note that ECT funds will not be used for expenditures also funded by other sources)
- ★ the loss of funding from sources other than ECT that could affect the operation of the program as originally presented to ECT.
- ★ the delivery of the services as set forth in its proposal.

### **Diversification of Funding**

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