



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

Policy Manual

Adopted by ECT Board of Directors
April 14, 2026

Escambia Children's Trust
Policy Manual

Part 1

General
Administration

PART ONE: GENERAL ADMINISTRATION

The Escambia Children’s Trust will conduct its affairs in keeping with the Enabling Ordinance, the Bylaws, the Trust’s Strategic Plan, these Policies, and all applicable laws, rules, and regulations.

Trust board members are governed by Florida Statutes, including but not limited to: F.S.112 Public Officers and Employees, F.S.189 Uniform Special District Accountability, F.S. 119 Public Records, Public Business, Miscellaneous Provisions, F.S 104.31 Political activities of state, county, and municipal officers and employees, and all other laws applicable to the Board.

Throughout these policies, the Escambia Children’s Trust may be referred to as “the Trust,” “ECT,” “the Board,” or “the Council.”

I. Policies Pertaining to General Operations

1.0 Duties of the Executive Director

The duties and powers of the Executive Director shall include the development and recommendation of a strategic plan for meeting the needs of children and youth in Escambia County; the development and recommendation of an annual budget by category; implementation of the approved budget; the development and recommendation of Board policies; establishment of agency operating procedures; the hiring and termination of employees; the development and recommendation of a salary classification plan and fringe benefit program; maintenance of all official records; and the performance of such other duties as are normally performed by an Executive Director.

1.1 Evaluation of Executive Director

In accordance with provisions and timelines as specified in the Executive Director’s Employment Contract, the Board will assess the performance of the Executive Director through use of the Board-approved Executive Director Performance Appraisal Process. The Chair of the Personnel Committee will oversee the implementation of this process.

2.0 Executive Director Performance Appraisal Process

2.1 **Purpose** The annual performance appraisal provides an opportunity for each Board member and the Executive Director of the Escambia Children’s Trust (ECT) to formally review, document, and recognize the Executive Director’s performance for the previous year.

2.2 The Appraisal Process

Each Board Member should complete the Performance Appraisal form.

- a) The Chair of the Personnel Committee oversees the Performance Appraisal process.
- b) A date is set to discuss the Executive Director’s Annual Performance Appraisal at a scheduled Board Meeting no less than sixty (60) days prior to the expiration of the Employment Agreement.

- c) Prior to the scheduled Board Meeting, the Executive Director provides to the Chair of the Personnel Committee and the ECT General Counsel a Self- Evaluation along with a summary of major accomplishments and unanticipated challenges outside of the planned operations and activities for the fiscal year, including supporting documentation.
- d) The ECT General Counsel forwards the Executive Director's Self-Evaluation materials to the members of the Board.
- e) The ECT General Counsel provides each Board Member with a Performance Appraisal form to evaluate the performance of the Executive Director for the same specified performance review period and any relevant public records received by the ECT that relate to the performance of the Executive Director.
- f) Each Board member completes the Performance Appraisal form after having received the Executive Director's Self-Evaluation, supporting documentation, Summary of Major Accomplishments and Unanticipated Challenges, and any relevant public records that relate to the performance of the Executive Director.
- g) The Board Liaison schedules a meeting for one-on-one discussions with each Board member prior to the Board Meeting date at which the Executive Director's Performance Appraisal is to occur. Each Board member conducts that one-on-one discussion with the Executive Director to discuss the Performance Appraisal form and signs the form indicating that the meeting has occurred.
- h) Upon completion of the one-on-one discussions, each Board member submits an original signed Performance Appraisal form to the General Counsel for the Executive Director's personnel file.
- i) The ECT General Counsel collects all of the information from the Performance Appraisal forms that are provided by each Board member and provides that information to the Director of Finance and Operations who oversees human resources matters.
- j) The Personnel Committee shall meet to review the Executive Director's personnel file prior to the scheduled board meeting and shall direct preparation of the performance report.
- k) Following the Personnel Committee meeting, the ECT General Counsel collates the information and provides each Board member and the Executive Director with the performance report in advance of the scheduled Board Meeting. The performance report shall be made part of the scheduled Board Meeting agenda.
- l) At the scheduled Board Meeting, based upon the public record and performance report, the Chair of the Personnel Committee shall recommend that the Board

renew, modify, or terminate the Employment Agreement.

- m) No later than sixty days prior to the expiration of the Employment Agreement, the Chair of the Personnel Committee shall give the Executive Director written notice of the Board's intent to renew, modify, or terminate the Employment Agreement.
- n) All performance appraisal activities must occur pursuant to the Sunshine and Public Records provisions of Florida Law.

3.0 Line of Authority

There will be a separation between the policy-making activities of the Trust and the operation of the agency. The Board will make policy and hold the Executive Director accountable for the operation of the agency. The Executive Director is responsible to provide the Board with adequate and timely background and supporting information regarding agenda items, the operation of the agency, and new matters that may affect the operation of the agency or opportunities for greater service of the agency to Escambia County. The Board will make all requests for services from staff through the Executive Director. Individual Board members should not give directions to the staff or Executive Director. Individual Board members who need additional information from the staff will make such requests through the Executive Director. The Board acknowledges the right of every Board member to be fully informed on all aspects of agency operation, and nothing in this policy limits that right. This policy will be implemented to further enhance the efficient operation of the Board and staff operations and the timely distribution of information to Board members.

4.0 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.

5.0 Coordination with Other Children's Services Planning and Funding Agencies

Staff will make reasonable efforts to coordinate planning, funding, and evaluation activities with other appropriate planning and funding agencies so as to eliminate unnecessary duplication of services and improve the overall quality of these activities.

6.0 Technical Assistance

Staff will serve as consultants and provide technical assistance to human service agencies and community groups interested in improving, expanding, or providing new services in accordance with approved priorities.

7.0 Endorsements

Requests for endorsement of various activities, or projects, or legislation from organizations and groups will be submitted to the Board for its consideration. In the event the deadline established by the organization requesting the endorsement occurs after the Board meeting materials have been finalized for Board agenda preparation occurs before the endorsement must be given, the Executive Director may provide a staff endorsement, if appropriate.

Any request for endorsement concerning a proposed State or Federal tax increase or decrease should be submitted to each Board Member in writing at least 30 days prior to the Board meeting at which the request will be considered for action. Only tax increase or decrease proposals/legislation that would potentially have a direct impact on ECT shall be considered for endorsement.

8.0 Universal Access to Trust Funded Services and Resources

Services and resources funded by ECT are available to all families and children who are eligible for services and resources as determined by the funded agency's eligibility and admission criteria.

9.0 Direct Administration of Programs

The ECT will generally limit any directly administered program efforts to demonstration projects which, if successful and continued beyond the demonstration period, will be transferred to a service provider. Staff will consider contracting with a service provider before recommending that ECT directly undertake the project.

10.0 General Conditions of ECT Contracts

The General Terms and Conditions contained in standard agency contracts are also Board approved policies. The extent and scope of the Program Monitoring described in the General Terms and Conditions has been determined as a planning rather than an operational level decision.

11.0 Reimbursement of Board Member Expenses

Board members receive no salary or other compensation for services on the Trust. Members may receive reimbursement for travel and related expenses when such travel is in the interest of the agency, including travel to conferences that offer content related to the mission, goals, and purposes of the Trust. Reimbursement will be on the same basis as staff is reimbursed.

12.0 Designees

The Trust enabling statute allows a designee for the Department of Children and Families to represent him or her in his or her absence and fully participate in meetings, including voting privileges. Other Board members may designate a person to monitor a Board meeting in their absence; however, while such persons may respond to questions, they will not participate in debate nor exercise a vote. Any Board member who knows in advance that they will not be able to attend a scheduled Board meeting shall contact the Executive Director prior to the subject meeting.

Board members who are unable to attend a meeting and who wish to make their position known on a specific agenda item, or who have a question regarding any item, should contact the Executive Director regarding the matter and may submit a written statement addressing their position on a specific agenda item(s) in advance of the meeting.

13.0 Nondiscrimination

The Trust prohibits discrimination or harassment with respect to the hiring or promotion of individuals, conditions of employment, disciplinary and discharge practices, or any other aspect of employment, public accommodations, real estate transactions, any credit transaction, and contracting and procurement on the basis of sex, race, color, age, national origin, religion, disability, marital status, sexual orientation, gender identity or expression, pregnancy or veteran status.

14.0 Meeting Agenda

The agenda will be prepared by the Executive Director in collaboration with the Trust Chair. Any Board member may request an item be placed on an agenda for the next scheduled meeting at which the item may be considered. The agenda will be distributed to the members electronically approximately one week prior to the meeting with the Notice of Meeting. A hard copy of the agenda will also be included in materials provided to all members at meetings.

15.0 Official Record

Minutes of each meeting of the board shall be accurately taken, preserved and provided to members, at or before the next regular meeting. The minutes shall be signed by the Chair after approval and shall be kept as a public record. Meeting agendas, minutes, and staff reports shall automatically be included in the records of the Board. In addition, any documents, exhibits, diagrams, petitions, letters or other materials presented to the Board in support of, or in opposition to, an item to be considered by them shall be entered into the record, unless legally inadmissible. The Executive Director shall be custodian of the record. In the event the Board determines there was an error, either of commission or omission regarding the placement of an item into the record, any member of the board may move to correct such errors and such act of correction shall be done upon a majority vote of the members of the board. A person submitting an Exhibit for the Board's consideration in support of, or in opposition to a pending matter, must file the original thereof with the Executive Director. All exhibits submitted to the Executive Director shall be submitted to the Board.

II. Conflict of Interest and Code of Ethics Policy

1.0 Purpose

- 1.1 All public officers and employees of the Escambia Children's Trust will conduct Trust business pursuant to the Code of Ethics Policy in addition to the statutory regulations set out in Part III, Chapter 112, Florida Statutes.
- 1.2 The proper operation of democratic government requires that its public officers and employees be independent, impartial, and responsible to the people; that decisions and policy be made through proper channels of the governmental structure; that public office must not be used for personal gain; and that the public have confidence in the integrity of its government. In recognition of these goals, a Code of Ethics Policy for all Public Officers and employees is established.
- 1.3 The Escambia Children's Trust desires to maintain the highest level of integrity and transparency in all its endeavors and therefore adopts this Conflict of Interest and Code of Ethics Policy. This policy supplements and enhances the ethics mandates provided in the State of Florida Code of Ethics for Public Officers and Employees (Part III of Chapter 112, Florida Statutes).

2.0 Persons Governed by the Ethics Code Policy

2.1 Public Officers

A "public officer" is defined in Sections 112.313(1) and 112.3143(l)(a), Florida Statutes to include persons "elected or appointed to hold office, including any person serving on an advisory body."

2.2 Public Employees

1. The term "employee" is not defined in the State Code of ethics, but the First District Court of Appeal has applied in an ethics context the same definition of "employee" as is used in tort actions. Wright v. Commission on Ethics. 389 So.2d 662 (Fla. 1st DCA 1980).
2. Examples of such employees include the Executive Director and all other salaried or hourly workers employed by the Trust.
3. "Independent contractors" hired by the Trust are not employees and therefore are not governed by provisions in this policy that are applicable to public employees.

2.3 Candidates for Public Office

"Candidates" for public office (defined in Section 112.312(6), Florida Statutes to mean any person who had filed financial disclosure and qualification papers, has taken *the candidate's* oath, and seeks to become a public officer by election) are subject to a limited number of ethical provisions; and successful former candidates who have not yet taken office are subject to the gifts law contained in Section 112.3148, Florida Statutes.

3.0. State Code of Ethics

- 3.1 All public officers and employees shall be required to become familiar with the provisions of Part III, Chapter 112, Florida Statutes, including but not limited to the following sections:

- 3.1a Section 112.313, Florida Statutes. This section establishes the standard of conduct for public officers and employees. It sets out the standards which must be followed in any official business conducted by public officers or employees of the Trust, including such matters as the solicitation or acceptance of gifts, doing business with one's agency, unauthorized compensation, salary and expenses, misuse of public position, conflicting employment or contractual relationships, disclosure or use of Trust information and certain other matters.
- 3.1b Section 112.3135, Florida Statutes. This anti-nepotism section prohibits a public officer from appointing, employing, promoting, or advancing or advocating the appointment, employment, promotion, or advancement of a relative. It does not prohibit two relatives from being employed within the Trust at the same time. "Relative," for purposes of this section only, with respect to a public officer, means an individual who is related to the public officer as father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, or half-sister.
- 3.1c Section 112.3143, Florida Statutes. This section governs public officers who hold office in the Trust, including any person serving on an advisory board. It forbids any Trust public officer voting in his or her official capacity upon any measure which would inure to his or her special private gain or loss and provides such voting conflicts.
- 3.1d Section 112.3144, Florida Statutes. This section requires the full and public disclosure of the financial interests of certain Trust public officers as specified herein. It establishes the procedure for such filing and the fines for failure to timely file as required.
- 3.1e Section 112.3145, Florida Statutes. This section requires that Trust public officers file disclosures of their financial interests and clients represented before the board. It governs such persons as the members of the Board, the Executive Director, and other the Trust employees.
- 3.1f Section 112.3147, Florida Statutes. This section is applicable to all Trust public officers and employees, who are required to file disclosures with the State Commission on Ethics, to use certain forms as provided by the Commission.
- 3.1g Section 112.3148, Florida Statutes. This section governs certain Trust public officers and employees filing full or limited public disclosure of the financial interests. It defines who a lobbyist is and sets out the reporting and receipt of gifts procedure by individuals filing full or limited public disclosure of financial interests and by procurement employees.
- 3.1h Section 112.3149, Florida Statutes. This section deals with the solicitation and disclosure of honoraria. It defines honoraria and how such honoraria may be accepted and reported to the Commission on Ethics.
- 3.1i Section 112.3151, Florida Statutes. This section provides for the extension of time for filing certain disclosures. It states the Commission on Ethics may grant for good cause, on an individual basis, an extension of time for filing any disclosure required under the State Code of Ethics.
- 3.1j Section 112.317, Florida Statutes. This section provides for the State penalties that Trust public officers or employees may face for violation of the State Ethics Code.

4.0 Standards of Conduct

The conduct of all public appointed officers and employees shall be measured by the standards set out in Part III, Chapter 112, Florida Statutes, and by those additional standards adopted by the Trust that require a higher standard of conduct than permitted under the State Code of Ethics, including but not limited to the following:

4.1 Personal Interest in ECT Contract or Transaction.

No public officer or employee of the ECT having the power or duty to perform an official action related to a Trust contract or a transaction shall:

- a. Have or thereafter acquire any interest in such a contract or transaction, or
- b. Have an interest in any business entity representing, advising, or appearing on behalf of, whether paid or unpaid, any person involved in such contract or transaction, or
- c. Have solicited or accepted present or future employment with a person or business entity involved in such contract or transaction, or
- d. Have solicited, accepted, or granted a present or future gift, favor, service, or thing of value from or to a person involved in such contract or transaction, except as otherwise allowed in the State Code of Ethics.

4.2 Disclosure or use of Certain Information.

No public officer, employee of an agency, or local government attorney shall disclose or use information not available to members of the general public and gained by reason or his or her official position for his or her personal gain or benefit or for the personal gain or benefit of any other person or business entity.

4.3 Withholding of Information (Required Disclosure).

- a. No public appointed officers or employees shall withhold any information when the officer or employee knows, or reasonably should know, that a failure to disclose may impair the proper decision making of any Trust boards, authorities, agencies or committees. In addition to the requirements of Chapter 112, Part III, Code of Ethics for Public Officers and Employees, members of subordinate boards and committees, and any of the Trust's employees who are recommending the approval or denial of a recommendation for any official action shall, prior to any such action, disclose any recent (within the last 90 days) or ongoing business, financial, or investment relationship or interest that may, in the context of the proposed official motion, reasonably be deemed to create the appearance of impropriety.
- b. Employees classified as Senior Executive Service I or D shall be required to comply with the financial disclosure requirements established pursuant to Section 112.3145, Florida Statute (2021), including any appointed public officer or employee in the Senior Executive Service who does not have an independent obligation to make such financial disclosure under that section. For any SES employee who does not have an independent obligation to make this financial obligation under state law, disclosure shall be made on the Statement of Financial Interest form. Disclosure shall be made on an annual basis but shall

not be made later than July 1 of each year. The Trust Ethics Officer shall ensure that disclosure forms and all necessary instructions for compliance are available and that members of the Senior Executive Service have adequate time to complete the disclosure forms. The Ethics Officer shall be the custodian of records for any disclosure forms that are not required to be sent to the State of Florida Commission on Ethics.

4.4 Public Property.

No Trust public officer or employee shall request or permit the unauthorized use of Trust-owned vehicles, equipment, materials, or property.

4.5 Special Treatment.

No Trust public officer or employee shall grant any special consideration, treatment, or advantage to any person, group or organization beyond that which is available to every other person, group or organization in the same or similar circumstances.

4.6 Payment of Debts.

All public officers and employees shall settle, in a timely fashion, business accounts between them and the Trust, including the payment of taxes.

4.7 Gifts and Gratuities.

Appointed public officers and employees shall not directly solicit any gift or accept or receive any gift - whether it be money, services, loans, travel, entertainment, hospitality, a promise, or in any other form - under circumstances where it could be reasonably inferred or expected that the gift was intended to influence them in the performance of their official duties, or the gift was intended to serve as a reward for any official action on their part. Furthermore, no ECT employee or member shall receive any gifts from organizations, business concerns, or individuals that are lobbyists or vendors that have a business relationship with the Trust if such gift has a value over \$25.00. It is particularly important that executive, managers, supervisors, inspectors, purchasing agents, etc., guard against any relationship that might be construed as evidence of favoritism, coercion, unfair advantage or collusion.

The following shall not be deemed a violation of the limitations this Policy imposes as it relates to gifts and gratuities over \$25.00:

- a. Legitimate salary, benefits, fees, commissions, or expenses associated with a public officer's or employee's non-public business;
- b. An award, plaque, certificate, memento, or similar item given in recognition of the public officer's or employee's civic, charitable, political, professional, or public service;
- c. Food, beverages, and registration at group events to which all similarly situated employees or public officers are invited;
- d. Actual and reasonable expenses, as set out in the ECT Travel policy, for food, beverages, travel, lodging, and registration for a meeting which are provided to a public officer or employee so that he or she may participate in or speak at a meeting or conference or similar event;
- e. A commercially reasonable loan offered to the public at large and made in the ordinary

course of business;

f. Promotional items generally distributed free to public officers or employees by ECT vendors;

g. Gifts from a relative (father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, or daughter-in-law) of the appointed officer or employee.

4.8 Gift Reports.

All reporting individual who receive a gift shall report that gift in the manner provided by Section 112.3148, Florida Statutes.

4.9 Outside Employment.

ECT employees may not engage in outside employment, unless approved by the Board.

a. Any employees seeking to engage in private employment must complete the certification form that: 1) discloses the identity of the private employment, service, or business, 2) discloses the nature of the private employment, service, or business, and the job duties of the position that the Trust employee seeks, and 3) discloses whether, to the employee's knowledge, the private employer, service, or business is a vendor or contractor for the Trust. This certification form, declaring such outside employment, must be filed with and approved by the Ethics Officer and approved by the Executive Director.

b. A copy of the certification form will be maintained in the employee's official personnel file.

4.10 Prohibited Investments.

No appointed public officer or employee over the course of his or her employment shall be allowed to have any personal investment which in any way would create a substantial conflict of interest between his or her private interests and the ECT's interest.

4.11 Miscellaneous Malfeasance or Misfeasance.

Any Trust public officer or employee, who breaches the public trust for private gain, shall be liable to the Trust for repayment of all financial benefits obtained by such a breach. It also shall be unlawful and a violation of this policy for any Trust public officer or employee to threaten or

intimidate or otherwise impede any witness, investigation, administration of law, the conduct of any public meeting, or any other act that would interfere with the lawful functioning of the Trust.

4.12 Improper Use of Position.

ECT public officer or employee shall not use or attempt to use his or her official position or any property or resource which may be within his or her trust, to secure a special privilege, benefit, or exemption for himself, herself, or others.

4.13 Converting ECT Property.

A public officer or employee of the ECT is prohibited from converting or embezzling any real or personal property for which that public officer or employee is required to possess or control in

the execution of his or her Trust duties. Upon a conviction and adjudication of guilt by a court of competent jurisdiction, whether civil or criminal, the Trust shall request that the court require proper restitution to the Trust.

4.14 Political Activity.

Any Trust public officer or employee is prohibited from conducting political activities while on Trust time. No such political activities will be undertaken by any person who disadvantages the functioning of the ECT. A Trust public officer or employee is prohibited from using Trust resources to aid or boost the political campaign of any elected public officer. This policy shall not be interpreted to violate the protected constitutional rights of the First Amendment or the impairment of any public officer or employee's civil rights to vote and to take part in political campaigns.

4.15 Professional Services.

No Trust public officer or employee may recommend the services of any professional to assist any person in a transaction involving the Trust unless such recommendation is a part of that person's official duties.

4.16 Ethics Officer.

The employee holding the position of Executive Director shall be the Ethics Officers. The Ethics Officer duties and responsibilities shall be assigned, as a separate responsibility, to the Executive Director. The Ethics Officer may receive complaints from the public or Trust personnel involving alleged ethical violations by the Trust's appointed public officers or employees. The Ethics Officer will review any such allegation to determine whether or not it appears to be factually grounded. The Ethics Officer shall also report the allegation to the Board Chair. The Executive Director and Board Chair shall review the factual basis for the allegation with the Trust Attorney. Should the complaint involve the Executive Director, the complaint shall be referred to the Chair of the Board. Should the complaint involve any Board Member, the complaint shall be referred to the Trust Attorney. After such review, the Ethics Officer may initiate an investigation or refer the complainant to the State Commission on Ethics (COE) as appropriate. For purposes of this Policy, the Ethics Officer's decision to initiate an investigation or to make a referral to the COE is subject to approval by the Chair, or if it involves the Board Chair, the Trust Attorney. The Ethics Officer's completed report will be submitted to the Board Chair.

4.17 Disclosure of Criminal Records Required.

Any person applying for appointment to a committee or for employment with ECT will disclose any criminal convictions and the failure to do so may result in dismissal of any such volunteer, committee member, or employee of the ECT.

4.18 Enforcement and Penalty.

Pursuant to Subsection 112.317(3)(b), Florida Statutes, the Trust finds that an efficient and effective method for the determination of violations of the ethical standards set forth in this Policy is through local enforcement as provided herein. This Policy may be enforced in any manner allowed, authorized, or otherwise provided by law or ordinance.

- a. For appointed public officers, who are members of boards and committees, the Board may censure or remove that person for a policy violation and prohibit him or her from being reappointed to a Trust board or committee for up to a period of five (5) years or

may refer the matter to the State Commission on Ethics for investigation.

- b. For ECT employees, such employees may be subject to employment sanctions for a policy violation, including but not limited to, reduction in pay, reprimand, suspension, or termination in accordance with the personnel procedures which are currently established allowing for employees to be disciplined or the referral of the matter to the State Commission on Ethics for investigation.

4.19 Financial Disclosure.

In accordance with F.S.112, appointed Board members, the Executive Director and the Chief Financial Officer must annually file Form 1, the Statement of Financial Interest, and within 60 days of departure, must file Form 1F, the Final Statement of Financial Interest. Ex-Officio Board members are required to annually file the financial disclosure form specific to their elective office and upon departure may be required to submit final financial disclosure forms. In accordance with state law, all Board members, the Executive Director, and any employee with authority to purchase any single item costing more than \$20,000 must file a financial disclosure form annually and after leaving office or employment.

5.0 Voting Abstentions

5.1 In accordance with Section 112.3143, Florida Statutes, Board members and members of any advisory body to the Board must abstain from voting on a matter in which they have a conflict of interest and they must disclose the nature of their interest. Furthermore, they may not attempt to influence a decision on a matter in which they have a conflict of interest prior to disclosing the nature of their interest. In either case, they must delineate such interest on a Florida Commission on Ethics form, which shall be incorporated in the minutes of the appropriate Board or advisory body meeting.

5.2 Except in the above-described circumstances, Board members and members of any advisory body to the Board will not abstain on any vote. Board members and advisory body members who believe they are unable to vote in favor of any measure because of lack of information or other special circumstances may vote against such a measure and may ask that the reason for such a vote be indicated in the minutes.

6.0 Limitations on Communication - Policy for Procurement in Local Government

6.1 Policy Statement: This "Limitations on Communication" policy establishes guidelines and restrictions on communication during the procurement process. The policy aims to promote fairness, transparency, and integrity by preventing potential conflicts of interest, undue influence, and favoritism in procurement activities.

6.2 Scope: This policy applies to all employees, officials, contractors, vendors, and individuals involved in the procurement process. It encompasses all stages of procurement, including solicitation, evaluation, and contract award.

6.3 Policy Guidelines:

A. Communication Restrictions:

1. Once a solicitation has been issued or an unsolicited proposal received, all communication regarding the procurement should be directed solely to the ECT staff.
2. All communication related to the procurement, including inquiries, clarification requests, and any additional information, must be submitted in writing to **info@escambiachildrenstrust.org**.
3. During the evaluation and selection process, all communication regarding the procurement must be limited to ECT staff. Communication with other stakeholders involved in the process, such as evaluators, selection committee members, or members of the Board of Directors is strictly prohibited.
4. Verbal or written communication with potential bidders, proposers, or their representatives, including lobbying, lobbying attempts, or attempts to influence the procurement process, is strictly prohibited once the solicitation has been issued or an unsolicited proposal has been submitted.
5. Exceptions to communication restrictions may be granted in writing by the ECT staff for necessary and legitimate reasons, ensuring fairness and equal opportunity for all participants.
6. Presentations by the Proposer or duly-noticed site visits occurring in the sunshine are permitted.

B. Documentation and Record-Keeping:

1. All communication, including written inquiries, responses, and any other related documents, must be appropriately documented, time-stamped, and maintained as part of the official procurement file.
2. Official records of communication must be made available for review and inspection by authorized personnel and auditors.

C. Training and Awareness:

1. All employees involved in the procurement process shall receive training by the Executive Director or designee on the limitations and requirements of this policy.
2. Vendors and contractors participating in procurement activities shall be made aware of this policy and their obligation to comply with its provisions.

D. Violations and Consequences:

1. Any violation of this policy may result in disqualification from the procurement process, termination of contracts, or other appropriate disciplinary actions in accordance with applicable laws, regulations, and policies.
2. Any suspected violations should be promptly reported to the designated ethics or procurement officials for investigation and appropriate action.
3. Any violation must be publicly disclosed prior to any action on the solicitation.

E. Review and Compliance:

This policy shall be regularly reviewed, updated, and communicated to all relevant parties involved in the procurement process. Compliance with this policy is mandatory, and failure to adhere to its provisions may result in disciplinary actions, as outlined in the policies and procedures.

7.0 Appearance of Impropriety

At all times, board members and staff will act in such a manner so as to avoid the appearance of impropriety.

8.0 State of Florida Code of Ethics

The provisions of the State of Florida Code of Ethics (Chapter 112, Part III of Florida Statutes) apply to and shall be complied with by the Trust Board members, staff and personnel.

If a board member, staff, or any other person is in doubt as to the applicability of the State Code of Ethics to his or her own situation, he/she shall seek an opinion from:

State of Florida Commission on Ethics
2822 Remington Green Circle, Suite 101
P.O. Drawer 15709 Tallahassee, FL
32317-5709
(850) 488-7864(T)
(850) 488-3077 (F)
www.ethics.state.fl.us

III. Public Records

- 1.0 Any member of the public may request to inspect or obtain copies of public records from the Escambia Children's Trust (ECT) during regular office hours Monday through Friday 8:30 am until

5:00 pm in person, verbally over the phone, in an email or in writing. The requestor does not have to give their name or explain the reason for the request. There may be a fee associated with responding to the request as allowed by law. If so, ECT will provide advance notice of such fees as well as payment instructions.

1.1 All ECT records, unless exempted by state or federal law, are public records. "Public Records" means all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other materials, made or received in connection with the official business of ECT.

1.2 Many recent ECT records are available to the public online 24/7 at ECT's website www.escambiachildrenstrust.org, including, but not limited to:

- Board meeting materials
- Requests for Proposals, Qualifications, or Letters of Intent
- Annual Reports
- Financial Reports
- Resolutions
- Policies
- Budget Documents

1.3 Responses to public records request will be provided within a reasonable timeframe that would be expected under normal conditions with due consideration for time needed to handle confidential or exempt records.

1.4 The Executive Director is the custodian of all public records.

1.5 Each member of the ECT and each employee has a duty to preserve and retain all documents or communications meeting the definition of public record and to promptly transfer those records to the custody of the ECT.

IV. Public Participation at Board and Committee Meetings

1.0 The Trust invites input from the public on issues related to its responsibilities and to provide the Trust with information related to pending Trust business.

1.1 Pursuant to Sec. 286.0114, Florida Statutes, members of the public are to be given a reasonable opportunity to be heard on matters before the Trust. The opportunity to be heard does not have to occur at the same meeting at which the Trust takes official action, so long as an opportunity is provided at a meeting during the decision-making process and within a reasonable time before the meeting at which the Trust takes official action. The requirements for providing a reasonable opportunity to be heard do not apply to:

- a. An official act taken to deal with emergency situations affecting the public health, welfare

or safety if compliance with requirements for public comment would cause an unreasonable delay in the ability of the Trust to act.

- b. An official act involving no more than a ministerial act, including, but not limited to, approvals of minutes and ceremonial proclamations; and
- c. A meeting exempt from the provisions of Sec. 286.011, Florida Statutes.

1.2 The opportunity for public comment is subject to the following rules:

- a. Individuals wishing to speak on specific agenda items, may sign up to do so. Individual comments are limited to three (3) minutes. For non-agenda items, individuals will be provided the opportunity near the end of the Trust meeting during Public Forum.
- b. Individuals wishing to speak shall complete a "SPEAKER REQUEST FORM."
- c. For an individual who has indicated an intent to speak, the individual is requested to come forward and state, for the record, their name and address and then to address the Trust with individual comments.
- d. The Trust has the right to maintain orderly conduct and proper decorum in a public meeting. Therefore, the Chair may curtail repetitious remarks and take such action as is necessary for orderly and efficient meetings. This may include ordering the removal of persons whose behavior is disruptive or disturbing the orderly and efficient conduct of the meeting or taking such other action as may be appropriate, and barring such persons from making any additional comments during the meeting unless permission to continue or again address the Trust is granted by a majority vote of the Trust members present.

V. [Escambia Children's Trust Natural Disaster or Other Local Event Response and Paid Leave Policy](#)

1. Purpose

The purpose of this policy is to establish guidelines for Escambia Children's Trust staff in the event of a natural disaster or other local event. This policy ensures that staff members can prioritize their health, safety, and well-being during emergencies, while also addressing the operational needs of the organization.

2. Scope

This policy applies to all employees of Escambia Children's Trust, including full-time, part-time, and temporary staff. It covers natural disasters or other local events, such as public health emergencies, infrastructure failures, civil disturbances, or any other local emergency that

disrupts normal business operations or puts employees at risk.

3. Definitions

- a) **Natural Disaster or Other Local Event:** A natural event (e.g., hurricane, tornado, flood, earthquake, wildfire, snow/freeze) or other local event (e.g., public health emergency, civil unrest, infrastructure failure) that significantly disrupts normal business operations and/or the ability of staff to safely perform their duties.
- b) **Emergency Leave:** Paid or unpaid time off granted to employees due to a natural disaster or other local event, as determined by the organization's leadership.

4. Employee Safety and Communication

- a) **Employee Safety:** The safety of all employees is the organization's highest priority. Employees should take immediate action to ensure their own safety and that of their families in the event of a natural disaster or local event.
- b) **Emergency Communication:** In the event of a natural disaster or other local event, the organization will maintain regular communication with staff via email, text, and phone calls. Employees will receive updates regarding office closures, operational changes, and safety instructions.
- c) **Notification of Absences:** Employees are encouraged to promptly notify their supervisor if they are unable to report to work due to the disaster or event, such as evacuation, travel disruptions, personal injury, or damage to their property.

5. Paid Leave During Natural Disasters or Other Local Events

- a) **Eligibility for Paid Leave:** Employees who are unable to perform their job duties due to a natural disaster or local event (e.g., evacuation, temporary facility closure, or infrastructure failure) may qualify for paid leave. Whether paid leave is granted will depend on the nature of the event, whether the employee can work remotely, and other relevant factors.
- b) **Duration of Paid Leave:** Paid leave may be granted for up to 3 days, or for a longer period if deemed necessary by the organization's leadership, depending on the severity of the disaster or event.
- c) **Remote Work Option:** Employees who can continue working remotely during the natural disaster or local event may do so, and will continue to be paid based on their normal work schedule. Supervisors and employees should agree on a work plan that suits both parties.
- d) **Alternative Leave Options:** If an employee exhausts their paid leave or is ineligible for paid leave, unpaid leave may be granted, subject to approval from Executive Director.

6. Office Closures and Operational Status

- a) **Temporary Office Closure:** If the organization's offices must close due to a natural disaster or local event, employees will be notified as soon as possible through email, text messages, or phone calls.

- b) **Remote Work and Business Continuity:** If conditions allow, Escambia Children's Trust will activate a business continuity plan, including remote work arrangements where feasible. Employees will be expected to work remotely or under altered schedules if it is safe to do so.
- c) **Return to Work:** Once it is safe to resume normal operations, employees will be notified about when they are expected to return to work, whether remotely or in the office. If additional recovery time is needed, employees should consult with their supervisor regarding flexible work arrangements.

7. Staff Support During Recovery

Paid Time for Personal Recovery: Employees who experience significant hardship due to the disaster or event may request additional paid time off, which will be reviewed on a case-by-case basis. Supervisors will assess requests with empathy and understanding, considering the severity of the situation.

8. Non-Retaliation

Escambia Children's Trust is committed to a supportive and compassionate approach toward employees affected by a natural disaster or local event. No employee will face retaliation for needing time off or making alternate work arrangements due to such events. Employees will not be penalized for prioritizing their safety or the safety of their families during these challenging times.

9. Policy Review and Updates

This policy will be reviewed on an annual basis or as needed to ensure it reflects current laws, regulations, and organizational needs. The policy will be updated as required, and employees will be informed of any changes or updates.

Escambia Children's Trust
Policy Manual

Part 2

Funding Community
Organizations

PART TWO: FUNDING OF COMMUNITY ORGANIZATIONS

I. Policies pertaining to Funding Community Organizations

1.0 Objective

The Escambia Children’s Trust recognizes its responsibility to address the needs of children and their families comprehensively while maintaining a special focus on prevention, early-intervention, and neighborhood-oriented approaches. The Board achieves its objective through a variety of staff-directed functions including planning, community development, resource development, coordination, research, advocacy, training, technical assistance, evaluation, communications, and funding. The Trust undertakes this mission in an integrated, cooperative manner involving coalitions of community organizations, groups, and individuals.

1.1 Purpose

Funds shall be allocated in accordance with the intent of the enabling Ordinance 2020-22, as may be amended.

The Trust, thereby created, has the powers and duties to provide, maintain, manage, and allocate funds to organizations providing services that are operated for the benefit of The Trust children and families as determined or directed by the Trust in accordance with the Strategic Plan and Adopted Budget.

1.2 Funding Process

ECT funds programs through its Adopted Budget, subject to the Truth in Millage (TRIM) process and adherence to ECT funding policies. The applicable budget line item is titled “Grants & Aids to Outside Agencies.” Funds within this line item will be divided into two categories: assigned and unassigned. Assigned funds within the line item will be allocated to competitive and non-competitive funding categories. Unassigned funds will remain available for award to outside agencies for emergency grants or to support unanticipated emerging needs in the community. ECT has the discretionary authority to allocate and provide funds for organizations that offer services for the benefit of children and families. ECT solely reserves the right to reject any or all applications or requests for funding with or without cause; deny the issuance or renewal of an ECT contract; waive technicalities or informalities; and deny, delay, or terminate funding in circumstances it believes are not in the best interest of ECT and/or the public. All funds are allocated solely at the discretion of ECT, and no eligible organization is entitled to nor guaranteed funding.

Funding awards may be reduced or terminated based on changes in ECT priorities or Strategic Plan, a reduction in revenues, or when program monitoring reveals a compliance infraction or poor performance. There is no guarantee that a program will receive continuation or future funding.

1.3 Funding Eligibility

a. Organizations in Escambia County that are operated for the benefit of children are eligible for Escambia Children’s Trust funding, including but not limited to:

1. Non-profit organizations

2. For-profit organizations as long as the funding does not result in a prohibited private benefit (i.e., profit).
3. Other governmental organizations

b. Organizations or programs that operate under the exclusive jurisdiction of the public school system are prohibited from applying for funds directly from ECT. However, the Trust may fund services through other organizations that are coordinated with and complement the services provided by the Escambia County School District, and such services may be provided on sites owned or administered by the Escambia County School District.

c. Programs requiring worship or religious instructional activities, as a condition of participation, shall not be funded. Funding may be provided through faith-based or religious organizations if the program serves a secular purpose, if the principal or primary effect of the program is one that neither advances nor inhibits religion, and if the program does not foster an excessive government entanglement with religion.

d. ECT funded programs are required to:

1. Be in direct alignment with the goals and strategies of the Trust's Strategic Plan.
2. Certify that Trust funds will not replace or supplant existing resources.
3. Serve children below the age of 18, or beyond if still in high school, or if developmentally disabled as defined by the Individuals with Disabilities Education Act (IDEA) and under 22 years of age, and the family members or primary caregivers of those children and individuals in Escambia County, Florida.
4. Provide for adequate protection of youth and must comply with all state and federal laws, rules, and regulations, including, but not limited to, Chapter 435, Florida Statutes regarding background screening, including criminal record checks of its employees/volunteers, and ECT policy on Provider Background Screening and Ongoing Suitability at subparagraph (h) below. Programs shall provide ECT with a copy of its policies indicating their compliance with these laws and setting forth their policies regarding background screening/criminal records checks of prospective, as well as current, employees/volunteers. The program will also make available to ECT the results of all such background screenings.
5. Maintain participant records and have them available for inspection during the funded project period and for five (5) years after termination of ECT funded services.
6. Adopt and adhere to an Anti-Nepotism Policy as further outlined in ECT Policy.
7. Maintain a written inventory of all supplies and equipment purchased with ECT funds and shall provide such inventory to ECT at the time of submission of each quarterly report or upon request by ECT.
8. Upon termination of the Agreement for Services, either through the expiration of the term or upon other grounds, return to ECT all supplies or equipment purchased with ECT funds that are in the Provider's possession at the time of termination.
9. Create and implement a sustainability plan to demonstrate how the Provider will sustain

itself over the long term so that it is able to continue to support its mission beyond the term of the Agreement for Services. The sustainability plan may involve the following: financial sustainability, leadership succession planning, and strategic planning. The plan shall include all other sources of funding. The Provider shall provide progress reports on the sustainability plan to ECT upon request.

10. Provide complete information as requested by SAMIS.

11. Provide ECT with information related to its total agency budget, the percent of its overall agency budget funded by ECT, and the percent of ECT funding used for personnel.

12. Understand that multiple doses cannot occur on the same calendar date and be counted toward dosage requirements.

13. Utilize the ECT Program Enrollment Form for all program participants.

14. Provide ECT with its prior attendance rosters upon request.

15. Utilize the ECT Transportation Form for all program participants being transported as part of the ECT funded program.

e. ECT funded programs are encouraged to:

1. Involve collaborations with other community partners in the public and/or private sector.

2. Show efforts to diversify financial support.

f. ECT funded programs shall not:

1. Operate under the exclusive jurisdiction of the public school system.

2. Give preference to participants who are easier to serve or less costly to serve; this includes recruitment and outreach.

3. Make or accept payment or other non-monetary consideration in exchange for referrals.

4. Use Trust funds to preferentially treat community partners, advisory group members, volunteers, personnel, or consultants.

g. ECT funded programs shall comply with the terms of their contract with the Trust and the specifications to which they responded, if applicable.

h. Provider Background Screening and Ongoing Suitability:

1. Purpose. This policy establishes uniform requirements for background screening and ongoing suitability of provider staff, volunteers, and others who may have access to youth participants supported through Escambia Children's Trust (ECT) funding. The policy is intended to ensure the safety and protection of youth, compliance with contractual obligations, and adherence to all applicable state and federal laws, including Chapter 435, Florida Statutes.

2. Policy Statement. All programs receiving ECT funding must implement and maintain background screening policies and practices that provide adequate protection of youth and comply with all applicable laws, rules, regulations, and ECT contractual requirements. All

covered individuals must successfully pass required background screenings prior to having contact with youth and must remain qualified at all times while providing services supported by ECT funding.

3. **Applicability.** This policy applies to all program staff and provider staff, including employees, independent contractors, staff of subcontractors, volunteers, and any other individuals who may have access to youth participants supported through ECT funding. This requirement applies regardless of the funding source supporting the position. Volunteers and subcontractors who assist on an intermittent basis for less than ten (10) hours per month are exempt from Level 2 background screening only if a person who meets the screening requirements of this policy is always present and maintains the volunteer or subcontractor within his or her line of sight. Providers must clearly document which volunteers and subcontractors are screened and which are exempt under this provision.

4. **Background Screening Requirements.**

a. **Initial Level 2 Screening.**

- i. All individuals covered by this policy are required to undergo and pass a national Level 2 background screening in compliance with the standards set forth in Chapter 435, Florida Statutes, prior to having initial contact with youth participants and must remain qualified at all times while providing services supported by ECT funding.
- ii. Individuals must have no disqualifying offenses listed in Section 435.04, Florida Statutes, at any time while providing services supported by ECT funding, unless an exemption has been granted by the Florida Department of Children and Families (DCF) in accordance with Florida law. ECT does not provide an exemption or waiver process.
- iii. Proof of Level 2 background screening clearance, including any required affidavits or attestations of good moral character, must be maintained at all times in the appropriate personnel or volunteer files.

b. **Re-Screening and Ongoing Qualification.**

- i. All covered individuals must continue to qualify to pass a Level 2 background screening at all times and must notify their employer immediately if they no longer qualify to pass a Level 2 screening.
- ii. Level 2 background screening must be repeated every five (5) years, or more frequently as required by law or as requested by ECT.

c. **Annual Local Law Enforcement Criminal History Checks.**

- i. In addition to Level 2 screening requirements, providers must conduct annual local law enforcement criminal history checks for all individuals covered by this policy. These checks must be completed every twelve (12) months through the Escambia County Sheriff's Office and the appropriate local law enforcement agency with jurisdiction over the individual's primary place of residence or employment.
- ii. Proof of local law enforcement criminal history clearance checks must be maintained at all times in the appropriate personnel or volunteer files.

5. **Arrest Notification and Reporting.**

- a. Employee or volunteer conduct or activity that results in potential liability to the provider or ECT, death or harm to a participant receiving ECT-funded services, potential threat to provider's capability to continue to meet its obligations under the terms of the funding agreement effectively and safely, or a violation of law, including falsification of official records, must be addressed immediately. The foregoing conduct or activity can occur while providing services supported by ECT funding or outside of any ECT-funded programs or services.
 - b. If an arrest is made for a potentially disqualifying offense under Level 2 background screening requirements, or if an arrest occurs while the individual is performing official duties related to services funded by ECT, the provider must report the incident immediately in accordance with ECT contractual notification requirements.
6. Authorized Screening Methods.
- a. Providers that are statutorily authorized to participate in the Care Provider Background Screening Clearinghouse must utilize the Clearinghouse in compliance with Chapter 435, Florida Statutes.
 - b. If a provider is not statutorily authorized to receive a national Level 2 background screening under Chapter 435, Florida Statutes, the provider must comply with screening requirements through the Volunteer & Employee Criminal History System (VECHS).
 - c. Only if the provider is not eligible to participate in either the Care Provider Background Screening Clearinghouse or VECHS may the provider engage a qualified third-party vendor to conduct a national background screening that meets the standards set forth in Chapter 435, Florida Statutes.
7. Documentation, Verification, and Monitoring.
- a. Providers using VECHS or any third-party vendor that does not permit the release of background screening results to ECT must submit a signed affidavit attesting to compliance with this policy and Chapter 435, Florida Statutes. The affidavit must be executed by the provider's Executive Director or equivalent, renewed annually, and submitted within thirty (30) calendar days of the effective date of the agreement and upon any change of staff in this position.
 - b. Providers must also submit a written procedure within thirty (30) calendar days of the effective date of the agreement describing how compliance with this policy is ensured, including identification of the individual responsible for verifying screening results against disqualifying offenses listed in Section 435.04, Florida Statutes.
 - c. Personnel and volunteer files must reflect who verified whether an employee or volunteer candidate passed the background screening requirements.
 - d. Providers agree to submit to ECT monitoring activities to ensure compliance with this policy. Monitoring may include, but is not limited to, review of personnel and volunteer files, training logs, position descriptions, applications, resumes, and verification of staff credentials.
 - e. Providers shall not release protected health information (PHI) to ECT and must maintain such information separately from personnel and volunteer files. Parental consent for ECT monitoring activities must be documented in the participant files of minor children.

8. Enforcement, Review, and Updates.
 - a. Failure to comply with this policy may result in corrective action, suspension of provider's funding agreement and ECT funding, or termination of the funding agreement, in accordance with ECT policies and contractual requirements.
 - b. This policy will be reviewed periodically by ECT staff and updated as necessary to reflect changes in law, contractual requirements, and best practices in child safety and program oversight.

1.4 Funding the Purchase of Motor Vehicles

a. Purpose. The purpose of this policy is to establish guidelines for the use of public funds from the Escambia Children's Trust (ECT) to purchase motor vehicles that will be used to benefit children. This policy aims to ensure that such vehicles are used responsibly, maintained properly, and adhere to certain requirements such as insurance coverage, licensed drivers, display of the ECT logo, and a reversionary interest to the Trust. Furthermore, this policy prohibits the private sale of vehicles purchased with public funds for the five years after purchase or program funding is ended, whichever occurs first.

b. Scope. This policy applies to all motor vehicle purchases funded by the ECT for the purpose of benefiting children within the jurisdiction served by the ECT.

c. Definitions.

1. Escambia Children's Trust (ECT): The governmental entity responsible for managing and allocating funds for the benefit of children in the jurisdiction it serves.
2. Provider: The entity receiving the funds for the purchase of a vehicle as part of a grant award contract with ECT.
3. Reversionary Interest: A legal provision that grants the ECT the right to reclaim ownership of the vehicle funded by public funds if the vehicle is not used in accordance with the terms and conditions set forth in this policy.

d. Policy Statement. The ECT may allocate public funds to purchase motor vehicles, subject to the following conditions:

1. Benefit to Children: The vehicle must be used to directly benefit children of Escambia County, such as by providing transportation for educational, healthcare, recreational, or social services aimed at enhancing their overall welfare.
2. Proper Insurance: The Provider shall ensure that all vehicles purchased with public funds are adequately insured, covering liability, comprehensive, and collision risks, as required by applicable laws and regulations and as required by the grant award contract with ECT.
3. Licensed Drivers: All vehicles purchased with public funds shall be driven only by licensed drivers who possess a valid driver's license, meet the minimum requirements for operating the vehicle, and have had a Motor Vehicle Report conducted on their motor vehicle records history.
4. Display of ECT Logo: Each vehicle purchased with public funds shall prominently display the official ECT logo or any other identifying mark designated by the ECT. This requirement ensures

public recognition of the ECT's involvement in the vehicle's acquisition and use.

5. Reversionary Interest: The ECT shall maintain a reversionary interest and be documented as a lien holder on all vehicles purchased with public funds. This provision grants the ECT the right to reclaim ownership of the vehicle if it is not used in accordance with the terms and conditions set forth in this policy, is no longer used for the benefit of children, or if the grant award contract is terminated. The ECT shall be listed as a secondary interest on the vehicle's title.

6. Prohibition on Private Sale by the Provider: Vehicles purchased with public funds shall not be sold privately or transferred to individuals or entities outside the ECT within five years of purchase or program funding is ended, whichever occurs first. The ECT shall retain oversight of the vehicles for five years after purchase or program funding is ended, whichever occurs first. Vehicles may be transferred or sold by ECT if determined by ECT to be surplus inventory.

7. No Personal Use. Vehicles purchased with public funds shall be used solely for the benefit of children as outlined in this policy. Under no circumstances shall such vehicles be used for personal, private, or non-program-related purposes by any provider, employee, volunteer, or third party.

8. Limitation of Liability. The Escambia Children's Trust shall not be held liable for any claims, damages, losses, injuries, or liabilities arising out of or related to the ownership, operation, maintenance, or use of vehicles purchased with public funds. All responsibility for proper operation, compliance with applicable laws, and assumption of risks shall rest exclusively with the provider or entity operating the vehicle.

9. Annual inventory: The Provider shall submit an annual inventory of the vehicle to the ECT. The inventory shall document the vehicle's VIN number, proof of insurance, maintenance history, and current mileage. The inventory shall also report any insurance claims filed regarding the vehicle. The purpose of the inventory is to document the remaining useful life of the vehicle.

10. Surplus property inventory process: ECT shall implement a fleet management plan to include a surplus property inventory process. The sale or donation of ECT vehicles as surplus inventory shall require documentation that the vehicle is no longer needed or useful to ECT. Surplus property becomes available for transfer to other local government bodies or licensed non-profits. Vehicles not transferred may be sold to the general public via auction.

e. Responsibilities.

1. ECT Board of Directors: The ECT Board of Directors is responsible for overseeing the implementation and adherence to this policy, including approving motor vehicle purchases that meet the criteria outlined herein.

2. ECT Administration: The ECT administration shall be responsible for administering the policy, conducting an annual inventory of any vehicle purchased pursuant to a grant award, managing vehicle purchases, ensuring compliance with insurance requirements, driver qualifications, display of ECT logo, and monitoring adherence to the reversionary interest provision.

f. Review and Amendments. This policy shall be reviewed periodically by the ECT Board of Directors to ensure its effectiveness and relevance. Amendments may be made as necessary, following

appropriate consultation and approval processes.

1.5 Anti-Nepotism

a. Purpose. The purpose of the Anti-Nepotism Policy is to uphold principles of fairness, transparency, and meritocracy within funded organizations by prohibiting the favoritism or preferential treatment of individuals based on familial relationships. This policy aims to foster a workplace environment that promotes equal opportunities, prevents conflicts of interest, and ensures that hiring, promotion, and decision-making processes are based solely on qualifications, skills, and performance criteria, thereby safeguarding the integrity and credibility of the funding process.

b. Scope. Funded providers shall adopt and adhere to an Anti-Nepotism policy as further described herein.

c. Policy.

1. Provider shall have a written anti-nepotism policy in place and shall provide the policy to ECT upon request.
2. The Anti-Nepotism policy shall be a set of rules and guidelines put in place by the Provider to govern the hiring or promotion of family members or close relatives of current employees or management.
3. The policy shall be designed to avoid conflicts of interest, favoritism, and other forms of unfair treatment that may arise when family members work together in the same organization.
4. The Anti-Nepotism policy shall specify the types of relationships that are covered, such as spouses, children, parents, siblings, and in-laws, and sets forth the penalties for violating the policy.
5. The policy may also include exceptions in certain circumstances, such as when there are no other qualified candidates for a position.
6. Provider shall disclose to ECT if any family members or close relatives are employed or contracted by Provider.

1.6 Participant Incentives Policy

a. Purpose. The purpose of this policy is to define when and how participant incentives may be used in ECT-funded programs. Incentives are allowable only when they are reasonable, necessary, and directly related to achieving approved program outcomes. This policy ensures consistent application across all providers, fiscal integrity, and compliance with applicable funding rules.

b. Scope. This policy applies to all ECT-funded programs, contracts, subcontracts, and grants. It governs the use of Trust funds for incentives provided to program participants and beneficiaries.

c. Definitions.

1. Participant Incentive: Any item, or service of value given to a participant to encourage engagement, retention, or attainment of specific program outcomes.

2. Incentive Plan: A written description provided by the funded organization outlining the purpose, method of distribution, eligibility, documentation, and cost of participant incentives.

d. Policy Statement. ECT recognizes that limited incentives can support engagement and improve outcomes in child- and family-serving programs. Incentives are allowable only when:

1. Included in the approved program budget or specifically authorized through written ECT approval; and
2. Directly tied to program outcomes and participation milestones; and
3. Reasonable in amount, equitable in distribution, and fully documented.

e. Allowable Incentives. Examples include:

1. Modest non-cash items (e.g., books, diapers, educational materials, or event tickets) related to the program's purpose.

f. Prohibited Incentives. The following are **not allowable** unless ECT grants prior written exception:

1. Incentives not listed in the approved budget.
2. Incentives that duplicate employee pay, create conflicts of interest, or appear as compensation for service provision.
3. Cash or gift cards of any kind.
4. Incentives disbursed prior to contract effective date.

g. Approval and Amendment Process.

1. Incentives must be budgeted and described in the provider's **Incentive Plan** submitted with the proposal or through a **budget amendment**.
2. Requests must include:
 - i. Purpose and justification,
 - ii. Type and value of incentives,
 - iii. Estimated number of recipients, and
 - iv. Method for distribution and documentation
3. All amendments must be approved by the Board of Directors of ECT as detailed in the Provider Budget Adjustments Policy.

h. Documentation Requirements. Providers must maintain:

- i. Participant sign-in sheets, logs, or acknowledgment forms.
- ii. Receipts or proof of purchase.
- iii. Distribution records matching budget quantities.
- iv. Reports describing how incentives supported participant engagement or achievement.

Records are subject to ECT fiscal monitoring and audit.

i. Limits. ECT may establish per-participant or aggregate caps for incentive spending, defined in each contract or guidance document. Caps are based on program type, duration, and intended outcomes.

j. Tax and Legal Compliance. Providers are responsible for determining whether incentives create a tax liability for recipients and for complying with applicable IRS or state reporting requirements.

k. Monitoring and Enforcement. ECT will review incentive use through fiscal and program monitoring. Misuse or undocumented incentives may result in disallowed costs, required reimbursement, and potential contract termination.

l. Exceptions. ECT may approve limited exceptions for workforce stabilization, emergency response, or pilot programs, provided written justification and documentation are maintained.

1.7 Direct Client Assistance (DCA) Policy

a. Purpose. The purpose of this policy is to define allowable uses and reimbursement procedures for *Direct Client Assistance (DCA)* funds included in program budgets supported by the Escambia Children's Trust (ECT). DCA is intended to provide short-term, tangible support that directly benefits eligible program participants, reduces barriers to participation, or stabilizes family situations that would otherwise hinder a child's development, safety, or well-being.

b. Definition. Direct Client Assistance (DCA) refers to program-funded goods, services, or financial supports provided directly to or on behalf of a child or family enrolled in an approved ECT-funded program. DCA expenditures must be reasonable, necessary, and directly related to achieving the goals and outcomes of the funded program.

c. Guiding Principles.

1. DCA is not intended as ongoing income support or to supplant public benefits available through other systems (e.g., TANF, SNAP, Medicaid).
2. DCA must be clearly connected to the program's service plan and documented in the client's record.
3. Provider should have an internal policy, consistent with ECT guidelines and policies, that applies to DCA expenditures, including appropriate purposes and uses for DCA expenditures, a system for dispensing and tracking DCA expenditures, and the individuals responsible for approving such DCA requests.
4. Provider's internal policy regarding DCA should also discuss the frequency and maximum amount in which clients can receive DCA. DCA cannot be awarded more than once per quarter per participant and/or family, whichever is most appropriate in the discretion of ECT's Executive Director. The Executive Director can approve one additional DCA dosage per participant and/or family, whichever is most appropriate, per quarter, and then the Provider must seek approval from the Board for additional dosage permissions.
5. Providers must ensure assistance is equitable and consistent across clients and supported by written criteria.
6. DCA should be the least restrictive, most cost-effective intervention necessary to meet the child's or family's immediate need.
7. To be eligible for DCA, the client must be currently enrolled in or receiving follow-up services subsequent to participation in an ECT-funded program.

d. Allowable Uses. Examples of allowable DCA expenditures include, but are not limited to:

1. Basic needs support (e.g., emergency food, diapers, hygiene products, formula).

2. Transportation assistance (e.g., bus passes, rideshare credits for appointments or program participation).
3. Clothing or uniforms required for program or school participation.
4. Program participation costs (e.g., fees for recreation, licensing, or certification required for youth programs).
5. Educational or developmental materials (e.g., books, school supplies, sensory kits, developmental tools).
6. Child safety items (e.g., car seats, pack-and-plays, safety locks).
7. Health-related supports not covered by insurance (e.g., eyeglasses, hearing aids, dental emergencies).

e. Unallowable Uses. The following are not allowable under DCA:

1. Cash disbursements directly to clients (unless approved by ECT in writing for a specific purpose).
2. Gift cards of any kind.
3. Payments for rent, utilities, or other recurring household expenses unless approved by the ECT Board of Directors.
4. Costs that primarily benefit staff or the provider organization.
5. Entertainment, gifts, or incentives not tied to program objectives.
6. Reimbursement for items or services covered by other funding sources or public programs.
7. Retrospective payments for expenses incurred prior to program enrollment or outside of documented need.
8. Fines, penalties, advance payments, deposits, restitution, or fraud charges.

f. Documentation Requirements.

1. Providers must maintain documentation sufficient to demonstrate:
 - i. Eligibility and enrollment of the client in an approved program.
 - ii. Justification of the need for assistance and its connection to program outcomes, including proof that other community resources have been exhausted prior to DCA disbursement.
 - iii. Proof of purchase (receipts, invoices, or vouchers).
 - iv. Acknowledgment of receipt by the client or notation in reimbursement request.
 - v. Supervisor approval (if required by provider's internal policy).
2. All DCA expenditures are subject to monitoring and audit by ECT.

g. Reimbursement and Reporting.

1. Providers may claim reimbursement for DCA through the standard invoicing process using the *Direct Client Assistance* budget line.
2. Each claim must include itemized expenditures and supporting documentation, including but not limited to participant name, date, amount provided, supporting invoice/receipt, and efforts to secure funding elsewhere.
3. ECT reserves the right to deny reimbursement for unsubstantiated or noncompliant expenditures.
4. Aggregate DCA usage should be summarized in quarterly performance reports, including number of clients served and types of assistance provided.

- h. Review and Amendments. ECT staff will review this policy periodically to ensure alignment with programmatic goals and fiscal accountability standards. Updates will be recommended to the Board as necessary.

1.8 Indirect/Administrative Costs Policy

- a. Purpose. The purpose of this policy is to establish clear, consistent, and transparent requirements for the budgeting, allocation, documentation, and reimbursement of indirect and administrative costs within programs funded by Escambia Children’s Trust (“ECT”).
 - i. This policy ensures responsible stewardship of public funds, promotes budget clarity, and aligns funded expenditures with direct service delivery to children and families in Escambia County.
- b. Policy Statement. Effective for all new contracts, renewals, and budget amendments executed after the adoption of this policy at the Board Meeting on April 14, 2026, ECT will no longer permit a separate indirect or administrative line item in program budgets.
 - i. All costs— including those traditionally categorized as indirect or administrative—must be incorporated within the appropriate direct budget line items and clearly allocated to the funded program.
 - ii. While required to be separately identified as direct budget line items, the total of expenses traditionally considered indirect or administrative in nature shall not exceed fifteen percent (15%) of the total approved direct program budget.
- c. Definitions.
 - i. Indirect / Administrative Costs: Costs incurred for common or joint objectives that cannot be readily and specifically identified with a single program or activity but are necessary for the overall operation of the organization and support of the funded program.
 - ii. Direct Costs: Expenses that can be specifically identified with and directly assigned to the funded program with a high degree of accuracy.
 - iii. Full Program Budget: The total ECT-approved funding amount for the contracted program, inclusive of all allowable expenses.
- d. Policy Requirements.
 - i. Elimination of Separate Indirect Line Item:
 - 1. ECT-funded budgets shall not include a standalone “Indirect,” “Administrative,” “Overhead,” or similar line item.
 - 2. All costs must be incorporated into specific, clearly defined direct budget categories (e.g., personnel, occupancy, supplies, contractual, technology).
 - 3. Applicants and contracted providers must demonstrate how each cost directly supports the delivery of the funded program even though not readily and specifically identified with a single program or activity.
 - ii. Maximum Allowable Threshold:

1. Expenses traditionally categorized as indirect or administrative shall not exceed 15% of the full direct program budget.
 2. The 15% threshold applies to the cumulative total of such expenses embedded within the direct line items.
 3. ECT reserves the right to request additional clarification or justification if administrative allocations appear excessive or disproportionate to program size or scope.
- iii. Allowable Expenses Traditionally Considered Indirect:
1. The following expenses, while traditionally categorized as indirect or administrative, are permissible when:
 - a. They are necessary for program implementation;
 - b. They are proportionally allocated to the funded program;
 - c. They are embedded within appropriate direct line items; and
 - d. They remain within the 15% cumulative threshold.
 2. Permissible examples include, but are not limited to:
 - a. Executive leadership oversight (e.g., CEO, CFO, HR support allocated to program)
 - b. Finance and accounting services
 - c. Human resources management
 - d. Payroll processing
 - e. General liability insurance
 - f. Audit expenses
 - g. Information technology support
 - h. Data systems and licensing fees
 - i. Office rent and utilities (allocated portion)
 - j. Facility maintenance and janitorial services (allocated portion)
 - k. Office supplies
 - l. General administrative support staff
 - m. Organizational management software
 - n. Board governance expenses directly tied to program oversight
 3. Expenses must be prorated using a reasonable and consistently applied allocation methodology (e.g., percentage of staff time, square footage, or program revenue share).
- iv. Documentation and Monthly Backup Requirements:
1. All contracted entities must submit monthly backup documentation to support all expenses, including those traditionally categorized as indirect or administrative.
 2. Documentation must include:
 - a. Detailed general ledger reports,
 - b. Payroll registers and time allocation records/personnel activity reports (if applicable),
 - c. Invoices and receipts,
 - d. Allocation methodology documentation (if shared costs are applied),

- e. Employment contracts (for those Executives over which leadership oversight expenses are sought),
 - f. Declarations Page for applicable general liability insurance (if applicable), and
 - g. Lease agreement or monthly mortgage statement (if applicable).
3. Charges lacking sufficient documentation may be deemed unallowable and subject to reimbursement denial or repayment to ECT if already reimbursed.
 4. ECT reserves the right to conduct monitoring, audits, or additional review of cost allocation methodologies at any time.

v. Cost Allocation Standards:

1. Allocation methods must be:
 - a. Reasonable,
 - b. Consistently applied,
 - c. Based on actual usage or benefit received, and
 - d. Documented in writing
2. Providers must maintain a written cost allocation plan available upon request.
3. Costs may not be charged to ECT if they are also charged to another funding source unless properly prorated and documented.

vi. Non-Allowable Practices:

1. The following practices are prohibited:
 - a. Charging a flat administrative percentage without supporting documentation.
 - b. Double billing across multiple funding sources.
 - c. Exceeding the 15% administrative threshold.
 - d. Including profit, contingency, or unrestricted reserves as administrative costs.
 - e. Failing to provide monthly backup documentation sufficient to support these expenses.

vii. Compliance:

1. Failure to comply with this policy may result in:
 - a. Delayed reimbursement;
 - b. Required corrective action plans;
 - c. Budget modification;
 - d. Disallowed costs;
 - e. Contract termination; or
 - f. Repayment of funds to ECT.

viii. Effective Date: This policy applies to all funding opportunities issued and contracts executed after the date of Board approval.

II. Policies Pertaining to the Award of Funding to Community Organizations

2.0 Generally, ECT funds community services through competitive solicitations, except as otherwise provided in this policy. All funding awards to community organizations (i.e., outside agencies) must be approved by the Board and address one or more indicators identified in the ECT needs assessment. The award must be in direct alignment with the goals and strategies of the Trust's Strategic Plan. All funding allocations are contingent upon ECT's annual budget and appropriation process, and ECT reserves the right to reduce or terminate funding within an ECT contract term or in subsequent funding terms. ECT funding may also be terminated if funds become unavailable.

2.1 Competitive Funding to Community Organizations.

A. Invitation to Bid (ITB).

1. When required. Except as otherwise provided in this policy, all contracts for purchases in excess of \$35,000.00 shall be awarded through a competitive bidding process. All ongoing contractual services, both initially and on a three- or five-year cycle, depending on the needs of the organization, shall also be awarded through a competitive bidding process.
2. Invitation to Bid (ITB)—Generally. An invitation to bid shall be issued and shall include desired service or product specifications and all contractual terms and conditions applicable to the procurement.
3. Notice. Adequate public notice of the ITB shall be given a reasonable time prior to the date set forth therein for the opening of bids. Such notice shall involve publication on the ECT website, inclusion in the Trust newsletter, and distribution via email to organizations that subscribe to Trust solicitation notices. Notices of ITBs shall also be distributed via press releases to local media outlets, including but not limited to local print and online newspapers, radio, and television stations and will be posted on ECT social media accounts, including Facebook and Instagram.
4. Submission of Bids. Unless otherwise stated in the solicitation, responses must be submitted electronically, either by electronic mail or via the ECT online application portal. Complete responses must be properly submitted and received by no later than the date and time stated in the solicitation. Responses received after the stated date and time will be disregarded.
5. Opening bids. Bids shall be received and acknowledged by the designated point of contact named in the ITB solicitation. No bids shall be opened until the solicitation deadline has passed. ECT considers bids and proposals to be publicly opened when such bids are opened at a noticed time and place designated in the invitation to bid and open to the public, in the presence of the Clerk of the Trust, a representative from the Trust, and one or more witnesses. The amount of each bid, and such other relevant information as may be specified by regulation, together with the name of each bidder, shall be recorded; the record and each bid shall be open to public inspection.
6. Evaluation of bids. Bids shall be unconditionally accepted without alteration or correction, except as authorized in this policy. Bids shall be evaluated based on the requirements set forth in the ITB, which may involve criteria to determine acceptability

such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measured, such as discounts, transportation costs, and total or life cycle costs. No criteria may be used in bid evaluation that are not set forth in the invitation to bid.

7. Bid award. Competitive bids will be awarded to the lowest responsive and responsible bidder. The lowest responsive and responsible bidder is the bidder who fully complied with all of the bid requirements and whose past performance, reputation, and financial capability is deemed acceptable, and who has offered the most advantageous pricing or cost benefit, based on the criteria stipulated in the bid documents.
8. In the evaluation of the bids, all factors in the bidding process being equal, both as to dollar amount and ability to perform, priority will be given first to businesses enterprises headquartered in Escambia County; secondly, to businesses certifying as minority, veteran, or women owned businesses; and thirdly, as a drug- and tobacco-free workplace.

B. Request for Proposal (RFP).

1. Conditions for use. When the Trust determines that the use of competitive sealed bidding is either not practicable or not advantageous to the Trust, a contract for materials, supplies, services, construction, and equipment may be entered into by the use of competitive proposals. Except as otherwise stated in this policy, contracts for Direct Community Services shall be entered into in response to a Request for Proposals. Determination to use the RFP process include, but are not limited to, whether the following considerations apply:
 - a. Practicality of a fixed-price or cost contract under the circumstances.
 - b. The quality, availability, or capability is overriding in relation to price in procurement of goods or services.
 - c. The need for initial installation to be evaluated, together with subsequent maintenance and service capabilities and what priority should be given these requirements in terms of the best interest of the community.
 - d. The marketplace will respond more favorably to a solicitation not only permitting a range of alternate proposals, but also permitting evaluation and discussion by the Trust with proposers before making the award.
 - e. A performance specification is deemed more appropriate than a technical specification, thus taking advantage of vendor expertise and allowing the purchase of standard items available in the marketplace as opposed to custom designed.
2. Solicitation. Proposals shall be solicited through a request for proposals (RFP).
3. Release of Solicitation. For every competitive RFP, the Trust Board shall approve the minimum qualifications, the scope of services, the evaluation criteria, and the evaluation team for each competitive procurement opportunity. The Executive Director or their designee will notify, via email, all Board members of the release of the solicitation and of

the imposition of the Limitations on Communications.

4. Public notice. Adequate public notice of the request for proposals and any addenda shall be given in the same manner as provided for competitive Invitations to Bid (ITBs).
5. Evaluation criteria. The RFP shall clearly state the evaluation criteria which may include, but are not limited to, the following factors:
 - a. Program Design.
 - b. Proposed outcomes and performance measures.
 - c. Quality of goods/services. Such a justification must be verifiable.
 - d. Plan to deliver the goods/services within the designated project period and to the target audience, if applicable.
 - e. Quality of goods and after-sale services, including availability of parts/supplies, maintenance, warranties, and similar considerations.
 - f. Records of prior performance and service.
 - g. Financial stability and capacity of proposer to render high quality services as outlined in the program design and as evidenced by supporting documentation listed in section B-6 below.
 - h. Comprehensive and cost-effective budget.
6. Small Provider Agencies. The Trust may set aside a certain percentage of funds available through a formal competitive procurement opportunity for Direct Community Services for small agencies. The percentage of funds set aside will be determined at the discretion of the Trust and included in the release of solicitation documents. The total amount of final awards to small agencies does not have to equal the amount set aside by the Trust in the solicitation documents.
7. Proposer Capacity. The capacity of proposers to render high quality services as outlined in the proposal will be evaluated by the Grants Committee, ECT staff, and relevant subject matter experts, as needed. The following documents will be submitted as part of the RFP process, unless already on file with ECT (i.e., via the proposer's SAMIS agency profile).
 - a. IRS 501(c)3 determination letter (if applicable)
 - b. State of Florida annual report from Sunbiz
 - c. List of current board members with contact information
 - d. Three most recent years of audited financial statement summaries and disclosures to include internal control reports and any accompanying management letters. FL Ch. 496.407 requires audits for charitable organizations as follows: For those receiving annual contributions of \$1 million or more an independent audit is required; for those with annual contributions of at least \$500,000 but less than \$1 million, the financial statements may be reviewed or audited by an independent CPA, and for those with less than \$500,000 in annual contributions, a compilation, audit, or review of the financial statement is optional.

- e. Most recent balance sheet AND profit and loss/revenue and expense statement
 - f. MOU's, contracts, or agreements for all proposed subcontracts
 - g. Board-approved line-item budget for the agency
 - h. Line-item budget for all proposed subcontracts
 - i. Corrective-action or Performance Improvement Plan reports if proposer had a grant contract terminated OR proposer has been placed on any corrective action or performance improvement plan in the last 3 years from any funders. With this documentation, a response must be included regarding how the proposer has addressed or is addressing the deficiencies (if applicable)
 - j. If proposer has been a defendant in any litigation or regulatory action in the last 3 years, OR proposer has been a plaintiff in a bankruptcy, a brief explanation for each instance must be provided.
 - k. Certificate of Insurance (COI) reflecting current levels; new COI will be requested prior to contract execution.
8. Proposer Workshops: Trust staff may facilitate workshops to review and answer questions regarding the RFP at a publicly noticed meeting as specified in the RFP.
9. During the Limitations on Communications, all communication between the proposer, the Grants Committee, and Board members is prohibited with the exception of communication at the proposer workshop or questions submitted in writing and directed only to the point of contact identified by the RFP before the deadline for questions. All questions submitted at the workshop and to the designated contact will be posted along with the official responses from the Trust on the ECT website so that all proposers have equal access to the information.
10. Responsive submissions to RFPs shall be accepted via email or online portal, as designated in the RFP.
11. Review. Proposals are independently reviewed and scored by a Grants Committee, which is a team of reviewers that may include Trust Board members, local leaders in the field, and other subject matter experts. The composition of the Grants Committee is determined by the Trust Board. Grants Committee members will be identified prior to the issuance of solicitations. Using the scoring matrix included in the solicitation, reviewers assess the soundness and completeness of each proposal as well as the proposer's capacity to effectively deliver what is proposed. Responsive proposals are made available for public review through the Public Records Request process.
12. Grants Committee Meeting. After individual reviewers have independently reviewed and scored proposals, the Grants Committee convenes in a publicly noticed meeting to discuss each proposal and record each reviewer's rating, including explanatory comments. Proposers may attend the public Grants Committee meeting. Cumulative scores are recorded for each proposal, and proposals are ranked according to scores.

The Grants Committee votes on the cut-off score and the list of proposals to be recommended for funding. Awards are not based solely on scores from the Grants Committee Meeting. The highest-ranking proposal score does not guarantee a funding recommendation. Consideration is also given to factors such as priority populations, available funds, effective and economical distribution of funding across eligible organizations, Escambia County, and/or in underserved geographic areas/populations in Escambia County (if applicable) to address gaps in services or to ensure equitable disbursement of ECT funds amongst eligible organizations/providers and/or children currently served by ECT-funded programs across Escambia County. All documents related to a competitive solicitation, such as reviewers' proposal scoresheets, are public records and must be given to the Trust as part of the procurement process when the recommendations are presented to the Board. The Grants Committee Meeting will be recessed until proposer interviews and/or site visits are completed.

13. Interview/site visit. Publicly noticed site visits may be conducted, as outlined in the RFP, for projects being considered for funding recommendation. These interviews or site visits may be held at either the proposer's site or the ECT offices. Members of the public may attend interviews and/or site visits as observers. The Grants Committee will reconvene immediately in a public meeting following the last interview/site visit to confirm or revise the recommendation list. Public comments will be scheduled at the end of the Grants Committee meeting.
14. Funding recommendations. The list of recommendations from the Grants Committee will be posted on the Trust website within one (1) business day of the Grants Committee's final recommendation. The list of recommendations will include a list of all proposals received including a brief synopsis of each proposed project, the scores and comments from all reviewers, the total cumulative scores for each proposal, the proposals selected for funding, the amount requested, and the total amount recommended for funding as well as any comments or notes regarding the recommendations. Recommendations will be posted as part of the Board packet for the Trust Board meeting at which the awards will be considered for approval.
15. Board review and award. The full proposals and the summary spreadsheet are forwarded to all Board members for their reference along with the Grants Committee scores, comments, and recommendations. The recommendations are reviewed and considered by the Board at a publicly noticed meeting. Proposers are encouraged to attend these meetings. Board approval of the recommendations will allow the contract negotiation process to begin, in an amount not to exceed the Board's approved award.
16. Contract negotiation may include reframing the proposed services, revising the proposed budget, or any other changes necessary to comply with the requirements of the solicitation and resulting contract. Any future amendments, extensions or modifications to the contract that would exceed the Board's approved award amount, or the approved contracting period require further Board approval. The following documents will be collected as part of the contracting process:

- a. Program Methodology including targeted outcomes and performance measures
- b. Position profiles for all positions funded by ECT
- c. Copy of any deeds or leases for the provider's property if construction, renovation, or rent reimbursement is included in the approved budget
- d. Certificates of Insurance naming ECT as additional insured at prescribed limits
- e. Subcontract assessment checklist

2.2 Required Contract Clauses for Direct Community Services.

All contracts for Direct Community Services shall have the following clauses:

- a. Maximum Indebtedness
- b. Term of Service Contract Type: either fee-for-service, cost reimbursement, or another method approved by the Trust
- c. Scope of Work, which may include incorporating by reference the response to the solicitation
- d. Deliverables and Performance Measures
- e. Reporting Schedule and Requirements
- f. Trust's right to withhold or suspend payment, or terminate the contract, if the Provider has not met the performance measures contained in the contract
- g. Trust's right to terminate for a lack of appropriations

2.3 Contract Amendments for Funded Community Organizations.

A. Guidelines

- 1. Proposed amendments should not compromise the original intent or intended outcome of the funded project. Any changes to deliverables or performance measures require prior written approval from the Trust.
- 2. The Trust's approval of amendment requests will take into consideration if there is sufficient time for the funded project to be delivered within the contract term.

B. Approval Threshold

- 1. Proposed amendments that compromise the original intent or intended outcome of the funded project will not be approved.
- 2. All Budget revision requests shall be presented to the Board for consideration at a publicly noticed meeting. No contract amendment will be required so long as the original intent and intended outcomes of the contract are maintained.

C. Change of Scope (Program)

- 1. Requested program (scope of work) changes must be first informally vetted with the ECT staff as coordinated by the Director of Program and Performance to include the Director of Finance at a minimum. Any changes must be within the scope of the original intent of the program and spirit of the contract for ECT staff to support such changes.

2. Once vetted, the provider must complete a Change of Scope of Work Form and return to Director of Programs and Performance for formal vetting. If the budget is also changing, a Project Budget Template – Budget Amendment Form must be completed.
3. ECT team will then present the change of scope request to the Board of Directors, Program Committee. Should the change of scope request be approved by the Program Committee, the request will be presented to the full ECT Board of Directors for approval at the following board meeting.
4. Once the change of scope is approved, ECT will provide an amendment to the current contract that provides a legal agreement for the proposed changes.
5. Should the change of scope not pass the ECT Board, the provider will be required to meet original commitments in the current, executed contract or return to the process detailed above to identify a path forward to meet intent of the contract.

2.4 Budget Amendments for Funded Community Organizations

1. Purpose. This policy establishes guidelines for budget adjustments by contracted providers to ensure financial accountability, program integrity, and effective stewardship of Escambia Children’s Trust (ECT) funds. Budget adjustments are permitted to provide flexibility in program implementation but must be justified, documented, and aligned with the approved scope of services and outcomes.
2. Policy Statement.
 - a. Providers are expected to adhere to their ECT-approved budgets and use funds consistent with their contractual purpose. Budget adjustments should occur **only when necessary** to:
 - i. Enhance program effectiveness or efficiency,
 - ii. Respond to an unforeseen, justified programmatic need, or
 - iii. Ensure full use of funds in support of contract deliverables.
 - b. Budget adjustments **shall not** be used to shift costs for convenience, cover unrelated expenses, or alter the approved scope, population, or objectives of the funded program.
3. Authority and Limits.
 - a. Number of Adjustments. Providers may submit a maximum number of two (2) budget adjustment(s) per contract year, provided that the budget can only be amended up to ten percent (10%) of the total contract budget per contract year. Notwithstanding the foregoing, providers are permitted to submit an amended budget at each contract renewal period that does not count towards their maximum number of budget adjustments or the ten percent threshold for the proceeding contract year up for renewal.
 - b. Approval Process.
 - i. Before presentation to the Program Committee, ECT staff must review Budget amendment requests for alignment with contract terms, fiscal integrity, and program outcomes.

- ii. After ECT staff conducts and is satisfied by its review, the Budget amendment requests must then be presented to the Program Committee for approval and recommendation to the full Board.
 - iii. Should the Budget amendment request be approved, the request will go to the full ECT Board of Directors for approval at the following regularly scheduled board meeting.
 - iv. Should the budget revision not pass the ECT Board, the provider will be required to meet original commitments in the current, executed contract.
- 4. Required Justification.
 - a. All requests must include a written justification that demonstrates:
 - i. The **reason** for the adjustment,
 - ii. The **programmatic impact** and how it supports contract goals,
 - iii. That the adjustment **does not change** the scope, scale, or target population of the program,
 - iv. That the proposed use of funds remains **allowable and allocable** under ECT policy.
 - b. Requests lacking adequate justification or documentation will be denied.
- 5. Prohibited Uses of Budget Adjustments. Budget adjustments may not be used to:
 - a. Shift funds between categories without a clear programmatic benefit,
 - b. Increase administrative or indirect costs,
 - c. Create or fund new program activities not included in the original contract,
 - d. Cover cost overruns due to mismanagement or noncompliance,
 - e. Reclassify unallowable costs as allowable.
- 6. Submission and Documentation.
 - a. Once budget amendment is approved by the full Board of Directors, the providers must submit a **Budget Adjustment Request in SAMIS** detailing the original and revised line items and justification.
 - b. Approved adjustments must be reflected in the provider's budget records and subsequent invoices.
 - c. Documentation of all approved and denied requests shall be maintained by ECT and the provider for audit purposes.
- 7. Monitoring and Compliance.
 - a. ECT staff will monitor budget adjustment activity as part of fiscal oversight. Unjustified adjustments may trigger enhanced fiscal review or affect future funding consideration.
- 8. Review and Updates.
 - a. This policy will be reviewed by the Director of Finance and Executive Director and updated as needed to reflect best practices in grants management and fiscal accountability.

2.5 Non-Competitive Funding to Community Organizations

A. Sole-source Special Community Initiatives

A sole source provider means that only one source, to the best of the requester's and ECT's knowledge and belief, based upon thorough research to include conducting a market survey, is capable of delivering the required product or service.

1. Conditions for use. Requests for funding submitted by a community organization based solely upon the requester's initiative, and not in response to a formal solicitation or procurement process of The Trust, will be considered for funding on a case-by-case basis following the processes described in this Policy. Sole-source special community initiatives are defined as meeting the following criteria:
 - a. Address identified gaps in services or community needs identified in the Trust's needs assessment.
 - b. Are typically administered solely by specific organization or collaborative in Escambia County
 - c. Provide a specialized or unique service or product that does not lend itself to a competitive proposal process.
2. Evaluation. ECT staff will consider whether the proposal meets the stated goals and objectives of the Trust's Strategic Plan, whether the services address a gap in services, or an existing need identified by the Trust's most recent Needs Assessment, and whether the costs are commensurate with the outcomes proposed. The Trust may consider other criteria in making a recommendation for funding so long as the criteria is explicitly stated in the recommendation. ECT staff will also evaluate whether the proposal is sole-source. The sole source evaluation shall be in writing. The sole source justification should document the good faith effort made in searching for other suppliers, include a list of the unique technical specifications required of the Provider, and document any other companies that were contacted in the search for alternate sources. All sole source procurement shall include a published request for information (RFI) seeking alternate sources. A RFI is a method of soliciting comments and feedback from potential suppliers, providers, and other sources. The RFI shall be distributed by the ECT staff in the same manner as other solicitations and shall allow a minimum of thirty (30) days for a response. The RFI shall provide the terms and conditions proposed by the requesting agency. A sole source justification is appropriate if only one provider can provide the proposed product or service.
3. Recommendation. Organizations not recommended for funding shall be notified in writing by the Executive Director. Organizations recommended for funding shall be presented to the Board for approval.
4. Contracts. Organizations awarded funding under this provision shall be contracted in accordance with the policies stated in Sections 2.3 and 2.4.

B. Matching / Leveraged Funds

1. Conditions for use. A proposal for match funding may be submitted to the Trust either when:
 - a. The initial funding is sought from the primary funding source (preferred); or
 - b. After the primary funding source has confirmed the award.
2. No proposer should indicate that a match or leveraged funds will be provided by ECT unless

and until the Trust Board has approved the award of ECT funding. Proposers are encouraged to seek approval of match or leveraged funds prior to their initial application to the intended primary funding source.

3. Review. The Executive Director or designee will review the application for documentation verifying that:
 - a. Match funding is required by the primary funding source.
 - b. Proposer brings new funds to Escambia County (i.e., not simply replacing an existing match or supplanting matching local dollars that already exist in the community).
4. Evaluation. The Executive Director or designee will consider whether the proposal meets the stated goals and objectives stated by the Trust, whether the services fill a community need, and whether the costs are commensurate with the outcomes proposed by the proposer. The Executive Director may consider other criteria in making a recommendation for funding so long as the criteria are explicitly stated in the recommendation.
5. Recommendation. Organizations not recommended for funding shall be notified in writing by the Executive Director. Organizations recommended for funding shall be presented to the Board for approval.
6. Contracts. Organizations awarded funding under this provision shall be contracted in accordance with the policies stated in Sections 2.3 and 2.4.

C. Scholarships

1. Conditions for use. ECT wishes to support local youth services professionals by providing scholarships for continuing education courses, conference attendance, and professional development training opportunities to increase the quality of services to children and their families throughout Escambia County. Funds may be used to cover the cost of registration, fees, books/materials, per diem, and travel associated with the training. Funds for this special category are limited and denial of any request shall in no way be construed as a reflection on the individual applicant involved.
2. Review. The Executive Director or designee will review the application and documentation. The submission should include, at a minimum:
 - a. A letter signed by the applicant, at a minimum of sixty (60) days, but no more than one-hundred and eighty (180) days in advance of the planned activity indicating why he/she is deserving of a scholarship.
 - b. A brief description of the professional development opportunity and its relationship to the provision of high-quality services to children and families.
 - c. The cost for the course or conference including registration, fees, books/materials, per diem, and travel associated with the training.
3. Evaluation. The Executive Director and the Executive Committee will consider whether the proposed scholarship meets the goals and objectives stated by the Trust, whether the course is likely to benefit children served by ECT funded programs, and whether the costs are commensurate with similar opportunities. The Executive Director may consider other criteria in making a recommendation for full or partial scholarship funding so long as the criteria are explicitly stated in the recommendation.

4. Recommendation. Applicants not recommended for funding shall be notified in writing by the Executive Director along with an explanation for denial. Applicants recommended for full or partial funding shall be presented to the Board for approval.
5. Payment. If approved, the request and backup documentation are provided to the ECT Director of Finance for processing. Payments are made electronically, mailed, or hand-delivered to the requesting individual.

2.6 Protests

Any actual or prospective bidder or proposer, who is allegedly aggrieved in connection with the issuance of a solicitation or proposal package or pending award of a contract, may protest the decision by following the procedure below.

1. Posting. The Trust shall publicly post the award on the Trust's website within three full business days after the Board's award decision has been made. All proposers will be sent an email with the notice of award to the email address provided in the proposal.
2. Requirements to Protest.
 - a. A formal written protest must be filed no later than 5:00 PM, on the fifth business day after the written notice of award by email sent to all proposers. The formal written protest shall identify the protesting party and the solicitation involved; include a clear statement of the grounds on which the protest is based; refer to the statutes, laws, ordinances, applicable section(s) of the solicitation or Board policy, or other legal authorities which the protesting party deems applicable to such grounds; and specifically request the relief to which the protesting party deems itself entitled by application of such authorities to such grounds.
 - b. A formal written protest is considered filed when the Executive Director receives it, and it is date-stamped by the Trust. Emails will be saved to reflect the date and time received electronically, and paper copies will be stamped with the date received. Accordingly, a protest is not timely filed unless it is received within the time specified above. Failure to file a formal written protest within the time period specified shall constitute a waiver of the right to protest and result in relinquishment of all rights to protest by the actual or prospective Proposer.
3. Sole Remedy. These procedures shall be the sole remedy for challenging an award in response to a solicitation. Proposers are prohibited from attempts to influence, persuade, or promote a protest through any other channels or means.
4. Authority to Resolve. The Executive Director shall resolve the protest in accordance with the terms of the solicitation and shall render a written decision to the protesting party no later than 5:00 PM on the fifth business day after the filing of the written protest.
5. Review of Executive Director's Decision.
 - a. The protesting party may request a review of the Executive Director's decision by the Board by delivering a written request for review of the decision to the Executive Director by 5:00 PM on the fifth business day after the date of the written decision. The written notice shall include any written or physical materials, objects, statements, and arguments, which the protesting party deems relevant to the issues raised in the request for review.

- b. The Board will consider the request for review at the next regularly scheduled Board meeting after the request is received. It is within the Board's discretion whether to allow testimony or argument from the protesting party at the Board meeting. If it is determined by majority vote of Board members present at the meeting that the award is in violation of law or the regulations and internal procedures of the ECT or any another applicable authority, the Board shall cancel or revise the award as deemed appropriate within three business days after the Board meeting.
 - c. If it is determined by majority vote of Board members present at the meeting that the award should be upheld, the Board shall direct staff to notify the protesting party in writing of the Board decision with a copy furnished to all substantially affected persons or businesses within three business days of the Board meeting. The decision shall be final and conclusive as to the Trust.
6. Stay of Procurement during Protests. The decision to stay a procurement during protests shall be at the sole discretion of the Executive Director.

2.7 Contract Suspension and Enforcement

1. Purpose. This policy establishes the conditions and procedures under which ECT may suspend a provider's contract for causes that jeopardize the protection of children, undermine contractual performance, or call into question the integrity or compliance of the provider or key personnel. It is intended to promote contractual accountability, client safety, and fiscal and programmatic responsibility.
2. Policy Statement. ECT may, at its sole discretion and consistent with contractual and legal requirements, impose a suspension of a provider contract in response to serious concerns about provider conduct, performance, compliance, or other circumstances described herein. A suspension is a temporary halt in contract performance and ECT funding until issues are resolved, investigated, or otherwise addressed.
3. Applicability. This policy applies to all providers under contract with ECT, including sub-recipients and subcontractors, and covers all aspects of performance, financial management, program administration, legal compliance, and provider conduct, as described below.
4. Definitions.
 - a. Suspension: A temporary halt of contract performance and/or ECT payment pending review, investigation, or corrective actions.
 - b. Key Personnel: Individuals whose qualifications, background, or actions are essential to the operation or oversight of the provider's ECT-funded programs or whose qualifications, background, or actions were relied upon when ECT approved the grant award (e.g., Executive Director, Compliance Officer).
 - c. Contractual Compliance: Adherence to all contractual terms, conditions, and required performance standards.
5. Causes for Contract Suspension. ECT may suspend a provider contract for any of the following, without limitation:
 - a. Criminal Investigation or Legal Proceedings
 - i. The provider organization or key personnel are the subject of an active criminal investigation, whether the basis for said criminal investigation is for conduct or activity occurring in relation to ECT-funded programs or services or outside of

- those ECT-funded programs or services if the conduct can reasonably be considered to (i) place the health or welfare of children receiving ECT-funded services at risk of injury or other harm; (ii) result in potential liability to the provider or ECT; or (iii) jeopardize provider's capability to continue to meet its obligations under the terms of the funding agreement effectively and safely;
- ii. A principal, officer, board member, or other key staff is under investigation for conduct that may result in disqualification from working with children (e.g., criminal charges involving abuse, neglect, fraud, or misrepresentation), whether the basis for said investigation is for conduct or activity occurring in relation to ECT-funded programs or services or outside of those ECT-funded programs or services if the conduct can reasonably be considered to (i) place the health or welfare of children receiving ECT-funded services at risk of injury or other harm; (ii) result in potential liability to the provider or ECT; or (iii) jeopardize provider's capability to continue to meet its obligations under the terms of the funding agreement effectively and safely.
- b. Open Reports with the Florida Department of Children and Families (DCF)
 - i. There is an open, unresolved investigation, monitoring finding, or compliance report with DCF, including but not limited to child welfare, licensing, or safety concerns, that indicates potential risk to participants or contractual non-compliance.
 - c. Continued or Persistent Inappropriate Reimbursement Requests
 - i. Repeated submission of reimbursement claims that are inappropriate, unsupported, or inconsistent with contract terms, including patterns that suggest errors, overbilling, or misuse of funds.
 - d. Suspected Fraud or Financial Misconduct
 - i. Reasonable cause exists in ECT's sole discretion to believe the provider has engaged in fraudulent activity, misrepresentation, falsification of records, or other financial misconduct related to contract performance or reimbursement.
 - ii. If there is evidence of suspected fraud, including but not limited to actions by the Department of Financial Services, state auditors, or other authorized entities.
 - e. Contractual Non-Compliance Related to Performance or Program Administration
 - i. Significant or persistent failure to meet performance standards, deliver services as required, or comply with contract reporting, monitoring, or quality expectations.
 - 1. Examples include chronic missed deliverables, failure to implement corrective action plans, or unresolved material audit findings.
 - 2. ECT may require corrective action plans, enhanced monitoring, or technical assistance prior to or concurrent with any suspension action.
 - ii. The commencement or conclusion of key personnel that calls into question the integrity or compliance of the provider or key personnel, or that could reasonably jeopardize the provider's capability to continue to meet its obligations under the terms of the funding agreement effectively and safely.
 - f. Other Material Legal, Regulatory, or Ethical Violations

- i. Any other material violation of law, regulation, or ethical standard that threatens client safety, program integrity, or ECT’s fiduciary responsibilities, whether the basis for said violation of law is for conduct or activity occurring in relation to ECT-funded programs or services or outside of those ECT-funded programs or services.
- 6. Suspension Procedures:
 - a. Notice of Suspension
 - i. ECT must provide written notice to the provider specifying the reasons for suspension, the effective date, and any required immediate actions.
 - ii. By two-thirds vote, the Executive Committee, on its own or upon recommendation by the Executive Director, has the authority to make the suspension decision in accordance with the policies and procedures governing suspension. At the next meeting of the Board of Directors following the suspension decision, the board may vote to ratify or reverse the Executive Committee’s decision to suspend.
 - b. Duration of Suspension
 - i. A suspension remains in effect until ECT determines that conditions have been satisfactorily resolved, investigations are complete, or corrective actions have been implemented. ECT may also elevate a suspension to contract termination if warranted.
 - c. Provider Response Rights
 - i. Providers may be afforded the opportunity to submit documentation, corrective action plans, or explanations in response to the suspension notice, as provided in the contract or applicable law.
- 7. Documentation and Monitoring. All actions related to suspensions must be fully documented in ECT contract files, including:
 - a. Notices issued and provider responses,
 - b. Supporting evidence or findings,
 - c. Records of corrective actions, investigations, or consultations
- 8. Enforcement and Related Remedies. Suspension actions may be accompanied by:
 - a. Enhanced monitoring or reporting,
 - b. Corrective action requirements,
 - c. Financial penalties in accordance with contract terms,
 - d. Referral to law enforcement, auditors, or regulatory agencies,
 - e. Termination of the contract for cause if issues remain unresolved or if investigations results or findings otherwise warrant such termination.

Legal and contractual procedures for appeals, dispute resolution, or hearings shall be followed as required.

- 9. Review and Updates. This policy shall be reviewed periodically by ECT staff and updated to reflect changes in law, contract requirements, and best practices in provider oversight and risk management.

2.8 Quality Assurance and Continuous Performance Improvement

1. Purpose.
 - a. The purpose of this policy is to establish Provider requirements for quality assurance, performance monitoring, and continuous improvement for all programs funded by the Escambia Children’s Trust (ECT).
 - b. ECT is committed to ensuring that all funded programs deliver high-quality, outcome-driven services that align with the Trust’s mission and demonstrate measurable impact for children and families.
2. Policy Statement.
 - a. All ECT-funded providers are required to participate in a comprehensive Quality Assurance and Continuous Performance Improvement process as defined in the ECT Quality Program Assurances Plan. This process occurs prior to funding determination and on a quarterly basis throughout the term of the agreement, if awarded.
 - b. This process establishes standardized requirements for:
 - i. Program quality and service delivery
 - ii. Outcome measurement and data reporting
 - iii. Fiscal compliance and accountability
 - iv. Ongoing monitoring, evaluation, and audit
 - v. Continuous quality improvement and corrective action
 - c. Participation in this process is a condition of and prerequisite to initial and continuing funding.
3. Framework for Quality and Performance.
 - a. ECT utilizes a unified Quality Program Assurances framework that includes:
 - i. A Program Evaluation System with defined quality standards and performance measures
 - ii. Fiscal Compliance and Reimbursement requirements
 - iii. A Program Audit process
 - iv. A structured Program Improvement Plan (PIP) process
 - b. These components work together to ensure accountability, transparency, and continuous improvement across all funded programs throughout the term of the funding agreement.
4. Requirements for Providers.
 - a. Providers are required to:
 - i. Deliver services consistent with approved program design and scope;
 - ii. Collect, maintain, and report accurate data demonstrating program outcomes;
 - iii. Participate in monitoring activities, including site visits, data reviews, and audits;
 - iv. Engage in continuous quality improvement, including regular (at minimum quarterly) review of performance data to strengthen services; and
 - v. Respond to identified deficiencies through corrective action and improvement planning when required.
 - b. Providers must comply with all requirements and standards outlined in the *ECT Quality Program Assurances Plan*, which is incorporated by reference into all funding agreements.

5. Performance Ratings and Improvement Requirements.
 - a. ECT evaluates program performance using a standardized rating system based on defined quality and performance criteria as further outlined in the *ECT Quality Program Assurances Plan*.
 - i. Programs meeting or exceeding expectations will continue under standard monitoring.
 - ii. Programs with identified gaps may receive technical assistance, coaching, or targeted support.
 - iii. Programs demonstrating significant deficiencies or non-compliance will be required to enter a Program Improvement Plan (PIP) with defined corrective actions and timelines.
6. Corrective Action and Accountability.
 - a. ECT utilizes a tiered performance improvement and corrective action process to address underperformance or non-compliance.
 - b. Depending on severity, this may include:
 - i. Written notices and required corrective actions
 - ii. Increased monitoring and technical assistance
 - iii. Formal Program Improvement Plans (PIP)
 - iv. Probationary status, funding restrictions, or contract action
 - c. ECT reserves the right to take immediate action when necessary to protect child safety, ensure compliance, or safeguard public funds.
7. Incorporation of Quality Program Assurances Plan.
 - a. The *ECT Quality Program Assurances Plan* serves as the governing document for all quality, performance, fiscal, and audit requirements.
 - b. All providers are responsible for understanding and complying with the full requirements outlined in that document, including:
 - i. Quality standards and evaluation criteria;
 - ii. Data collection and reporting requirements;
 - iii. Fiscal compliance expectations;
 - iv. Audit protocols; and
 - v. Program Improvement Plan (PIP) procedures.
8. Monitoring and Compliance.
 - a. ECT staff will monitor provider performance throughout the contract period.
 - b. Failure to comply with quality and performance requirements may result in:
 - i. Required corrective action
 - ii. Increased oversight
 - iii. Funding modifications
 - iv. Suspension or termination of the contract
9. Review and Updates.
 - a. This policy will be reviewed periodically and updated as necessary to align with best practices and updates to the *ECT Quality Program Assurances Plan*.

Escambia Children's Trust
Policy Manual

Part 3

Fiscal Operations

PART THREE: FISCAL OPERATIONS

1.0 PURPOSE

As a governmental organization, Escambia Children's Trust (ECT) is committed to protecting and using its assets and resources in support of its mission. In accordance with generally accepted accounting principles (GAAP) for local governments and standards of the Governmental Accounting Standards Board (GASB), ECT financial policies and practices are designed to:

1. Prevent the misuse of assets;
2. Reduce the risk of financial statement misstatements;
3. Deter fraud;
4. Ensure compliance with regulatory requirements;
5. Ensure effective and efficient operations; and
6. Ensure that ECT maintains a reputation as a responsible steward of public funds.

2.0 SEGREGATION OF ROLES

The organization's financial duties are distributed among multiple individuals to help protect against fraud and error. The distribution of duties aims for maximum protection of the organization's assets while also considering efficiency of operations.

A. Financial Responsibilities of the Board of Directors or Designated Committee

Reviews:

- Executive Director expenditures (quarterly review by the Board Treasurer)

Reviews & Approves:

- Periodic financial reports
- Annual budget
- Budgeted expenditures \geq \$50,000
- Unbudgeted expenditures \geq \$100 petty cash
- Executive Director pay increases
- New positions (unbudgeted)
- Financial policies
- Annual audit
- Opening of new bank accounts
- Insurance coverage
- Leases
- All transfers from ECT bank accounts

Signing Authority:

- All checks (NOTE: two signatures are required from a combination of the Executive Director, Board Chair, or Board Treasurer)

B. Financial Responsibilities of the Executive Director

Prepares and Processes:

- Annual budget, with input from staff and Board Budget Committee
- Budget amendments/adjustments, in collaboration with Finance and Program Directors
- Approved bank transfers
- Check requests for payments of invoices

Reviews & Approves:

- All financial reports
- Payroll
- Budgeted Expenditures < \$50,000
- Unbudgeted Expenditures < \$100 petty cash
- New hires (budgeted)
- Staff salary increases
- Bank reconciliations
- Contracts for goods and/or services with a value of up to \$5,000
- Financial procedures (changes to *policy* require Board approval)

Signing Authority:

- Checks < \$50,000 (also require Board member signature)
- Board approved contracts

C. Financial Responsibilities of the Finance Director

Prepares and Processes:

- Set up of annual budget in approved accounting software (maintained by the Finance Director)
- Monthly financial statements (i.e., Management Reports)
- Adjusting journal entries
- Payroll bi-weekly entries and deductions; quarterly compliance filings; and annual reporting
- Credit card capture and processing
- Electronic payments/accounts payable
- Annual compilation of data for, and subsequent review of, audited financial

statements prepared by external auditor/CPA firm

- W-9s for new vendors
- 1099s

Reviews:

- All vouchers, invoices, and expense report forms
- Payroll

Reviews & Approves

- All financial reports
- Balance sheet reconciliations

Signing Authority:

- None

D. Financial Responsibilities of the Finance Director

Prepares and processes:

- Annual budget, in coordination with the Executive Director and Budget Committee of the Board
- Cash flow projections
- Bank reconciliations within 30 days following the end of the month
- Balance sheet reconciliations
- Deposit log
- Invoices and vouchers for payment
- Recurring monthly expenditures
- Annual agency insurance renewals in collaboration with Executive Director and Board Treasurer
- Updates to financial policies & procedures as needed
- Maintenance of inventory of all agency assets

Reviews & Approves:

- Routine, recurring expenditures
- Employee mileage and expense reimbursements
- Invoices and requests for reimbursement from funded agencies or subcontractors

Signing Authority:

- None

E. Financial Responsibilities of Program Director

Prepares and processes:

- Requests for payments of funded agency reimbursements

Reviews & Approves

- None

Signing Authority:

- None

3.0 APPROVAL

Changes to policy require approval by the Board of Directors. The procedures required to carry out those policies are adjusted as necessary at the discretion of the Executive Director and the Finance Director.

4.0 POLICIES

The following policies and procedures apply to the financial operations and accounting functions of ECT.

A. PHYSICAL SECURITY

1. POLICY:

ECT maintains physical security of its assets to ensure that only individuals who are authorized have physical or indirect access to money, securities, real estate, and other valuable property. ECT also ensures that all critical electronic records are backed up on a regular basis.

2. PROCEDURES:

- a) ECT limits access to bank and investment accounts and accounting software to those individuals who need access in order to perform their job duties via secure passwords that are changed frequently. The Executive Director is responsible for assigning, changing and maintaining passwords as necessary.
- b) Blank check stock is kept in a secure, locked area.
- c) The Executive Director is responsible for ensuring that an appropriate level of physical security is maintained over physical assets (cash, equipment, etc.), based on an assessment of related risk.

B. ACCOUNTING POLICIES AND RECORDS

1. POLICY:

ECT maintains fiscal policies that are reviewed and approved by the Board of Directors on a bi-annual basis and an up-to-date Accounting Policy & Procedure Manual that identifies how those policies are carried out. Accounting records are maintained in accordance with generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board (GASB) standards. In addition, s. 218.33, F.S., requires local governments to follow uniform accounting practices and procedures and a uniform chart of accounts as established by the Florida Department of Financial Services (DFS). Therefore, ECT accounting policies and procedures are designed in accordance with the DFS Uniform Accounting System Manual to ensure reliable accounting and fiscal management and accurate financial reports.

2. PROCEDURES:

- a) The Uniform Chart of Accounts for ECT is maintained in the approved accounting software. The fund categories and account types comply with the most recent edition of the Uniform Accounting System Manual for Florida Local Governments (2014; State of Florida Department of Financial Services, Bureau of Financial Reporting).
- b) Each item of revenue or expense is identified and recorded to the appropriate fund in the general ledger.
- c) Accounting policies and procedures are established to maximize assurance of proper segregation of duties, safeguarding of assets, and execution of transactions in accordance with the directives of the Board of Directors, management, grant/contract provisions, and legal and regulatory requirements. The Finance Director updates the procedures throughout the year as necessary to reflect changes in systems, activities or job responsibilities and prepares an updated policy and procedure manual for Board review and approval at least every two years.
- d) The Finance Director reviews the financial records on a monthly basis to ensure records are maintained according to GAAP and GASB standards.
- e) The Finance Director maintains knowledge of all changes instituted by standard setting bodies and ensures the changes are implemented correctly and in a timely manner.
- f) The Finance Director ensures appropriate segregation of financial responsibilities. Currently, duties are performed by:
 - *Board of Directors/Executive Director* – Approvals and check signing (see part IIA for limits and details)
 - *The Finance Director* – prepares monthly financial statements, reconciles accounts, reviews A/P and Payroll transactions, performs routine bookkeeping, prepares payroll, codes and processes accounts payable invoices, prepares disbursement checks and

electronic vendor payments, maintains vendor records, completes new vendor setup, maintains general ledger, assists with month end processing, and submits the Annual Financial Report to Florida Department of Financial Services

- *Certified Public Accountant* – performs annual audit.

C. AUDIT

1. *POLICY:*

In accordance with the Florida Department of Economic Opportunity's Special District Handbook Online (September 14, 2020), it is the policy of ECT to require an annual audit by an independent Certified Public Accountant firm selected by the Budget Committee of the Board of Directors, acting as the audit committee, via the competitive bid process. The ECT must file the Financial Audit Report with the Florida Auditor General and the Florida Department of Financial Services.

2. *PROCEDURES:*

- a) Once the Board has engaged a CPA firm to conduct the annual audit, the Finance Director is responsible for scheduling the engagement, ensuring all schedules are prepared in advance of the engagement and working with the Budget Committee and the CPA firm to address and correct any management letter issues.
- b) The Finance Director is responsible for working with the firm and communicating any issues as they arise with the Executive Director.
- c) The Finance Director, and the Executive Director will meet with the audit firm to review the proposed financial statements and management letter comments and provide feedback prior to presentation to the Budget Committee.
- d) The audited financial statements will include a breakdown of functional expenses (program, administration, etc.).
- e) A representative from the audit firm will present the audit findings to the Budget Committee of the Board of Directors. The Budget Committee will accept the report, which will be presented at the next official meeting of the Board of Directors. Board members will receive a complete copy of the report.
- f) The Finance Director will enter adjusting and reclassification journal entries into the computerized system, the approved accounting software, as of the fiscal year end and will prepare a final set of year-end financial statements, including a 'budget to actual' comparison for review by the Budget Committee and Board of Directors.
- g) Special audits may be conducted whenever a situation arises that questions the integrity or fiscal accountability of ECT.

- h) The Finance Director will file the Financial Audit Report with the Florida Auditor General and the Florida Department of Financial Services according to the instructions in the Florida Special District Handbook Online.

D. DEBT

1. *POLICY:*

It is the policy of ECT to require that any ongoing or revolving debt incurred by the organization is approved and authorized in advance by the Board of Directors.

Subject to any statutory limitations, credit accounts with vendors may be established at the discretion of the Executive Director based on organizational needs. These accounts are to be paid in full each month. Subject to any statutory limitations, a line of credit may be opened at the discretion of the Board based on organizational needs. It will be repaid according to the terms of the agreement.

All agreements for a term greater than one year must include a clause that the agreement is subject to fiscal appropriations.

2. *PROCEDURES:*

- a) Any new debt of an ongoing nature must be pre-approved by the Board of Directors.
- b) The Executive Director negotiates all leases in consultation with the Board of Directors or their designee.
- c) Leases are reviewed at inception for appropriate classification (capital vs. operating) in the accounting records.
- d) Original leases and service contracts are maintained by the Finance Director.
- e) The Executive Director may authorize agency credit accounts with vendors based on organizational needs. The Executive Director is responsible for setting up accounts and ensuring the physical security of credit cards.
- f) Agency credit cards are to be used strictly for the business purposes of ECT and may not be used for personal expenditures. Staff members must provide documentation for all credit card expenditures and sign an agreement upon receipt of their credit card that outlines their understanding of the credit card guidelines.

E. BANKING

1. *POLICY:*

- a) Bank accounts may be opened only upon authorization by the Board of Directors, and all bank accounts must be opened with the organization's employer identification number (EIN).
- b) ECT will maintain separate bank accounts for general operations and reserves.

- c) All authorized users of online banking must sign an agreement detailing the date provided access, username, and password.
- d) Signing of blank checks is prohibited.
- e) Check signers are reviewed and confirmed by resolution of the Board any time there is a change in Board leadership (i.e., Chair and/or Treasurer) or the Executive Director.
- f) All checks require two signatures and must be signed by the Chair of the ECT and countersigned by either one other member of the Board or by the Executive Director if so authorized by the ECT. In the absence of the Chair, the Treasurer shall be the primary check signer subject to countersignature by another member of the Board or the Executive Director.
- g) Online banking passwords will be provided only to those with online access; passwords will be changed at least annually and more frequently if necessitated by a change in staff.
- h) Board minutes will reflect all approved banking changes.

F. FINANCIAL REPORTING

1. *POLICY:*

It is the policy of ECT for the Finance Director to prepare a statement of activities (income statement) and statement of financial position (balance sheet) on a monthly basis. The income statement will reflect a comparison of budget to actual revenues and expenses for the current period and the year to date; the statement of financial position will provide comparative data.

The Board of Directors will review and file financial statements at their regularly scheduled meetings. Year-end financial statements will be prepared in accordance with generally accepted accounting principles (GAAP) and will include a statement of cash flows.

2. *PROCEDURES:*

- a) The Finance Director will prepare financial statements and narrative reports within 30 days of each month for the preceding month, unless an extension has been granted.
- b) Once the financial statements have been reviewed by the Executive Director and Budget Committee, they will be sent to the Board of Directors at least three (3) days prior to the Board meeting.
- c) At each meeting, the Board will review the financial statements. Review will be documented in the meeting minutes.

G. TRAVEL

1. *POLICY:*

It is the policy of ECT to reimburse business related travel at the reimbursement rates approved by

the Florida legislature. ECT will pay a reasonable amount for business related meals and travel costs and coach fare for all airline travel in compliance with Section 112.061, Florida Statutes, regarding per diem and travel expenses of public officers, employees, and authorized persons and the statewide travel management system. Per diem payment for travel will be allowed at State rates. Any exceptions to the use of State rates must be documented as to the reason for the deviation (i.e., hotel or flights unavailable, etc.).

The mileage rate and limits for travel related expenses will be reviewed and updated by the Finance Director as necessary prior to the beginning of each fiscal year. Under no circumstances will ECT reimburse employees for the purchase of alcoholic beverages.

2. PROCEDURES:

- a) Travel and related expenses are documented on the employee's Expense Reimbursement Form.
- b) When booking airfare and other travel arrangements, the employee should make reasonable attempts to find the most economical options but may not exceed the allowable rate for the destination as per applicable State guidelines without prior authorization from the Executive Director.
- c) Per diem reimbursement is made pursuant to State guidelines as well. Any meals that are paid for by ECT, conference hosts, etc., are deducted from the travel or per diem reimbursement amount.

H. DISBURSEMENTS & PROCUREMENT

1. POLICY:

Approval Limits:

- **Director-level Staff** – budgeted expenditures up to \$500
- **Executive Director** – expenditures, budgeted up to \$50,000 and unbudgeted, up to \$100.
- **Board of Directors or designated committee** – expenditures, budgeted in excess of \$50,000 and unbudgeted in excess of \$100.

In addition, the Board must approve any expenditures that will cause annual expenses to exceed the approved budget line item by more than 10%.

ECT requires that:

- All checks are pre-numbered and used in numerical sequence;
- Approval is documented in writing or electronically;
- All checks are made payable to a specific payee;
- Adequate documentation is received prior to payment;

- Pursuant to Sec. 215.85, Florida Statutes (2021), disbursements may be made by check, direct deposit, electronic, telephone, or other manner of payment. However, all disbursements must comply with the two-signature requirement of Sec. 125.901, Florida Statutes (2021);
- All disbursements require authorization by signature of the ECT Chair and a second signature of either the other designated ECT member or the Executive Director. Pursuant to Sec. 668.004, Florida Statutes (2021), an electronic signature may be used to sign a writing and shall have the same force and effect as a written signature ;
- All disbursements must be supported by an invoice or other appropriate documentation;
- All checks are signed by the Chair and countersigned by one other member of the ECT or the Executive Director;
- Every effort is made to pay vendors by the due date;
- All disbursements are properly accounted for in the approved accounting software;
- New entries are reviewed to prevent duplication of previous entry of expenses or disbursements;
- Void and stale checks must be mutilated, maintained in numerical order and identified in the accounting records as void; and
- Blank check stock is maintained in a locked area at all times.

In addition, ECT will:

- Take steps to ensure that the most reasonable price for aggregate purchases under \$50,000 is obtained.
- Make a good faith effort to obtain at least three price or rate quotes for purchases of goods and services in excess of \$5,000. Documentation of price and rate quotes must be maintained and filed with the final expenditure documentation. Quotes may be obtained from a variety of simple sources, e.g., internet search, vendor price listing, verbal quotes, etc. If a vendor is not selected based on the lowest price, the reason for the selection will be appropriately documented.
- Ensure that sole-source procurements are approved in advance, if applicable.
- Make all purchases in accordance with legal and contractual requirements.
- Open to bid all ongoing contractual services both initially and on a three- or five-year cycle, subject to an annual review by the Board, depending on the needs of the organization.

- Require use of the sales tax exemption certificate when use of the certificate is practical and feasible. The use of ECT sales tax exemption certificate for personal purchases is prohibited.
- Allow the use of agency credit cards or credit accounts in situations where regular, recurring purchases are made from vendors that would require the use of a check or petty cash or when in the interest of time, the use of a credit card is necessary. As the use of an agency credit account is for convenience only, the accounts will be reconciled and paid in full upon receipt of the statement to avoid interest costs. Use of agency credit accounts requires the same approval processes as other purchases or cash disbursements. Use of agency credit accounts for personal purchases is prohibited.

2. PROCEDURES:

a. Documentation, Authorization, and Request for Payment:

1. The employee requesting the expenditure or reimbursement is responsible for obtaining the necessary approval (as indicated by either a live signature or email indicating approval), for attaching adequate supporting documentation, and for completing an expenditure request form. Once all required documentation and approval has been obtained, the request should be forwarded to the Finance Director for processing.
2. All invoices, bills and statements received by email should be forwarded to the Finance Director, who is responsible for obtaining the necessary backup documentation and approval according to agency policy.
3. Expenditures made by credit card: the Finance Director is responsible for ensuring adequate documentation and approval for all credit card charges.
4. Executive Director expenses are reviewed by the Board Treasurer on a quarterly basis. Evidence of this review will be indicated by the treasurer's signature on the backup documentation.
5. If an expenditure will be paid out over an extended period, authorization approval needs to be obtained only once, for the entire amount of the expected expenditure. If the total amount of actual payments exceeds the approved amount, the amended amount must be approved.
6. A copy of all required documentation is maintained in both the electronic and paper files with other supporting documentation for the expenditure.

b. New Vendor Setup:

1. The Finance Director will obtain an IRS W-9 from all new vendors prior to payment, which enables ECT to determine whether it is legally required to file a form 1099 for that vendor.
2. The Finance Director is responsible for setting up new vendors in the approved accounting software.

3. The Executive Director must approve all new vendors set up for automatic or electronic payment.

c. Expense Reporting:

1. Limits for travel and business expenses are outlined in the “travel” policy section of this document.
2. Once approved, the Finance Director sets up the payment for processing in the next payroll.
3. Payment is included in the employee’s next payroll direct deposit.
4. Original expense reports and supporting documentation will be stored electronically. Records will be maintained pursuant to the applicable retention schedule. Periodic audits will be conducted to ensure compliance.

d. Expense Reimbursement Requests:

Expense reports are due on the 25th of each month for the prior month’s expenses in order to provide the Finance Director time to record those expenses in the month-end financial statements and to record credit card charges. While this may not always be possible, expenses should be submitted as soon after the 25th as possible, but not later than the 5th of the following month. ECT does not reimburse expenses more than 60 days old. The Expense Reimbursement Form must be completed as follows:

1. Mileage – name of traveler, purpose of travel, period of travel, and miles traveled. A copy of the program or agenda of the convention or conference, itemizing registration fees and any meals or lodging included in the registration fee, shall be attached to, and filed with, the copy of the travel authorization request form on file with the agency. The form shall be signed by the traveler and by the traveler’s supervisor stating that the travel is to be incurred in connection with official business of ECT.
2. Reimbursable expenses - enter the receipt date, amount, and description of the expense.
3. Original receipts must be attached to the expense report and forwarded to the Finance Director. Expense Reimbursement Forms must be signed by a supervisor prior to submission.
4. Employees should maintain copies of all expense reimbursement requests for their personal records. The Finance Director will scan and maintain electronic copies as well as the original documentation for all expense requests.
5. In the event a receipt is lost or unobtainable (e.g., parking meter, tolls, etc.), a Missing

Receipt Form must be completed and submitted in lieu of the receipt.

e. Sales Tax Exemption:

1. All purchases must utilize the sales tax exemption certificate when practical and feasible. If an employee chooses not to utilize the sales tax exemption certificate, the employee will not be reimbursed for sales tax paid or will be required to reimburse the organization for sales tax paid.
2. It is the responsibility of the Finance Director to ensure that all ECT staff have access to the tax exemption certificate as needed. It is the responsibility of each employee to ensure that all purchases are made using the sales tax exemption certificate.

f. Payment Processing

1. Once all required documentation and approval has been obtained, the Finance Director enters invoices, expenditure requests, expense reimbursements, etc., into the approved accounting software.
2. Monthly statements are reviewed for past due items and individual invoices reconciled prior to payment being processed.
3. Weekly, the Finance Director reviews the open invoice list and recommends items for payment based on due dates and available cash.
4. Once the Executive Director has approved the disbursement list, the Finance Director processes all approved items for payment (check) and prepares a check register.
5. The Executive Director signs checks, verifies that the check register agrees to the approved disbursement list and signs off on the check register. The Executive Director then takes the check to the Board Chair or Treasurer for second signatures.
6. The Finance Director files all disbursement backup in electronic or paper files for each vendor.

g. Void Checks (see also "Bank Account Reconciliations"):

1. All voided checks must be voided by the Finance Director in the approved accounting software. Checks not cashed within 60 days will be classified as stale checks and will be researched as to why they were not cashed and may be subject to voiding if indicated.
2. The voided check should be marked void, mutilated, and stored in numerical order with canceled checks.
3. If the check is not going to be reissued, the invoice should be reversed by the Finance Director in the approved accounting software.

I. PAYROLL

1. POLICY:

It is the policy of ECT to:

- Obtain all required paperwork upon hire of a new employee;

- Require documentation, certification of hours worked and leave taken and supervisor approval, in accordance with the ECT timekeeping policy and procedures, before payroll disbursement is made;
- Require written authorization of employee status changes via a Personnel Action Form;
- Comply with state and federal requirements and regulations;
- Pay all payroll-related taxes within the timeframe established by state and federal guidelines and submit all tax related reports in a timely manner; and

2. PROCEDURES:

a. New Hires:

1. Authorization for new hires, including pay rate and start date, is documented and forwarded to the Finance Director, who completes all new hire processing.
2. As part of the hiring process, new employees must undergo and pass background screening that complies with Level 2 standards set forth in Sec. 425.04, Florida Statutes.
3. Upon hire, the Finance Director conducts an orientation with the new employee and obtains the following paperwork:
 - a. Employment Eligibility I9 Form and e-Verification documentation
 - b. Federal Withholding W4 Form
 - c. Driver's license & auto insurance card
 - d. Social Security card
 - e. VECHS Applicant Waiver Agreement and Statement
4. The Finance Director prepares an employee file with all required documentation and submits the employee name to the Federal E-Verify system.
5. The Finance Director is responsible for new hire reporting to the State of Florida.

b. Payroll Processing:

1. The Finance Director is responsible for ensuring that payroll is completed in an accurate and timely manner.
2. Pay rate changes are approved by the Executive Director and forwarded to the Finance Director , who is responsible for updating payroll records and including the documentation in the employee file.
3. Employees are responsible for completing timesheets documenting their activity for the pay period.
4. Upon receipt of completed and approved timesheets, the Finance Director prepares payroll documentation for review by the Executive Director.

5. Once payroll documentation has been reviewed and approved, the Finance Director processes payroll.
6. The Finance Director is responsible for processing and entering requests for payment for employee retirement contributions within 7 days of the date of payroll or by the required deadline, whichever is shorter.
7. The Finance Director is responsible for maintaining documentation (electronic and paper as appropriate) for each payroll.
8. The Finance Director is responsible for recording the payroll in the approved accounting software.
9. The Finance Director is responsible for the timely payment of payroll taxes and for filing all required quarterly payroll tax reports (see also "Taxes").

J. RECEIPTS

1. *POLICY:*

It is the policy of ECT that all receipts (cash or check) are 1) immediately endorsed and documented, 2) maintained in a secure place prior to deposit, 3) deposited in a timely manner and 4) recorded correctly in the computerized accounting system. The function of recording cash is segregated from cash handling functions. The cashing of checks from ECT currency is prohibited.

2. *PROCEDURES:*

- a. The Finance Director is responsible for processing cash receipts received in person or via email and is responsible for:

- Endorsing checks with a "for deposit only" stamp immediately upon receipt.
- Recording all receipts in a weekly cash log that indicates program, location and project.
- Ensuring that all funds received are maintained in a locked, secure location until they are deposited.

- b. The Finance Director is responsible for:

- Depositing checks via remote deposit capture, in alignment with guidelines issued by the bank.
- Recording all deposits and EFT payments into the approved accounting software.
- Making bank deposits.
- Maintaining backup documentation for all deposits.
- Reconciling all daily cash logs with the total deposits for the month and researching any discrepancies.
- Reviewing cash receipts posting to the general ledger for accuracy.

K. TAXES

1. *POLICY:*

ECT will make timely payments to all taxing authorities, file all reports to taxing authorities within the required time frame, and maintain tax exemption when exemption is available.

2. PROCEDURES:

a. Payroll Taxes

The Finance Director is responsible for the timely filing of payroll taxes, for completing the quarterly payroll tax returns by the required due dates, and for filing the annual W-2s and W-3 on an annual basis by the required due date each year.

b. 1099s

1. The Finance Director is responsible for filing the 1099s and form 1098 on an annual basis by the due date.
2. When a new vendor is set up in the approved accounting software, the Finance Director indicates whether the vendor requires a 1099.

c. Sales Tax Exemption

The Finance Director is responsible for filing and maintaining all required documentation necessary to ensure tax exemptions, including but not limited to exemptions for property and sales taxes.

L. FIXED ASSETS & EQUIPMENT

1. POLICY:

It is the policy of ECT to:

- Capitalize all tangible personal property with a useful life of more than one year and a unit acquisition cost of \$5,000;
- Depreciate fixed assets over the appropriate useful life using the straight-line method of depreciation;
- Maintain a detailed inventory of fixed assets including date of acquisition, cost, location and donor or funding source restrictions;
- Maintain an inventory of all equipment purchased; whether or not the equipment meets the capitalization threshold, to include the date of purchase, location, original cost, and disposition of each item;
- Complete a periodic physical inventory of fixed asset items;
- Require authorization of the Executive Director prior to disposal of fixed assets; and
- Record disposals of fixed assets in the general ledger.

2. PROCEDURES:

- a) The decision to depreciate is based on the total cost of the asset and a useful life of more than one year.

- b) Fixed assets containing separate physical parts (for example, a PC, monitor and keyboard, or set of tables and chairs) are considered one asset group consisting of component parts. The group cost is evaluated against the inventory or capitalization threshold to determine if it should be recorded in the Fixed Asset records. Depreciation (if applicable) is calculated on each asset group based on the group's recorded value and asset life.
- c) Equipment and other fixed assets are tagged with an asset number immediately upon receipt and prior the item being put into use.
- d) On at least an annual basis, designated staff will conduct an inventory of all equipment and other fixed assets. The Finance Director will review the detailed fixed asset schedule and identify any items that need to be removed from the list.

M. BALANCE SHEET RECONCILIATIONS

1. *POLICY:*

It is the policy of ECT to reconcile cash, A/P and A/R accounts on a monthly basis. All other balance sheet accounts will be reconciled on at least quarterly basis.

2. *PROCEDURES:*

a. Bank Account Reconciliations

1. The Finance Director:
 - Downloads the bank statement in order to prepare the bank reconciliation each month;
 - Prepares and enters journal entries to record all interest, fees and other bank activity; and
 - Reconciles bank records to the general ledger balance in the approved accounting software by clearing deposits, checks and other bank activity.
2. Once the statements are reconciled, the bank reconciliation reports (including detailed lists of outstanding checks and deposits in transit) are reviewed and approved by the Executive Director. The report should include the reconciled bank balance as well as the general ledger balance of the account.
3. Checks outstanding for more than 60 days should be investigated. When appropriate, payment is stopped, the original check is voided, and the check reissued. The Finance Director should also determine if funds should be remitted to the State of Florida as unclaimed property.
4. The Finance Director files the approved bank reconciliation reports and bank statements in

the individual bank account file folders.

b. Accounts Payable and Accounts Receivable Reconciliations

1. On a monthly basis prior to the issuance of financial statements, the Finance Director will reconcile the general ledger balances for A/P and A/R to the sub-ledgers for each account and will research and correct or reclassify any discrepancies.
2. In the event that the Finance Director identifies duplicate or erroneous entries, they will record a correcting entry. In the event that Trust funds have been invoiced or drawn down based upon a duplicate or erroneous entry, the amount will be reduced from the next draw or invoice.
3. The Finance Director will notify the Executive Director of any payables or receivables older than 90 days.

c. Other Balance Sheet Accounts

The Finance Director is responsible for preparing quarterly reconciliations for all other balance sheet accounts.

N. FUNDING AND FINANCIAL REPORTING

1. POLICY:

It is the policy of ECT to ensure compliance with all contractual guidelines and requirements related to Trust transfer of funds and financial reporting.

2. PROCEDURES:

- a) It is the responsibility of the Finance Director to maintain up to date knowledge of the ECT funds from the County and applicable financial reporting guidelines.
- b) Cost Reimbursement Grants to Programs:
 1. Prior to a request for reimbursement, a report of all expenditures along with appropriate supporting documentation must be reviewed by the Program Director.
 2. Once the expenditure report is approved, the request for payment or invoice is submitted to the Finance Director.
- c) Unit Rate Grants to Programs:
 1. Data for unit cost grants will be submitted by the grantee in accordance with their established unit cost rate.
 2. Unit cost reimbursement requests must be reviewed by the Program Director.
 3. Once the expenditure report is approved, the request for payment or invoice is submitted to the Finance Director.

- d) Quarterly, semi-annual, annual, or other periodic reports as well as final close-out financial reports are also submitted to the Finance Director. To ensure accuracy and alignment with programmatic reports, periodic financial reports are reviewed and approved by the Program Director and the Executive Director.
- e) Both paper and electronic copies of all financial reports and supporting documentation are maintained pursuant to the applicable retention schedule for public records.
- f) ECT shall not reimburse overtime pay for any Provider staff. For purposes of this provision, overtime pay shall be defined as any pay greater than forty (40) hours per week or pay at a higher rate than established in the approved position profiles.
- g) The following late penalties shall apply: submitting late requests for reimbursements, after the 20th day of the month following the date the expenses are incurred, shall result in a five hundred dollar (\$500.00) penalty which will be deducted from the reimbursement amount. No reimbursement shall be issued for requests over thirty (30) days late. No reimbursement shall be issued if the Provider's required quarterly reports are past due. Exemptions to the late penalties may be granted at the sole discretion of the ECT Executive Director and must be issued in writing.
- h) If reimbursement is made for any services outside the Scope of Work of the Provider Agreement or for costs determined by ECT to be disallowed, the Provider is responsible to return reimbursement funds to ECT upon demand by ECT.
- i) The overall reimbursement amount allocated by the Trust for a specific Provider may be reduced in the event that ECT determines that the Provider will not spend the entire amount allocated during the term of this Agreement or in the event the Provider is not meeting performance expectations as determined by ECT staff. This determination may be made (a) based upon ECT's review of Provider's program and its expenditure history, or (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.
- j) Provider shall maintain a written inventory of all supplies and equipment purchased with ECT funds and shall provide such inventory to ECT at the time of submission of each quarterly report or upon request by ECT.
- k) No reimbursement shall be issued if the Provider's quarterly report is past due. Quarterly reports shall document all in-kind donations received by the Provider during the reporting period.

O. INSURANCE

1. POLICY:

It is the policy of ECT to maintain appropriate levels of insurance coverage and to include an annual review of insurance coverage prior to policies renewal. Required insurance coverage includes but is not limited to:

- Property – to include all owned and leased buildings and contents, computers and all other owned and leased properties. This coverage should also include business interruption insurance for each location in which the agency does business if applicable.
- Directors & Officers – limits and coverage to be reviewed and approved by the Board of Directors on an annual basis.
- General and Professional Liability Coverage – to be appropriate based on the level and type of activities provided by the agency.
- Business Interruption – to be appropriate based on the level and type of activities conducted by the agency and related income from those activities.
- Bonding Insurance – coverage for all employees who have access to cash in the regular course of their jobs.
- Employee Practices Liability Insurance – covers the organization against lawsuits or claims filed by employees, former employees and employment candidates.
- Cyber Risk – protects the agency in the event of data compromise.
- Child Abuse & Molestation Insurance - covers the organization against lawsuits or claims filed by clients or their children.

In the event that 1) a particular category of insurance is not available to ECT or 2) the insurance broker or other risk management expert recommends against a particular category of insurance based on risk assessment, the decision not to obtain that category of coverage will be shared with the Board of Directors.

2. PROCEDURES:

The Finance Director, in consultation with the Board Treasurer and Executive Director, is responsible for:

- a. Reviewing insurance coverage on an annual basis
- b. Providing all information required for new or renewal coverage to the broker in a timely manner
- c. Updating the broker throughout the year on organizational changes that impact risk

and related coverage as required

P. BUDGET

1. *POLICY:*

It is the policy of ECT to develop a written budget that serves as a plan for managing its fiscal resources. The budget serves as the primary tool in allocating financial resources to programs and services. This process is well-integrated with the other activities of the agency and should produce a balanced budget that has been well planned and communicated among all stakeholders.

On or before July 1 of each year, the council on children's services shall prepare a tentative annual written budget of the district's expected income and expenditures, including a contingency fund. The council shall, in addition, compute a proposed millage rate within the voter-approved cap necessary to fund the tentative budget and, prior to adopting a final budget, comply with the provisions of s. 200.065, relating to the method of fixing millage, and shall fix the final millage rate by resolution of the council. The adopted budget and final millage rate shall be certified and delivered to the governing body of the county as soon as possible following the council's adoption of the final budget and millage rate pursuant to chapter 200. Included in each certified budget shall be the millage rate, adopted by resolution of the council, necessary to be applied to raise the funds budgeted for district operations and expenditures. In no circumstances, however, shall any district levy millage to exceed a maximum of 0.5 mills of assessed valuation of all properties within the county which are subject to ad valorem county taxes.

The budget process includes participation of all stakeholders, ECT staff, and the Board of Directors and is based on:

- Assessment of the annual budget in relation to strategic planning
- Comprehensive assessment of the organization's programs
- Allocation of direct and indirect operating expenditures based on actual historical data
- Contractual requirements
- Potentially changing costs and conditions
- Anticipated funding streams during the year

The Board will review and approve all revisions to the budget and will evaluate compliance with the budget by reviewing budget to actual variance analyses on a monthly basis. The Board may amend a budget within a fiscal year or within 60 days following the end of the fiscal year under certain circumstances.

2. *PROCEDURES:*

An operational budget based on program or supporting service components, showing support and

revenue by source and expense by classification for the fiscal year, is prepared and revised as needed, utilizing the following procedures:

- a) ECT's budget is based on an October 1 through September 30 fiscal year.
- b) The Board of Directors or designated Budget Committee is responsible for establishing guidelines for budget preparation including, but not limited to target revenue levels, target net income, frequency of budget review, and limitations on capital expenditures.
- c) The Finance Director and Executive Director begin the budget procedure three - six months prior to the beginning of the fiscal year.
- d) The Finance Director prepares a salary and FTE detail schedule for review.
- e) Revenue and expense projections for each program/project are provided by the Finance Director, who compiles all budget data into a comprehensive document. The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves.
- f) The Executive Director and the Finance Director review the draft budget and make any revisions necessary. Once those revisions have been made, the Executive Director presents the budget to the Budget Committee for review.
- g) The tentative budget must be posted on the ECT website at least two days before the first budget hearing and must remain on the website for at least 45 days.
- h) Once approved by the Budget Committee, the budget is submitted to the full Board of Directors for approval prior to the beginning of the fiscal year. The budget must be adopted by resolution.
- i) Once the budget is approved, the Finance Director enters the budget data into the approved accounting software, taking care to allocate revenues and expenses to the appropriate periods.
- j) The final adopted budget must be posted on the ECT website within 30 days after adoption and must remain on the website for at least two years.
- k) If the Board amends the budget, the adopted amendment must be posted on the ECT website within five days after adoption.

Q. INVESTMENTS

1. *POLICY:*

- The Board of Directors is responsible for the purchases and sales of investments and for ensuring that the investment income and gains are used only for purposes authorized by law (Section 218.415 – Local Government Investment Policies) and Board policy.
- Securities will be maintained in the custody of financial institutions as approved by the Board of Directors.
- The Board of Directors will be responsible for establishing investment guidelines and maintaining records of all investments and investment income.
- Investment account activity will be reported in the financial statements and reconciled to the general ledger on at least a quarterly basis.

R. BOARD RESERVE ACCOUNT

1. *POLICY:*

It is the policy of ECT to maintain operating Board Reserves to ensure the stability of the mission, programs, employment, and ongoing operations of the organization. The Board Reserves account is intended to provide an internal source of funds for situations such as a sudden increase in expenses, unanticipated loss or delay in funding, or uninsured losses. The Reserves may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research and development, or investment in infrastructure.

Board Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of ECT for Reserves to be used and replenished within a reasonably short period of time. The Board Reserves policy will be implemented in concert with the other governance and financial policies of ECT and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.

2. *PROCEDURES:*

The Board Reserves account is defined as a designated fund set aside by action of the Board of Directors. The minimum amount to be designated as Board Reserves will be by the Board of Directors. The Board Reserves account serves a dynamic role and will be reviewed and adjusted in response to internal and external changes. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, occupancy, travel, program, and ongoing professional services. Depreciation, in-kind, and other non-cash expenses are not included in the calculation.

The amount of the Board Reserves account target minimum will be calculated each year after

approval of the annual budget, reported to the Budget Committee and the Board of Directors, and included in the regular financial reports.

The Board Reserves account will be funded and available in cash or cash equivalent funds. Board Reserves will be maintained in a segregated bank account or investment fund, in accordance with investment policies.

The Board Reserves will be funded with surplus unrestricted operating funds.

S. CONTRIBUTIONS

1. *POLICY:*

It is the policy of ECT to:

- Acknowledge donor contributions within three (3) days of receipt and in accordance with IRS regulations;
- Comply with all IRS disclosure and acknowledgement requirements at the time of contribution;
- Record contributions in the financial statements in accordance with GAAP;
- Record contributions as pledged or received in accordance with GAAP;
- Credit contributions to the appropriate revenue lines as presented in the annual budget; and
- Reconcile contributions recorded in the donor database with the contributions recorded in the financial records on a monthly basis and investigate discrepancies.

2. *PROCEDURES:*

1. Checks received by ECT for unrestricted donations should be logged both in the approved accounting software and in the check log. The Finance Director should log them in the approved accounting software, and the Finance Director should log them in the check log within one day of receipt.

T. PCI COMPLIANCE

It is the policy of ECT to comply with all governmental and merchant account requirements related to privacy and recordkeeping of donors' credit card data. It is the responsibility of the Finance Director to ensure ongoing compliance and to protect the security of all vendor credit card and account information.

U. IN-KIND CONTRIBUTIONS

1. *POLICY:*

It is the policy of ECT that all in-kind contributions of goods and services be documented and

acknowledged in accordance with generally accepted accounting principles (GAAP).

2. PROCEDURES:

Generally, in-kind contributions should be recorded as in-kind Revenue with an offsetting In-kind Expense. These revenues and expenses should be broken out into “in-kind” accounts and not lumped in with similar sources and uses of funds. The most common types of in-kind contributions include donated or discounted services (e.g., catering, space rental, decoration, etc.), and donated equipment and supplies.

Professional Services & Donated Space

In-kind contributions of donated or discounted professional services or space should be recorded as an in-kind revenue and an in-kind expense. The revenue account is “In-kind Revenue,” as opposed to other sources of income. The amount of the contribution to be recorded is the amount ECT would reasonably have paid for similar services. Note: this may differ from the value the donor assigns to the contribution. Each in-kind expense should be documented in the same manner as any other expense.

Equipment & Supplies

In-kind donations of equipment and supplies valued at less than \$5,000 should be recorded as “In-kind Revenue” and “In-kind Expense” as stated above. When the reasonable value of the equipment exceeds \$5,000, the donation is considered an asset rather than an expense. Here, the in-kind donations should be recorded as “In-kind Revenue” and the offsetting account is the asset account “Equipment.”

V. PUBLIC RECORD REQUIREMENTS

1. POLICY:

It is the policy of ECT to comply with Florida's public records laws and obligations concerning financial information disclosure. ECT shall permit public records to be inspected and copied by any person desiring to do so, at any reasonable time, under reasonable conditions and under supervision by the custodian of the public records. ECT provides full access to financial information to members of the Board of Directors.

Public records are all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software or other material, regardless of the physical form, characteristics or means of transmission, made or received pursuant to law or ordinance or related to the transaction of official business.

2. PROCEDURES:

- a) Public information materials will be made available for public inspection and copying unless the legislature has enacted a statute which exempts these materials from disclosure.
- b) The Executive Director serves as the public information officer for the ECT.

W. CONSULTANTS

1. POLICY:

It is the policy of ECT that:

- Consultant services follow standard procurement processes.
- Each consultant relationship is supported by a consultant agreement and a completed W-9 before the first check request or invoice will be processed.
- The nature and specific details of each consulting relationship will be reviewed to ensure that the individual does not qualify for employee classification. This review will be documented in writing.

X. EXECUTIVE COMPENSATION

1. POLICY:

It is the policy of ECT that all compensation paid by the organization is reasonable based upon a review of comparability information. This policy provides a procedure for the review and approval of the compensation of the Executive Director consistent with applicable federal tax law and Florida law.

2. PROCEDURES:

The Board of Directors shall review and approve the compensation of the Executive Director.

Y. AUTHORIZED EXPENDITURES FOR REFRESHMENTS AND MEALS

Purpose

To establish guidelines and procedures governing expenditures on snacks and meals.

1. POLICY:

Expenditures for snacks and meals are authorized if: 1) the expenditure is within budget; and 2) the expenditure complies with the guidelines and other provisions of this policy.

Staff should keep in mind not only the wording but the spirit of this policy. We must not only stay within budget but also avoid giving any appearance of unrestrained spending. We must convey a consistent message of fiscal responsibility with regard to the funds that the taxpayers of this county have entrusted to us.

Guidelines

The Director of Finance & Operations is responsible for ensuring that expenditures are in accordance with intended purposes.

Business Meetings

Refreshments or light snacks may be served at business meetings if outside guests are present. The length and timing of the meeting should also be considered. Lunches are an allowable expense for on-site business meetings if it is intended to keep attendees together over the lunch period.

Training/Retreats

Refreshments or light snacks may be served at training events or retreats. Lunches are considered an allowable expense for training events or retreats when it is intended to keep attendees together over the lunch period.

ECT Special Events

ECT may provide meals or snacks for its special events such as sponsored conferences, publicity events, or promotional activities. Incidental expenditures related to promotional or publicity events – such as room set-up charges, table linens, table decorations, etc. – are also authorized.

Hosting Consultants

From time to time, ECT staff members may find themselves in the position of taking one or more paid or unpaid consultants/experts (collectively referred to as “consultant”) for a meal. Since it is a business meal, the ECT staff member is entitled to reimbursement for the cost of the consultant’s meal, his or her own meal, and that of any other ECT staff members who attend the meal. The expenditure shall not exceed the lesser of the actual cost or \$59/per person/per day. ECT staff members are expected to be mindful of cost issues with respect to 1) whether there is in fact a business purpose for the meal; 2) the restaurant chosen; and 3) the number of ECT staff members attending the meal. The reimbursement request must state the names of the consultant(s); the purpose/type of event; and the number of ECT staff members at the meal. It should also state whether the consultant has a current contract with ECT (to avoid inadvertent reimbursement of a consultant’s expenses for a meal that has already been paid for by a ECT staff member).

2. PROCEDURE

ECT purchasing policies must be followed in order to obtain reimbursement of expenses. All spending limits in these Guidelines are before tax and tip. Reimbursement requests shall not be submitted for any amount that exceeds these maxima or otherwise exceeds the relevant budget.

1. The Director of Finance & Operations must have pre-approved the expenditure.
2. Alcohol is an unallowable cost for reimbursement or charge on the ECT Purchasing Card.
3. When dining at a restaurant, gratuities are not to exceed 20% of the cost of the meal.
4. Delivery gratuities are not to exceed 10% of the cost of the order.

Snacks and breakfast, lunch, or dinner meals are allowable expenditures, subject to the

limitations set out below:

Event	Allowance
Business Meetings	<ul style="list-style-type: none"> • Refreshments or light snacks (Entire day not to exceed \$59 per person per General Services Administration (GSA) guidelines so snacks can be incorporated into breakfast, lunch or dinner prices depending on the time of the meeting) • Working Lunch – \$17.00 per participant
Training/Retreats	<ul style="list-style-type: none"> • Refreshments or light snacks (Entire day not to exceed \$59 per person per GSA guidelines so snacks can be incorporated into breakfast, lunch or dinner prices depending on the time of the meeting) • Working Lunch – \$17.00 per participant
ECT Special Events	<ul style="list-style-type: none"> • Meal allowance will not exceed Maximum Expenditure Guidelines <ul style="list-style-type: none"> ○ Snack - Entire day not to exceed \$59 per person per GSA guidelines so snacks can be incorporated into breakfast, lunch or dinner prices depending on the time of the meeting ○ Breakfast - \$12.00/per participant ○ Lunch - \$17.00/per participant ○ Dinner - \$30.00/per participant
Hosting Consultants	The lesser of the actual cost or \$59/per person/per day
Gifts	Per section 4.7, employees shall not directly solicit, accept, or receive any gift, including meals or refreshments, under circumstances where it could be reasonably inferred or expected that the gift was intended to influence them in the performance of their official duties, or the gift was intended to serve as a reward for any official action on their part. No ECT employee shall receive any gifts from organizations, business concerns, or individuals that have a business relationship with the Trust if such gift has a value over \$25.00.

Escambia Children's Trust
Policy Manual

Part 4

Procurement

PART FOUR: PROCUREMENT

1.0 Purpose

The purpose of the Procurement Policy (“Policy”) is to ensure that all disbursements of the Escambia Children’s Trust (ECT) funds are made in a fiscally sound manner and in compliance with applicable Council policies, as well as state and federal laws. The focus of the Procurement Policy is:

- To provide the ECT with quality goods and services as ordered, and in a timely manner;
- To ensure that all goods and services are purchased in accordance with the annual budget approved by the Council;
- To ensure that appropriate authorization is received prior to making a purchase based on various approval thresholds established through this Policy; and
- To ensure that impartial and equal treatment is afforded to all vendors who desire to do business with the Council.

This policy will apply to all purchases of the Council regardless of the source of funding.

Exception – Funding agreements may contain provisions or requirements related to procurement policies that differ from Council policy. In the event that there is a conflict between a funding agreement provision or requirement and a Council policy, the funding agreement provision or requirement will take precedence over the Council policy.

All purchasing-related documents are public records, unless exempted from Chapter 119 F.S., and will be made available to citizens, vendors, or the media upon a request made to the Executive Director, who serves as the ECT Public Information Officer, or another staff person who will refer the request to the Executive Director.

1.1 Code of Conduct

In an effort to fulfill ECT’s fiduciary responsibility to the taxpayers of Escambia County, all interaction with vendors and contractors shall be handled in an ethical manner. ECT staff will:

- A. Afford equal opportunity to all qualified suppliers in the competition for business.
- B. Promote positive supplier relations through professional courtesy and good faith dealing in all phases of the procurement cycle.
- C. Respect the supplier’s proprietary information/property from an ethical standpoint, in addition to potential legal ramifications, subject to the requirements of Chapter 119, Florida Statutes.
- D. Enhance ECT’s purchasing and overall business reputation by acquiring and maintaining current market knowledge and adopting and applying sound business practices at a professional level.
- E. Avoid any behavior that may be perceived as unethical or compromising in the award of business. Purchasing standards at ECT prohibit the acceptance of gifts, personal discounts, entertainment, favors, personal services, participation in supplier sponsored

promotions/contests, or any other activity that could be perceived to compromise the integrity of ECT's purchasing.

- F. Refrain from any private business or professional activity that would create a conflict between personal interests and the interests of ECT. However, when certain affiliations cannot be avoided, the employee shall disclose the relationship to his/her supervisor and recuse himself/herself from the decision-making process.
- G. Adhere to the Limitations on Communications requirement

1.2 Doing Business with Escambia Children's Trust

- A. ECT's conflict of interest policy prohibits staff from accepting gifts, gratuities, or other favors from vendors/contractors.
- B. ECT allows the use of and acceptance of "electronic signatures," as defined in Chapter 668.50, Florida Statutes for agreements or any modification to agreements.
- C. ECT's procurement process provides equal opportunity to all participants, and bids are awarded based on best service and maximum value offered. Vendors/contractors will be notified of awards by the designated ECT bid coordinator.
- D. ECT may conduct vendor/contractor performance review for vendors/contractors holding long-term contracts with ECT.
- E. Any questions or concerns related to the procurement process or vendor performance should be directed to ECT's Executive Director.
- F. In accordance with the Limitations on Communications, proposers are prohibited from contacting ECT personnel or Board members other than the person identified in the bid document regarding the solicitation. If not designated, the proposer/vendor should contact the Executive Director or ECT General Counsel. Any occurrence of a violation may result in the disqualification of the proposer/vendor. During the open bid period, proposers must not submit any forms of marketing or promotional materials that would raise the proposer/vendor's profile or give the proposer/vendor an advantage or benefit not enjoyed by other prospective proposers/vendors.
- G. Non-profit agencies providing programmatic services must comply with the following ECT Nepotism Policy:

"No individual shall be employed, serve as a member of the Board of Directors, or be hired as a consultant, vendor or contractor by any agency, with respect to any Escambia Children's Trust funded program, which will (i) result in the existence of a subordinate-superior relationship between such individual and any family member of such through a direct line of authority or (ii) result in multiple family members serving as members of the Board of Directors."

- H. The Executive Director or other person authorized to bind the organization will present certification of compliance to ECT as part of all competitive solicitations. Funded agencies must continue to be in compliance throughout the course of the Contract.

1.3 Definitions

The following words, terms, or phrases as used in this policy, shall be defined as follows:

- A. Competitive bids or competitive offers is the solicitation of three or more bids or offers submitted by responsive and qualified bidders or proposers.
- B. Competitive shopping is the practice of obtaining quotes from vendors based upon providing like goods or services.
- C. Contract refers to all types of binding agreements, including purchase orders, of the Council, for the procurement of supplies and contractual services.
- D. Contractor is any person or business entity having a contract with the Council.
- E. Contractual services refer to work performed by an independent contractor who has specialized knowledge, experience, expertise or similar capabilities wherein the service rendered does not consist primarily of acquisition by ECT of equipment or materials.
- F. Cooperative Purchases provide governmental entities the option to participate in, sponsor, conduct, or administer a cooperative purchase with other governmental entities for the procurement of goods or services. In this instance, ECT would join one or more entities that share the same requirement and combine their estimates for usages with a common goal to achieve the best price based on economies of scale.
- G. Designee is a duly authorized representative chosen based on capacity and skill set.
- H. Emergency Purchase is a procurement made in response to a need when the delay necessary to comply with all procurement rules, regulations or procedures would be detrimental to the interests, health, safety, or welfare of ECT.
- I. Independent Contractor is a person who contracts to do work with ECT according to his or her own processes and methods; the contractor is not subject to another's control except for what is specified in a mutually binding agreement for a specific job.
- J. Piggyback Purchases provide governmental entities the option to purchase goods or services off an existing contract between a vendor and the federal government; a state or municipal government; another governmental agency; or a government related association. Purchases made through these contracts meet the requirements of competitive bidding.
- K. Qualified is used to describe an individual or business entity that has a recognized certificate, degree or professional standing and/or has demonstrated the ability to handle and successfully complete tasks.
- L. Request for Proposals (RFP) is a written solicitation for sealed proposals with the title, date and hour of the public opening designated. A request for proposal may include, but is not limited to, general information, functional or general specifications, a statement or scope of work, proposal instructions and evaluation criteria. ECT may engage in competitive negotiations with qualified proposers for the purpose of clarification to assure full understanding of conformance to the solicitation requirements.
- M. Sole Source is an award of contract to the only known source for the required goods or services, occasioned by the unique nature of the requirement, the vendor, and the impracticality of obtaining competition or market conditions. The Executive Director may approve all sole source purchases without competitive bidding for goods and services valued less than or equal to \$50,000. Procurement of sole source goods or services valued over \$50,000 without competitive bidding requires approval by ECT.

1.4 Planning and Budget Restrictions

Planning for purchases is to be done on both a short-term and long-term basis by ECT staff. The ECT administration cannot always guarantee the timely processing of small orders and last minute, unplanned purchases.

No purchases will be authorized or processed unless there are budgeted funds available.

1.5 Vendor Selection

Quality buying is the buying of goods or services that will meet, but not necessarily exceed, the requirements for which they are intended. In some instances, the primary quality consideration will be durability. With other purchases, it may be a question of immediate availability, ease of installation, frequency of repair, or efficiency of operation that must be given primary consideration.

1.6 Emergency Purchases

In the event of a declared state of emergency by the President of the United States, the Governor of the State of Florida, or by the Escambia County government, the Executive Director or designee is authorized to enter into agreements necessary for the continuation of ECT operations (provided such actions are within the most recently approved Trust budget). In situations posing immediate danger to the health, safety, or welfare or other substantial loss (i.e., disaster response, facility repairs, equipment purchases, etc.), the Executive Director or designee may enter into agreement(s) with pre-approved vendors or following an informal bid process and consultation by the Executive Director or designee with the Trust Chair (Vice-Chair in the event Chair is unavailable). Staff will report all emergency contract expenses to the Board at its next regularly scheduled business meeting.

1.7 Sales Tax Exemption

The ECT is exempt from all local sales taxes, state sales taxes, and Federal excise taxes.

1.8 Indirect Cost Limits

When contracting with non-profit organizations or academic institutions, the indirect cost rate allowed by ECT will not exceed the then-current maximum indirect cost rate approved for other ECT providers.

1.9 Formal Purchasing Procedures and Processes

Staff is not permitted to purchase items or services directly from vendors, bypassing the internal purchasing process. The Executive Director or designee reserves the right to reject said purchases and assumes no liability for such activities.

Formal Competitive Bid Guidelines

Formal competitive sealed bids are to be solicited when goods or services to be purchased are estimated to be greater than or equal to \$35,000. This process is to be coordinated through the Executive Director or designee and General Counsel, to ensure compliance with all Trust policies.

Formal quotes are required for commodities, trade services, professional services, and construction contracts as follows:

Threshold for Bid	Decision Protocol
≤ \$5,000	Director-level ECT Staff
> \$5,000 and <\$35,000	Three (3) written quotes OR Executive Director waiver
≥ \$35,000 and ≤\$50,000	Formal competitive process OR Executive Director waiver
> \$50,000	Formal competitive process AND Board approval OR waiver of formal competitive process; Executive Director executes contracts

The quotation levels identified above are for individual items with the following exceptions:

If two or more items are purchased of the same kind the combined purchase amount must be used to determine the appropriate quotation level.

Specifications

Specifications are to be prepared for any goods or services to be bought under the formal competitive bidding process.

1.10 Procurement Contract Approvals

ECT General Counsel or designee shall review all contracts for legal sufficiency and compliance with ECT Procurement Policy and procedures. Programmatic agreements must be created with the assistance of the General Counsel and, if in excess of \$50,000, authorized by the Council by annual or special resolution. All other contracts must be processed utilizing the Contract Request form and process.

Purchase amounts shall not be artificially divided to circumvent the approval requirements. Willful violation of these rules will result in termination of purchasing authority for the individual and/or department and may result in disciplinary action against the individual committing the violation.

ECT Approval	≤ \$5,000	> \$5,000 and ≤ \$50,000	≥ \$50,000
Director-level Staff	X		
Executive Director	X	X	
Board			X
General Counsel	<i>Contract review required</i>		

Executive Director or designee shall have the authority to authorize contracts for different scopes of work, per vendor, up to an annual (fiscal year) cumulative total of \$100,000. After meeting the annual threshold, any additional contract with the vendor during the same fiscal year, must be approved by ECT.

Formal Contracts

Formal contracts detail obligations for the purchase of goods or services and the payment arrangements between the ECT and the contracting party. The ECT's General Counsel will review contracts prior to execution to ensure that all applicable Trust policies are adhered to. The Executive Director or designee is authorized to execute contracts with a value of less than or equal to \$50,000. The ECT Board must approve all contracts in excess of \$50,000 and authorize the Executive Director to execute such contracts. The Executive Director and/or designee are authorized to execute contracts on behalf of the ECT.

In the event that ECT staff wishes to recommend the renewal of an existing contract, the recommendation will be placed on the Board's consent agenda for approval when the contract exceeds \$50,000. If the contract being recommended for renewal is less than or equal to \$50,000, it may be executed by the Executive Director.

Exceptions to the Formal Purchasing Process

The following purchasing activities are by their nature, exempt from the formal competitive bidding process:

- Certain curriculum or training, or equipment that is available only through the developer or manufacturer or consultants with specific expertise
- Items that are available from one source because of patents, copyrights, secret processes, or natural monopolies
- Electricity, gas, water, and other utility services
- Captive replacement parts or components for equipment
- Books, papers, and other library materials that are available only from the person holding exclusive distribution rights to the materials
- Maintenance services required to maintain warranty coverage
- Advertising, radio, newspaper, television, and other media, if exclusive area of coverage or other factor(s) preclude competition
- Perishable goods used in the preparation of meals
- Professional services such as architects, engineers, and others, who in keeping within the standards of their discipline, or pursuant to applicable law, will not enter into a competitive bidding process (RFQs may be available)
- Purchases from governmental entities (i.e., County, State, Federal) or vendors identified through governmental cooperative purchasing contracts via the "piggybacking" process
- Postage
- Membership dues
- Publications (including subscriptions) from publishers or exclusive distributors of such publications
- Processed media movies, slides, video, software, etc. from an exclusive processor, producer, or exclusive distributor

- Conference, training, travel, and educational expenses
- Licenses (payable to governmental entities or for proprietary software)
- Permits (payable to governmental entities)
- Emergency purchases

1.11 Types of Bid Documents

Informal Written Quotes

ECT will accept informal written quotes for all purchases with a dollar value greater than \$5,000 and less than \$35,000. Vendors provide quotes for pricing or services in writing for commodities or contractual services.

Invitation for Bid (IFB)

The IFB shall be used when the ECT is capable of specifically defining the scope of work for which contractual service is required or when the Trust can provide precise specifications defining the actual commodities required. The award will be to the responsible respondent who can provide the specified goods or services at the lowest qualified price or greatest value.

Request for Proposals (RFP)

The RFP shall be used to provide potential respondents latitude to develop and recommend items or services that satisfy the need as stated in the RFP. In securing goods or professional services, it is the primary goal of the ECT to obtain these items from a vendor who has a proven record of providing, in a professional manner, the goods or services required. The award will be based upon several factors, including, but not limited to, creativity, innovation, and thoroughness of solution of need. Price is an important factor, but only when the function offered satisfies the need. The ECT may engage in competitive negotiations with responsible proposers for the purpose of clarification to ensure full understanding of conformance to the solicitation requirements. A contract will be negotiated by staff and approved with the respondent deemed to best meet the ECT's need.

All IFBs and RFPs will contain, as a minimum, the following details:

- Vendor qualifications and experience
- Scope of work or specifications of the goods or services sought
- Notices and deadlines
- Modifications and notifications
- Methods of billing and payments
- Applicable insurance requirements

Request for Information (RFI)

The Request for Information shall be used to request information or specifications from vendors concerning commodities or contractual services. Responses to these requests are not offers and may not be accepted by the agency to form a binding contract. Information obtained through an RFI will be used to define the scope of work or develop specifications for a formal bid document.

Request for Qualifications (RFQ)

The Request for Qualifications shall be used to obtain a statement of qualifications from proposers. ECT may request the proposer submit a fee schedule in addition to their qualifications in an effort to secure fixed and firm fees. The RFQ process may also be used to identify one or more qualified certified vendors. ECT, at its option, may issue a subsequent bid document to those determined to be qualified.

1.12 Piggybacking

To obtain the benefits of volume purchases or reduce administrative expenses and time when procuring similar goods or services, ECT may utilize a process commonly known as “piggybacking.” This term refers to the use of competitive bids or RFPs obtained by other governmental entities.

ECT may utilize a competitive bid or RFP solicited by any other municipal, county, state, or federal agency if such bid or RFP is deemed to be in the best interest of the public and the ECT but only if all of the following requirements are met:

1. The Executive Director has attempted to obtain a minimum of three informal quotes and has determined that the cost of the goods or services under the contract to be piggybacked is lower than the cost indicated by the quotes. It is understood that informal quotes may not be obtained in every situation, specifically when bid specifications are unavailable. If any one of the three informal quotes results in a lower cost than the contract to be piggybacked, then piggybacking is not permissible.
2. The procurement was publicly advertised, issued and awarded by a bona-fide governmental agency. A copy of the solicitation (advertisement and specifications), tabulation, award, and executed contract have been obtained and are attached to the request for purchase order.
3. The contract is “piggybackable:”
 - a. It includes an assignability clause that allows for the assignment of all or part of the specified deliverable items;
 - b. The specific items and quantities to be ordered were included in the original bid and evaluated as part of the contract award decision; and
 - c. The contract has not expired, or if the initial term has passed, the contract has been extended or renewed.
4. The vendor consents to the piggybacking and executes a separate agreement with ECT which confirms that the same prices, terms and conditions granted to the original contracting agency will be granted to the ECT. A copy of the executed agreement is attached to the request for purchase order.
5. Where the procurement request requires approval of the ECT Board because it exceeds applicable thresholds or is an unbudgeted expense, a copy of all documents required herein will be attached to the agenda memo.

6. Piggybacking is not authorized for the procurement of certain professional services subject to the requirements of Sec. 287.055, Florida Statutes; i.e. those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered land surveying.

Escambia Children's Trust
Policy Manual

Part 5

Human Resources

PART FIVE: HUMAN RESOURCES

1.0 DEFINITIONS

The following words, terms, and phrases when used in these Policies and Procedures, shall have the meanings respectively ascribed to them in these Policies and Procedures unless the context plainly indicates a contrary meaning:

Administrative Leave - Paid leave not charged to PTO.

Advancement - A salary increase within an arranged schedule or established scale of pay for a class of positions, made without an examination.

Amendment – Changes made to an existing classification.

Anniversary Date - The employee's anniversary date as used for evaluation or merit and is that date one year from the effective date of his appointment, and/or any movement to another position in any regular full-time or part-time position.

Applicant - An individual who has completed and submitted an application for employment with the Escambia Children's Trust (ECT).

Board – The duly appointed governing body of the Escambia Children's Trust.

Break in Service - A separation for any of the following reasons: leave of absence without pay over sixty (60) days, resignation, retirement, layoff, or dismissal.

Department - An organizational function composed of one or more groups of major operational units within a function, and which consists of an executive head reporting to the Executive Director or the Board as reflected on an official organizational chart approved by the Board.

Compensation - The salary or wage rates for work performed.

Compensation Plan - The combination of the Classification Plan, the Pay Plan and the Salary Administration procedures.

Compensatory Leave - Time off from work in lieu of monetary payment.

Competitive Job Vacancy - Positions filled through a competitive process where candidates compete based on merit. These positions may not be pre-selected.

Days - Calendar days, unless specifically defined as work days.

Disciplinary Action - Either letter of counseling, written reprimand, demotion, suspension, or dismissal, resulting from misconduct or performance deficiencies of an employee.

Division - A major part of a department that has been divided for administrative reasons.

Executive Director – An individual, hired by the Board, with overall responsibility and authority to carry out the direction of the Board regarding the Escambia Children’s Trust.

Employee - An individual who has been appointed to an approved position.

Full-time Employee - An employee who has been appointed to a regular position and works at least 30 hours per week.

Grievance - A document filed by an employee alleging violation(s) of these Policies and Procedures.

Incumbent - Same as “Employee.”

Layoff - The involuntary termination of employment because of lack of funds or lack of work requiring a reduction in force and not to the discredit of the employee affected.

Leave - An approved type of absence from work as provided for by these Policies and Procedures.

Manager – an employee of the Escambia Children’s Trust who reports to the Executive Director and exercises responsibility as directed by the Executive Director.

Merit Pay Increase - An increase in compensation that may be granted to a non-exempt employee for meritorious service.

Original Appointment - The first appointment of an individual through selection in accordance with these Policies and Procedures.

Overtime - Time worked by a non-exempt employee in excess of forty (40) hours in a seven (7) day work period as defined by the Fair Labor Standards Act.

Part-time Employee - An employee who has been appointed to a regular position and, works less than thirty (30) hours per week but at least twenty (20) hours per week.

Pay Rate - A specific dollar amount, expressed either as an annual rate, a monthly rate, a semi-monthly rate, a bi-weekly rate, or an hourly rate, that comprises Employee compensation.

Pay Schedule - A formal schedule of pay for all classes of work.

Position - A set of duties and responsibilities that require the employment of an individual to accomplish.

Position Description - A written description of a set of duties and responsibilities assigned to a specific position.

Probationary Employee – An employee appointed to a regular position from an eligible referral list who has not completed his three (3) months’ probationary period, or as may be defined in certain class specifications.

Probationary Period - The working test or trial period, beginning with a person's initial employment or promotion, generally three (3) months or as defined in certain class specifications.

Public Notice - An official announcement published online or in a local newspaper of general circulation which must meet notice requirements as prescribed by Florida Statutes.

Public Record - A record that the public shall have the right to inspect in a reasonable manner during regular business hours; any record that meets the requirements of Chapter 119, Florida Statutes.

Reassignment - A voluntary transfer to another position, for which the employee is qualified.

Regular Status Employee - An employee appointed under the provisions of these Policies and Procedures to a regular position and has thereby gained all rights and privileges provided by these Policies and Procedures.

Reinstatement - Former employees whose employment was interrupted by service in the Armed Forces shall be reinstated as prescribed by law.

Resignation - The voluntary separation from service made at the written request of the employee.

Salary Adjustment - An increase or decrease in salary.

Suspension - An enforced leave of absence without pay (workdays or hours) for disciplinary purposes.

Temporary Position - Any established position that is intended or which is likely to require the services of an incumbent for a period of time not to exceed six (6) months.

Unauthorized Leave (AWOL) - A type of absence from work, which is not approved and may subject the employee to disciplinary action.

Vacancy - A position that is not occupied.

Workday - The number of hours an employee is required to work per day.

Workweek - The number of hours an employee is required to work per week; the workweek is typically forty (40) hours per week.

2.0 PURPOSE AND SERVICES

The purpose of this policy is to provide an orderly procedure for the uniform administration of the Human Resources Policies and Procedures, pertaining to the organization, maintenance, modification, and administration of the Escambia Children's Trust.

The Executive Director is responsible for the implementation and maintenance of the personnel system.

3.0 CLASSIFICATION OF POSITIONS

3.0 Class Specifications

Specifications for classes shall be defined as follows:

1. Purpose and Effect. Class specifications are descriptive and explanatory, but not restrictive except as to minimum requirements of training and experience. The language of the class specifications shall not be construed as restricting the authority of the Manager or designated supervisor to assign related or incidental duties, or to assign, direct, supervise and control the work of employees. Additional duties may be assigned, added, modified, or eliminated as required to accomplish the mission or for training purposes. Every job description shall contain, as the last essential duty, the phrase, "Other duties as assigned."
2. Minimum Qualifications. The statement of basic qualifications required shall be used as a guide in recruiting and selecting persons for examination and employment, for preparing examinations, and for use in determining the relative value of positions in a series with positions in other series.

3.1 Preparation of the Classification Plan

The Executive Director shall prepare a classification plan for all positions.

- a. The classification plan shall consist of a list of titles of the classes to which all positions are to be allocated and a written specification defining each position in the plan.
- b. The classification plan shall include: the position series, title, and Pay Grade Rating, a position summary statement, the essential functions of positions of the class, minimum or desired qualifications, and any other pertinent material as the Executive Director may deem necessary or desirable.
- c. The classification plan shall be developed and maintained so that all positions which are substantially similar in duties, responsibilities, and authority are included within the same series; and so that the same salary range or Pay Grade Rating may be applied with reasonable equity, under similar working conditions, to all positions in the same series.
- d. Trainee and career ladder classifications may be designated when it is deemed to be in the best interest of the ECT to do so in order to broaden points of entry into employment.

3.2 Approval of Plan

Upon its preparation or revision by the Executive Director, the classification plan shall be submitted to the Board for approval. The Executive Director has the authority to classify positions and administer the plan, but all new positions shall be approved by the Board.

4.0 ATTENDANCE AND HOLIDAYS

4.1 Attendance

Employees are expected to be in attendance at their work in accordance with these Policies and Procedures except for approved holidays, and leaves.

4.2 Attendance Records

The Executive Director shall keep up-to-date attendance records of employees, which shall be subject to applicable public record laws of the State of Florida.

4.3 Absence Without Leave (AWOL)

The absence of an employee from duty, including an absence for a single day or part of a day, that is not authorized by a specific grant of leave under the provisions of these Policies and Procedures or the Federal Fair Labor Standards Act exemption shall be deemed to be an absence without leave. Any such absence shall be without pay and may be cause for disciplinary action. Three (3) or more consecutive days of absence without leave will be considered job abandonment and grounds for separation for cause.

4.4 Holidays

All employees shall have the holidays with pay each year based on the published Escambia County Board of County Commissioners Holiday Schedule, including two floating holidays.

- (1) Employees required to perform work on a holiday shall receive another day off.
- (2) Holidays that occur during a period of approved paid leave shall not be charged against an employee's leave record.
- (3) Employees must be in paid status the workday before and the workday after the holiday in order to be paid for that holiday.
- (4) Part-time employees who work a regularly established schedule of at least twenty (20) hours or more per week shall be paid for holidays on the basis of the average number of hours worked per week divided by forty (40).
- (5) Employees shall not be paid for holidays that occur during a period of leave without pay (LWOP) or a suspension without pay.

- (6) Full-time employees working greater than an eight (8) hour day shall be granted a minimum of eight (8) hours of holiday pay. Part-time employees shall receive pay for the number of hours normally scheduled per workday.

5.0 Escambia Children's Trust Leave Policy

Purpose: The purpose of this policy is to outline the accrual of Annual Leave and sick leave for employees of Escambia Children's Trust. Annual Leave allows employees to rest, rejuvenate, and maintain a healthy work-life balance. Sick leave provides employees with the necessary time to recover from illness or attend to personal medical needs.

A. Annual Leave

1. Accrual of Annual Leave:

- a) Employees will accrue Annual Leave at the following rates:

1. **First Year of Employment:** 8 hours of Annual Leave per month.
2. **Years 2 to 5 of Employment:** 12 hours of Annual Leave per month.
3. **Years 6 to 10 of Employment:** 14 hours of Annual Leave per month.

2. **Accrual Cap:** Employees may carry over up to **100 hours** of Annual Leave each year. Any unused Annual Leave in excess of 100 hours will be forfeited unless otherwise stated in specific circumstances or applicable law.
3. **Eligibility:** Employees become eligible for Annual Leave accrual upon the completion of their first month of employment.
4. **Use of Annual Leave:** Annual Leave may be used for vacation, personal time, or other reasons as approved by the employee's supervisor. Annual Leave should be requested in advance, except in cases of emergency.
5. **Separation from Employment:** Upon separation from employment, employees will be compensated for unused Annual Leave up to the 100-hour cap, subject to applicable laws and Escambia Children's Trust policies.

B. Sick Leave

1. Accrual of Sick Leave:

- a) Employees will accrue sick leave at a rate of 8 hours per month.

2. **Eligibility:** At initial employment, employees will be granted 36 hours of sick leave at the onset of employment and accrue 8 hours of sick leave monthly thereafter for a total of 96 hours of sick leave for the first year of employment. Following the first year of employment, the employee will continue to accrue sick leave monthly at a rate of 8 hours per month.
3. **Use of Sick Leave:** Sick leave may be used for illness, injury, medical appointments, or the care of an immediate family member. Employees are required to notify their supervisor in advance whenever possible. A doctor's note may be requested for extended absences.

4. Sick Leave Carryover:

- a) Employees may carry over up to **400 hours** of sick leave each year.
- b) Any sick leave balance exceeding 400 hours at the end of the calendar year will be **forfeited**.
- c) **Separation from Employment:** Sick leave is not compensated upon separation from employment, unless otherwise required by law.

C. General Provisions:

1. **Approval and Documentation:** All leave requests (annual leave or sick leave) must be submitted through the designated timekeeping software. Supervisors will review and approve leave requests based on operational needs.
2. **Policy Modifications:** Escambia Children's Trust reserves the right to amend or modify this policy at any time. Any changes will be communicated to employees in a timely manner.

6.0 LEAVES OF ABSENCE

6.1 Leaves of Absence With Pay

- a. Jury Duty and Witness Duty. A type of paid leave provided to the employee when performing jury duty or when subpoenaed to appear before a court, public body, or commission in connection with ECT business. Such leave shall not be charged against the employee's accumulated leave. Any additional compensation an employee may receive will be retained by the employee.
- b. Special Meetings and Examinations. A type of paid time granted to the employee to attend professional or technical institutes or conferences, or such other meetings as may contribute to the effectiveness of service to the Escambia Children's Trust upon return to duty. Time off with pay shall also be granted to an employee for the purpose of taking examinations and interviews for a position within the Escambia Children's Trust. Such leave shall not be charged against the employee's accumulated leave.
- c. Training and Education. A type of paid time granted to the employee in order to secure special educational training directly appropriate to the employee's position, to visit other governmental agencies, or in the approved manner to achieve systematic improvement in the knowledge or skills required in the performance of individual or division work.
- d. Excused Absence/Administrative Leave. A type of paid time used in limited situations due to emergencies, inclement weather, facility utility outage, to participate in ECT sponsored training and activities, i.e., wellness classes; ECT sponsored civic activities, and for the purpose of conducting an investigation into allegations of impropriety on the part of the employee (suspensions with pay), and at other times. Administrative leave may also be used for recruitment incentive. The Executive Director approve up to eight (8) hours total for the event and up to three (3) days for witness duty for non-personal business.

- e. Bereavement. Employees shall be entitled to three (3) days excused absence leave for the death of an immediate family member.

An employee who wishes to take time off due to the death of an immediate family member should notify his or her supervisor as soon as possible. If an employee leaves work early on the day he or she is notified of the death, that day will not count as bereavement leave.

In addition to bereavement leave, an employee may, with his or her supervisor's approval, use any available vacation for additional approved time off as necessary. Employees under discipline for attendance issues may be required to provide documentation with regard to their bereavement leave.

Paid bereavement leave will be granted according to the following schedule:

Employees are allowed up to three consecutive days off from regularly scheduled duty with regular pay in the event of the death of the employee's spouse, domestic partner, child, stepchild, parent, stepparent, father-in-law, mother, mother-in-law, son-in-law, daughter-in-law, brother, sister, stepbrother, stepsister, or an adult who stood in loco parentis to the employee during childhood.

Employees are allowed one day off from regular scheduled duty with regular pay in the event of death of the employee's brother-in-law, sister-in-law, aunt, uncle, grandparent, grandchild or spouse's grandparent.

Employees are allowed up to four hours of bereavement leave to attend the funeral of a fellow regular employee or retiree of the company, provided such absence from duty will not interfere with normal operations of the company.

- f. Days of Mourning. Days of mourning declared by the President, Governor, or Chair of the Escambia Children's Trust shall also be observed by the employees as an excused absence leave day off with pay, i.e., employees who are required to work will receive another excused absence leave day off. Such leave shall not be charged against the employee's accumulated leave.
- g. Emergency Leave. A type of paid leave for national, state, or local emergencies as declared by the appropriate authority.

6.2 Leaves of Absence Without Pay

Employees must exhaust any comp-time before requesting Leave Without Pay (LWOP).

- a. Medical Leave. An employee may request additional medical leave by submitting the request along with medical documentation to the Executive Director. The Executive Director may require the employee to submit additional medical documentation concerning his condition either before granting the initial request for leave or during the course of the leave.

- b. Other Leave Without Pay. Employees may be approved for leave without pay (LWOP) for up to a maximum of six (6) months for special circumstances and reasons considered to be in the best interest of the ECT. The request must be in writing and submitted to the Executive Director, who will present to the Board for approval or disapproval.
- (1) Short Periods. The Executive Director may grant up to forty (40) hours of leave without pay per fiscal year. Employees are not required to exhaust leave prior to requesting LWOP.
 - (2) Extended Periods. The employee must have exhausted all other leave in order to qualify. Requests for leave without pay in excess of forty (40) hours must be processed by submitting a written request through the Executive Director for review and recommendation to the Board for final approval.

6.3 Compulsory Medical Leave

- a. The ECT may place an employee on compulsory medical leave if the employee's physical or mental condition poses a significant risk to the health or safety of the employee or the employee's co-workers.
- b. In order to place an employee on compulsory medical leave, the ECT shall require the employee to submit to a physical examination by a physician designated by the Executive Director. The physician's report shall address the nature, duration, and severity of the risk, the probability that the potential injury will actually occur, and whether or not reasonable modifications of policies, practices, or procedures will mitigate the risk.
- c. Prior to placing the employee on compulsory medical leave, the Executive Director shall discuss possible accommodations with the employee and shall document any discussed accommodations, then shall immediately notify the employee in writing of the placement of the employee on compulsory medical leave.

The employee shall be placed on administrative leave on the day she/he is released from duty, thereafter on any paid leave as appropriate for the remainder of time until placed on compulsory medical leave.

- d. After the Executive Director receives the physician's report and discusses possible accommodations, she/he shall request the Board to approve compulsory medical leave for a period of not more than ninety (90) days.

6.4 Leave of Absence for Military Duty

- a. Military Reserve and National Guard Training Leave:
 - (1) Employees, other than temporary employees, whose position has an expected duration of less than six (6) months, who are reserve commissioned officers (including warrant officers) or reserve enlisted personnel in the United States Armed Forces or National Guard are entitled to leave for any period during which they have been ordered to active or inactive

duty training. Leave with pay shall be granted up to a total of seventeen (17) working days, whether continuous or intermittent, during the calendar year. Additional days may be authorized by the State of Florida.

- (2) Absences greater than seventeen (17) working days, whether continuous or intermittent, shall be granted without pay, unless the affected employee elects to utilize accrued leave. Such leave shall not result in any loss of time for efficiency rating purposes. During the period of time the employee is in a paid leave status, he shall accumulate all benefits normally granted.
- (3) All such leave shall be considered creditable towards the accumulation of accrued leave.

b. Florida National Guard Leave:

- (1) Employees who are members of the Florida National Guard shall be granted leave during periods in which they are ordered to active service by the Governor, under Chapter 250, Florida Statutes.
- (2) All compensation and benefits will be administered by relevant governing law to include state statutes and the Uniformed Services Employment and Reemployment Rights Act (USERRA).

c. Military Reservist Leave

- (1) Employees who are members of any of the uniformed services as defined in USERRA shall be granted leave during periods in which the President orders them to active service.
- (2) All compensation and benefits will be administered by relevant governing law to include state statutes, and the Uniformed Services Employment and Reemployment Rights Act (USERRA).

d. Leave for Other Military Service:

- (1) All leave, compensation, and benefits for employees who are drafted or volunteer for initial active military service in the United States Armed Forces or National Guard shall be administered by relevant governing law to include state statutes, and USERRA.
- (2) Upon separation from the military service, the employee shall be eligible to return to the former position held or a different position in the same class. However, the ECT may require the employee to submit to a medical examination to determine the employee's fitness to perform the essential duties of the position to which the employee may be returning. Based upon such medical findings, the employee may be placed in another class with duties he is able to perform and which is the nearest approximation to the position held prior to military service.

7.0 OCCUPATIONAL ILLNESS AND INJURIES

7.0 Disability

Any employee who sustains an employment-related injury or disability shall be entitled to benefits provided by Chapter 440 - Worker's Compensation, Florida Statutes.

7.1 Disability Determinations

Determinations of the existence and compensability of a disability shall be made in accordance with Chapter 440, Florida Statutes. This Law provides that the employer is responsible for furnishing employees who have incurred employment-related injuries or disabilities with such remedial treatment, care, and attendance under the direction and supervision of a qualified physician, surgeon, or other recognized practitioner.

7.2 Medical and Physical Re-examination

At any time, the Division Manager may request that a disabled employee be re-examined in regard to restrictions placed on the injured employee. Such request shall be directed to the Executive Director who will inform the assigned adjuster.

7.3 Compensation During Disability

- a. Any employee who sustains a compensable injury within his/her duties and is unable to work as a result of that injury, if eligible, may request supplemental payments that, when added to Workers' Compensation payments, equal the employee's full pay. While on this leave due to an injury/illness, any supplemental payments are charged against accumulated leave.
- b. Employees are always paid regular pay for their entire regularly scheduled shift for the day of the injury.
- c. When the ECT offers light/temporary duty placement to an employee that is within the restrictions imposed by the treating physician, the employee does not have the option to refuse this placement.
- d. An employee shall continue to accrue paid leave while receiving workers' compensation indemnity benefits on a basis pro-rated to that amount of paid leave currently being used; however, no employee shall continue to accrue leave after such amounts standing to his/her credit have been exhausted.

7.4 FMLA Coordination

For coordination of occupational illnesses and injuries related to FMLA, refer to the FMLA Policy, Part Five, Section 20.

8.0 TERMINAL LEAVE

8.1 Purpose

The Escambia Children’s Trust recognizes that its employees may request to use a period of accrued leave prior to retirement from employment with the ECT. Terminal leave is defined as “any paid leave of absence extending over a fixed period when such leave terminates on the effective date of the employee’s retirement from employment with ECT.” Approved leave will include PTO. The Board recognizes that terminal leave is beneficial because it provides one mechanism for reallocating positions and resources as may be necessary for the effective and efficient delivery of services.

8.2 Eligibility

Only full-time, regular employees are eligible for terminal leave.

8.3 Procedures

To request terminal leave, the employee shall submit a voluntary, written request to retire from employment and shall specify a future date for separation of employment. The employee must make the request no less than 30 days from the requested commencing terminal leave date.

Terminal leave is not a fixed or guaranteed benefit. The employee’s request must initially be submitted to and approved by the Executive Director. If the Executive Director approves the request for terminal leave, the Executive Director shall forward the request to Board for approval. A request for terminal leave shall only be considered granted if approved by the Board.

As a condition of receiving terminal leave, the employee shall agree, in writing, to the conditions of the leave, and shall waive all claims arising out of his or her employment. The employee shall also waive any claim to future employment with the ECT.

The Executive Director may receive terminal leave under this policy if the terminal leave is approved by a majority vote of the Board. The approval of the Chair of the Personnel Committee is required prior to Board approval. If the Executive Director is granted terminal leave, he or she shall comply with all other guidelines established by this policy.

8.4 Leave Period

Terminal leave may be granted until either the employee’s separation date or a period not to exceed six months, whichever occurs first. The employee may not receive any terminal leave after the employee’s retirement date. Terminal leave is not a separate form of paid leave. The employee must first use any comp time, then any accrued paid leave (annual or PTO) during the terminal leave period.

- a. The employee shall retain eligibility for benefits that he or she would be eligible for as a regular employee in a full-time status.

- b. While on terminal leave, an employee shall remain an employee of his or her department, and shall be subject to all policies of the ECT. The employee shall not be required to perform duties or work of any kind while on terminal leave.
- c. At the end of terminal leave, the employee shall receive any and all leave payouts as he or she may be entitled to under ECT policies.

8.5 Exceptions

Legitimate grounds for denying a request for terminal leave shall include, but not be limited to, the following:

- a. The employee is on sick/ELB leave and is awaiting approval of disability retirement.
- b. The employee is being separated from employment due to a reduction-in-force.
- c. Granting the request for terminal leave would interfere with critical operational requirements of the ECT.

8.6 Administration

The Executive Director shall be responsible for administration of this terminal leave and shall insure that the employee complies with the requirements and guidelines.

9.0 APPLICATIONS AND VETERANS' PREFERENCE

The Executive Director is the delegated authority to recruit, screen, and make official job offers.

9.1 Applications

No person shall be appointed to any class of position until the applicant has completed and filed an application with the ECT. The online or paper application shall be accompanied by such documents and exhibits as may be required. Paper applications must be received and date stamped or postmarked by the closing date in the job announcement to be considered.

- a. No application shall be accepted after the closing date specified in the job announcement.
- b. Applicants for open continuous positions must update their application every 180 days to maintain an active status.

9.2 Disqualifications of Applicants

The Executive Director shall have the right to disqualify an applicant for reasons which include, but are not limited to, the following:

- a. Failure to meet the minimum qualifications stated in the job vacancy announcement;
- b. Failure to address Supplemental Questions/Knowledge, Skills and Abilities /Supplemental Questions in the job announcement;
- c. Intentional false statement of any material fact or the practice, or attempted practice of any deception or fraud in the preparation or submission of the application or related documents;
- d. Previous dismissal in bad standing from any position of the ECT;
- e. Conviction of a crime, the nature of which may have an adverse effect on the performance of the duties of the position sought;
- f. Obtaining privileged information about, or participation in, the administration of the examination process;
- g. Age that is under the age of majority, as recognized by relevant child labor laws such as the Federal Fair Labor Standards Act of 1938, except where special exemptions to those laws permit;
- h. Applicant not in the area of consideration;
- i. Application submitted or postmarked after the closing date;
- j. Failure to date and sign the paper application; and
- k. Failure to meet the requirements of the Tobacco Free Hiring Policy.

9.3 Disposition of Applications

All employment applications and related documents shall be retained as specified by Chapter 119, Florida Statutes. Divisions shall have access to review applications or copies of applications of persons whose names are certified for selection and are on the official referral list.

9.4 Veterans' Preference

In accordance with state and federal guidelines, preference is given to eligible veterans and eligible spouses of veterans as defined in Chapter 295, Florida Statutes. In order for applicants to claim veterans' preference, the documentation required by law shall be provided to the ECT at the time of application. Qualified applicants receiving Veterans' Preference will be indicated as having such preference on the referral list.

10.0 JOB ANNOUNCEMENTS, REFERRAL LIST, INTERVIEW GUIDELINES, AND SELECTION

10.1 Employment and Staffing

In order to attract and retain the highest caliber workforce available, it is the policy of Escambia

Children’s Trust to recruit and fill vacant positions based on merit. Job vacancies will be announced for competitive applications as directed by the Executive Director. Escambia Children’s Trust is committed to creating a culture of inclusion and values diversity of race, gender, age, religion, identity, and experience among its employees.

10.2 Organization and Board Approval

The Executive Director shall prepare an organizational chart and proposed salary range for each position and shall present such chart to the Board of the ECT for approval. Upon approval of the organizational chart and salary range, the Executive Director shall have authority to fill vacant positions.

10.3 Interview Guidelines

The Executive Director may review the applications received in response to the competitive announcement and make a selection without interviewing any of the candidates. If the Executive Director elects to interview candidates, those with Veterans’ Preference must be interviewed. The Executive Director may establish a rating or interview panel.

10.4 Processing the Selection

The Executive Director shall have authority to hire staff pursuant to the approved organizational chart and salary ranges.

10.5 Expiring Requisitions

Typically, the requisition remains open until the position is filled. If a requisition is over 90 days and falls into a new fiscal year, the requisition will expire.

11.0 PROBATIONARY PERIOD

11.1 Initial Probationary Period

- a. The first three (3) months of service in a position to which an employee has been appointed under the provisions of these Policies and Procedures shall constitute the initial probationary period.
- b. The Executive Director shall provide a written performance evaluation of the employee to the Board at the end of the probationary period.
- c. An employee may be separated from service during the initial probationary period.

11.2 Extension of Probationary Period

- a. Any probationary period of an employee shall be extended by the length of any leave of absence in excess of one (1) week during the probationary period.

- b. Employees working in classes that require certifications, licenses, etc., shall remain in probationary status until the required certifications, licenses, etc., have been obtained.

12.0 EXTRAORDINARY APPOINTMENTS

12.1 Grant-funded Appointment

Grant-funded appointments are defined as appointments to temporary positions created and funded under federal, state or other grant agreements. Persons appointed under this procedure may also be participants of programs designed to benefit unemployed or underemployed persons. Administrative staff positions of the grant program shall be employed through regular application and referral list procedures and may also be designated as grant-funded appointments. Persons who are physically or mentally challenged may also be appointed under this procedure by special agreements or grants arranged through state or federal vocational rehabilitation agencies. Any person receiving a grant-funded appointment shall be informed by the Executive Director as to the terms and conditions of the appointment, the grant, and/or agreements relating to the appointment. The employment of such persons shall be terminated either upon expiration of the grant or as planned in any other form of agreement. There are no layoff rights.

All benefits and pay are subject to the availability of funds as provided for in the grant agreement.

- a. No rate of pay shall be higher than rates paid to employees similarly employed, unless otherwise specified in the grant.
- b. Leaves may be accrued and taken if provided for within the grant agreement but not in excess of that which is provided for under these Policies and Procedures.
- c. Holidays shall be the same as provided in these Policies and Procedures.
- d. All other benefits shall be those set forth in the grant or the special agreements in compliance with applicable laws and regulations governing such.
- e. Position creation, classification or reclassification, and Pay Grade assignments may be accomplished in order to accommodate special grants or agreements made through federal and state vocational agencies in conjunction with the efforts to carry out vocational rehabilitation programs for challenged persons.

12.2 Student Appointment

A student is defined as an employee who is currently enrolled as a full-time or part-time student or certifies intent to enroll the next term in an accredited secondary school, college, vocational school or university. Employment shall be limited to 1400 hours in any twelve (12) month period starting with the student's beginning date of employment. No other rights or benefits shall accrue to such person while serving in a student appointment.

The Executive Director may appoint a student without Board approval when the position is unpaid.

Paid Student positions are posted and applicants are evaluated for minimum qualifications by the Executive Director. The Executive Director will prepare and deliver the conditional job offer to the selected candidate only after Board approval.

The Executive Director is responsible for providing orientation and rules of conduct to all students. Upon request of the Executive Director, students shall submit documentation of student status to be eligible for continued employment.

12.3 Contract Employees

Upon determining the need for assistance, the Executive Director shall submit a Request for Temporary Employment Service form to the Board for review and approval. Contract employees will be governed per their contract for employment.

13.0 THE SALARY ADMINISTRATION PROGRAM

13.1 Purpose

The salary administration program is the formal system for classifying positions and compensating employees of the Escambia Children's Trust (ECT). The salary administration program includes the categorization of job positions, duties, qualifications; and salary structure.

The Executive Director is responsible for development, maintenance, and administration of a fair and equitable salary administration program, including a basic salary schedule, subject to the Board's approval.

The salary ranges shall include a minimum, a first quartile, a midpoint, a third quartile and a maximum rate of pay for all positions.

13.3 Pay for Performance

The pay for performance (merit) component is designed to recognize job performance. The decision to provide a performance increase is contingent upon an overall performance appraisal rating and funding each year. Increases may be provided to employees whose performance is evaluated as meeting or exceeding standards. Employees at the maximum of their salary range may be provided a one-time lump sum payment per fiscal year for performance, if merited and approved by the Executive Director and the Board. By the fourth fiscal quarter, the Executive Director will recommend to the Board the performance increase guidelines for the next year.

13.4 Reinstatement

The Executive Director will determine the rate of pay for reinstated employees. The two types of reinstatement are:

- a. **Military Service Reinstatements.** Employees who leave to enter the active service of the Armed Forces of the United States and who are subsequently reinstated to positions previously held shall be eligible for all entitlements as prescribed by USERRA regulations.

- b. Regular Reinstatements. Former employees who voluntarily resign in good standing and return within thirty (30) days from the date of resignation may be reinstated to their former position at their former rate of pay.

13.5 Rules for Administering Salary Adjustments

- a. Any pay for performance salary increase associated with an interim performance review shall be prorated for the time period included above. The review date is then changed to the first day of the pay cycle following the promotion, transfer or demotion.
- b. All retroactive pay adjustments of any type that exceed sixty (60) days must be justified in writing by the Executive Director and submitted for approval by the Board.

13.6 Pay for Exemplary Performance

Nothing herein shall preclude the Executive Director from formally adopting a pay program recognizing an exemplary act of performance of any employee. Any exemplary awards of pay made to an employee may be in addition to base pay and/or a lump sum payment.

13.7 Overtime Work, Overtime Pay, and Compensatory Time

The ECT has adopted policies and procedures that meet the legal requirements of the Fair Labor Standards Act (FLSA). Should a FLSA non-exempt employee be required to actually work more than forty (40) hours in any one week (or other hour limitations or work periods as defined in the FLSA), all such time shall be considered overtime work. Overtime hours shall be paid at one and one-half times the regular rate of pay. As a public employer, the ECT may award compensatory time off at one and one-half hours for each hour of overtime worked. Any award of compensatory time shall be in lieu of overtime pay.

14.0 PERFORMANCE MANAGEMENT

14.1 Performance Management

The Executive Director is responsible for the development, maintenance, and administration of the performance management system.

The Executive Director is responsible for establishing organizational and individual performance standards for each employee. These standards shall be tied to the goals and objectives of the ECT. The outcome must be objective, measurable, and observable. Good performance evaluations benefit both employees and the ECT. They promote common understanding of individual needs, work objectives and standards of acceptable performance.

14.2 Evaluating Performance

Each employee shall be given a copy of the performance evaluation based on his individual duties and responsibilities. Employees shall meet with the Executive Director at the beginning of the

evaluation period to review the established standards to discuss the goals and objectives and reach an understanding of the expectations.

14.3 Quarterly Reviews

Every quarter after the annual evaluation, the Executive Director shall conduct a quarterly performance review, discussing with each employee the employee's previous evaluation, current performance, and accomplishments since the annual review. If the employee is not performing at an acceptable level of meeting standards, documentation of non-performance and guidance on what and how to improve shall be provided in writing to the employee. Quarterly reviews are retained at the division level.

14.4 When Anniversary Dates Change

A new anniversary date shall be established on the effective date of any transaction that moves an employee from one position to another.

14.5 Rebuttal

If an employee disagrees with any statement in a performance evaluation, a written rebuttal may be attached to the evaluation before it is submitted to the Board.

14.6 Appeals

The performance evaluation cannot be appealed or grieved.

14.7 Official Records

The original performance evaluation shall be submitted to the Executive Director to be included in the employee's official personnel file. The Executive Director is the Public Records Custodian for the ECT.

15.0 SEPARATION FROM SERVICE

15.1 Resignation

A resignation is considered a voluntary act on the part of the employee and shall not be forced.

15.2 Resignation in Good Standing

- a. An employee is expected to submit a written notice of resignation to his immediate supervisor at least two (2) weeks prior to the effective date of the resignation.
- b. The Executive Director is expected to submit a written notice of resignation to the Board and a 90-day notification shall be given, subject to the terms of the employment contract.

- c. Failure to comply with this requirement may be cause for immediate removal in bad standing. However, the Executive Director may recommend, and the Board may exempt from this requirement any employee who has given less than the required notice, if in its judgment, exceptional circumstances warrant such exemption.

The employee may not rescind a resignation, once tendered and accepted by the Executive Director. The Executive Director must approve any change to the employee's submitted resignation.

15.3 Resignation in Bad Standing

- a. Failure to provide sufficient and proper resignation notice may result in a bad standing status for the employee. The Executive Director shall submit justification to the Board supporting the decision to establish bad standing status for the employee.
- b. An employee who resigns with a current performance evaluation of an overall "did not meet" or is currently performing under a Performance Improvement Plan (PIP) shall be noted as having resigned in bad standing.

15.4 Resignation in Lieu of Disciplinary Action

A resignation in lieu of disciplinary action must be recommended by the Executive Director. In such cases, documentation of the conditions of the voluntary resignation must be reviewed and approved by the Board before any action is taken.

15.5 Eligibility for Rehire

The Executive Director shall submit justification to the Board if an employee is not eligible for rehire. This justification shall be submitted in writing, and it will be included in the employee's Official Personnel File.

15.6 Involuntary Separation

An employee may be terminated whenever work habits, job performance, production, or personal conduct falls below acceptable standards or whenever an employee has been found guilty of serious or repeated violations of rules, policies, or procedures.

15.7 Death of Employee

The official date of termination shall be the date of the death. All compensation due to the employee as of the effective date of the death shall be paid to the appropriate individual(s) as determined by law.

15.8 Exit Interviews

When sufficient notice is provided, the Chair of the Personnel Committee shall make every reasonable effort to interview separating employees.

15.9 PTO Payout upon Separation

Employees who are separated from service in good standing are eligible to receive pay out of all accrued and unused PTO leave up to 100 hours. Employees who are separated from service in bad standing, in lieu of disciplinary action, or due to any other involuntary separation are ineligible to receive any pay out of accrued and unused PTO leave.

16.0 EMPLOYEE DISCIPLINE

16.1 Purpose

Discipline is action which may be taken against an employee when a policy, practice or procedure of the ECT is violated, when work performance is not satisfactory, or when other inappropriate behavior is exhibited.

16.2 Types of Disciplinary Action

The types of disciplinary action, in order of their severity, are:

- a. Letter of Counseling
- b. Written Reprimand
- c. Termination

16.3 Notice of Disciplinary Action (NODA)

Notice of the disciplinary action of an employee shall state in writing the nature of the violation, the action taken, the effective date of the action, and, if a suspension, the duration thereof. Such notice shall specify the date, time, and place (where applicable) and nature of the violation or misconduct charged in sufficient detail. All formal disciplinary actions (suspension, demotion and termination) shall be coordinated with the Chair of the Personnel Committee before being served on the employee. The ECT Attorney shall concur on disciplinary actions that could result in an adverse action. The Executive Director or designee shall sign such notice.

17.0 PERSONNEL FORMS, RECORDS AND REPORTS

The Executive Director will have the authority and responsibility to approve, develop, and implement all forms and databases for personnel actions.

Records and reports are available for inspection and copying in accordance with applicable public record laws of the State of Florida.

The Executive Director is the Public Records Custodian for the ECT.

18.0 ETHICS AND STANDARDS OF CONDUCT

18.1 Adopted Code of Ethics

The conduct of all public appointed officers and employees shall be measured by the standards set out in Part III, Chapter 112, Florida Statutes, and by those additional standards adopted by the ECT that require a higher standard of conduct than permitted under the State Code of Ethics, including but not limited to the standards of conduct outlined in the adopted ECT Code of Ethics.

18.2 Training Administration and Records

The Executive Director shall be responsible for training, administration and records associated with the ECT Ethics Program. All employees are required to attend no less than two (2) hours of ethics training on an annual basis. Ethics training shall additionally be made available to all Board members and they must attend a minimum of one (1) hour training annually. The Executive Director shall be responsible for scheduling an adequate number of training sessions and shall provide adequate notice of the training sessions. "Ethics Training" includes any training on the provisions, application, and enforcement of this policy, on the provisions, application, and enforcement of the State Code of Ethics, and any other ethics-based training for public employees approved by the Ethics Officer. Failure to attend the minimum requirements for ethics training annually shall constitute a "for cause" basis for disciplinary action.

18.3 Misuse of ECT Visa Purchase Card

Employees are prohibited from using the ECT purchasing card for personal expenses; any such misuse will require immediate reimbursement and could result in disciplinary action.

All bills and receipts must be forwarded to the Accounts Payable Section within five business days of receiving the purchase card statement or the same disciplinary actions will apply.

18.4 Correcting the Misuse of Purchase Card

Upon realizing a cardholder misused their purchasing card, they are to immediately get a credit from the vendor and notify the Executive Director of the circumstances. The Accounts Payable Section must also be notified by the next business day. If the cardholder is unable to obtain a credit, they must send a check to the Accounts Payable Section for the full amount of the unallowable purchase along with an explanation of what occurred and what steps were taken to try and obtain a credit. DO NOT wait until the end of the month to notify the Executive Director and the Accounts Payable Section. All bills and receipts must be forwarded to the Accounts Payable Section within five (5) business days of receiving the purchase card statement.

19.0 ELECTIVE OFFICE OR POLITICAL ACTIVITY

All employees are governed by the provisions of applicable federal or state laws relating to elective office and political activity.

20.0 FAMILY AND MEDICAL LEAVE ACT (FMLA) POLICY

The Escambia Children's Trust will abide by all applicable regulations set forth in the FMLA, which are incorporated by reference into this Policy.

20.1 Purpose

To establish a uniform and fair policy for employees to use leave in accordance with The Family and Medical Leave Act of 1993 (FMLA), and, in compliance with other Escambia Children's Trust (ECT) policies.

20.2 Scope

This policy shall apply to all employees of the ECT, including regular, probationary, term, intermittent, emergency provisional, grant-funded, relief, temporary, seasonal, and student assistants who have been employed by Escambia Children's Trust for at least 12 months and have worked at least 1250 hours during the preceding 12 months.

20.3 General

1. An eligible employee shall be granted up to 12 weeks of paid or unpaid family and medical leave during any 12-month period for the following reasons:
 - a. To care for a son or daughter because of its birth; or
 - b. In order to care for the employee's spouse, son, daughter, parent or grandparent who has a serious health condition; or
 - c. A serious health condition that renders the employee unable to perform the functions of the employee's position; or
 - d. The placement of a son or daughter with an employee for adoption or foster care. Entitlement to leave for birth, placement for adoption or foster care of a son or daughter expires 12 months from the date of the birth or placement of the child.
 - e. For any qualifying exigency arising out of the fact that a spouse, son, daughter, or parent is a military member on covered active duty or call to covered active duty status.
2. Son or daughter means a biological, adopted or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is:
 - a. Under 18 years of age; or,
 - b. 18 years of age or older and incapable of self-care because of a mental or physical disability.
3. A serious health condition means an illness, injury, impairment, or physical or mental condition that involves either:
 - a. In-patient care in a hospital, hospice or residential medical care facility, including any period of incapacity (for purpose of this policy, defined to mean the inability to work, attend school or perform other regular daily activities due to the serious health condition, treatment therefore or recovery there from), or any subsequent treatment in connection with in-patient care; or
 - b. Continuing treatment by a health care provider.

4. The amount of FMLA leave available to the employee is calculated using the following:
 - a. FMLA leave is measured forward from the date that the employee first uses leave for the qualifying event.
 - b. Each time the employee takes FMLA leave the remaining leave entitlement shall be any balance of the 12 weeks which has not been used during the immediately preceding 12 months.

5. An eligible employee may also take up to 26 workweeks of leave during a “single 12-month period” to care for a covered servicemember with a serious injury or illness, when the employee is the spouse, son, daughter, parent, or next of kin of the servicemember. The “single 12-month period” for military caregiver leave is different from the 12-month period use for other FMLA leave reasons.

6. Under some circumstances, employees may take FMLA leave on an intermittent or reduced schedule basis.

20.4 Responsibilities

1. Under this policy, the employee shall have the following responsibilities:
 - a. If the need for leave is foreseeable based on an expected birth, placement for adoption or foster care, or planned medical treatment for a serious health condition of the employee or of a family member, the employee must submit a written application for this leave at least 30 days before the leave is to begin. If the leave is to begin in less than 30 days, the employee shall give such notice as is practicable. The employee shall make a reasonable effort to schedule medical treatment so as not to disrupt unduly the operation of the ECT, subject to the approval of the health care provider of the employee or the health care provider of the son, daughter, spouse, or parent of the employee, as appropriate.
 - b. Upon request, the employee shall furnish a certification issued by the health care provider of the employee or of the son, daughter, spouse, or parent of the employee in order to support an employee’s claim of the employee’s serious health condition or the employee’s need to care for a seriously ill son, daughter, spouse, or parent. The employee shall furnish the certification in advance of the commencement of leave if possible. The ECT shall give the employee at least 15 calendar days to furnish the certification. The certifications shall state the following information:
 - (1) The date on which the condition commenced,
 - (2) The probable duration of the condition,
 - (3) Medical facts regarding the condition,
 - (4) If applicable, a statement that the employee is needed to care for the son, daughter, spouse, or parent and estimate of the duration of the need for such care, and
 - (5) If applicable, a statement that the employee is unable to perform the functions of the position of the employee.
 - c. The employee must continue to pay his/her share of the health insurance premiums. If the employee fails to do so, notice(s) of proposed insurance cancellation and the

opportunity to pay the premium as required by the FMLA will be provided before the cancellation.

- d. All employees who used FMLA leave because of their own serious health conditions must obtain and present certification from their health care provider(s), at the employee's expense, that they are able to resume work before they will be allowed to return to work. The certification shall be limited to the serious health condition for which leave was taken.
 - e. Failure to provide information (that is allowed by the FMLA) to the ECT may result in the employee's leave being delayed or denied.
2. Under this policy, the Escambia Children's Trust shall have the following responsibilities:
 - a. In the event an absence is for a reason covered by the FMLA, the ECT, on a case by case basis, reserves the right to count it as FMLA leave whether the employee has applied for it or not. When this occurs, the employee will be promptly notified as required by law. If the employee disputes the FMLA claim, the employee must notify the ECT immediately.
 - b. While an employee is using FMLA leave, the ECT will continue to pay its portion of the health insurance premiums and maintain the employee's coverage under the health plan in the same manner as if the employee had been continuously employed during the entire twelve-week period; provided, the employee continues to pay his or her share of the premiums.
 - c. The ECT will inform employees using FMLA leave of any changes in applicable premiums.

20.5 Other

1. Paid or Unpaid Leave

- a. Employees will be required to exhaust all available paid leave while using FMLA leave. Available paid leave includes, but is not limited to, compensatory leave, MOB leave, paid time off leave and extended leave bank leave. Once the employee has exhausted all available paid leave, the employee will be placed in an unpaid status for the duration of the FMLA leave.
- b. FMLA leave and any leave taken through workers' compensation will run concurrently when the compensable workplace injury or illness qualifies as a serious health condition under FMLA.
- c. If the employee is in a paid leave status, the employee will continue to accrue annual, sick and paid time off leave accordingly. If the employee is in an unpaid leave status, the employee will not accrue annual, sick or paid time off leave.
- d. The ECT shall inform the employee of its policy regarding the use of paid leave within five business days of receiving notice of the employee's intent to use FMLA leave or the ECT's request to place the employee on FMLA leave.

2. Intermittent Leave

- a. In the case of unpaid leave for the birth or placement of a child, foster care, or military caregiver leave, intermittent leave or working a reduced number of hours is not permitted unless both the ECT and the employee agree. The ECT's agreement is not required, however,

for leave during which the mother has a serious health condition in connection with the birth of her child or if the newborn child has a serious health condition.

b. FMLA leave taken to care for a son, daughter, spouse, parent or grandparent with a serious health condition, or taken for the employee's own serious health condition can be taken intermittently or on a reduced leave schedule only when medically necessary.

c. If an employee needs intermittent leave or leave on a reduced leave schedule, the ECT may require the employee to transfer temporarily, during the period for which the intermittent or reduced leave schedule is required, to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than does the employee's regular position. Transfer to an alternative position may include altering an existing job to better accommodate the employee's need for intermittent leave or reduced leave. The alternative position shall have equivalent pay and benefits.

3. Husband and Wife Leave

a. If both spouses work for the ECT, the combined leave shall not exceed 12 weeks in a twelve-month period if the leave is taken:

- (1) For the birth of the employee's son or daughter or to care for the child after birth; or
- (2) For the placement of a son or daughter with the employee for adoption or foster care, or to care for the child after placement, or
- (3) To care for the employee's parent or grandparent with a serious health condition.

4. Return from Family and Medical Leave

a. An employee must submit a Fitness for Duty Certification prepared by his/her health care provider stating that the employee can return to full duty status based on the ability to perform the essential functions of his/her position.

b. An employee who returns to work for at least 30 calendar days is considered to have returned to work.

c. With the exception of certain key employees (as defined by the FMLA), employees who return to work from FMLA leave within or on the business day following the expiration of the leave are entitled to return to their job or an equivalent position with equivalent benefits, pay, and other terms and conditions of employment.

d. Designation of key employee status and whether such status will affect the employee's right to reinstatement will be made at the time the employee requests leave, or at the commencement of leave, whichever is earlier, or as soon as practicable thereafter if such determinations cannot be made at that time.

5. Separation and Leave Balances

a. When the employee gives unequivocal notice of their intent not to return to work, the employment relationship will be terminated, and the employee's entitlement to continued leave, maintenance of health benefits and reemployment will cease, unless otherwise required by federal or state law.

b. If an employee is separated because he/she cannot return to work at the expiration

of their FMLA leave and the employee has a remaining leave balance, the employee can receive payment for unused leave pursuant to the ECT's general leave policy.

c. Employees who are eligible for leave under the ECT's Paid Time Off (PTO) Policy shall adhere to the guidelines established for separation and leave balances.

6. Extension of Family Leave Status

a. When the employee is on leave due to a personal illness or injury, and the employee can provide credible medical evidence that demonstrates that it is very likely that they will be returning to "full duty status" within 90 days, the employee may submit a written request to the ECT for an extension beyond the 12-week FMLA time period.

b. If the mission can be accomplished and/or funding for temporary support is available, the ECT may then grant an extension.

c. An employee may request up to a 90-day extension of their FMLA leave if his/her health care provider has not released him/her to "full duty status". This request may be made to the direct supervisor at least one week prior to the expiration of available FMLA leave. If the request is approved by the direct supervisor, they will forward the request to the Executive Director for consideration and final approval. If approved, he/she will be maintained as an employee of the ECT for a period not to exceed 90 days. Any available combination of paid time off leave, extended leave bank leave, MOB leave or Leave Without Pay (LWOP) may be used during this period.

20.6. Leave Under the National Defense Authorization Act

1. The National Defense Authorization Act amended the FMLA to provide eligible employees leave rights related to military service. These leave rights are:

a. Qualifying exigency leave – eligible employees are entitled to up to 12 weeks of leave because of "any qualifying exigency" arising out of the fact that the spouse, son, daughter, or parent of the employee is on active duty, or has been notified of an impending call to active duty status, in support of a contingency operation.

b. Military caregiver leave – an eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered service member who is recovering from a serious illness or injury sustained in the line of duty or active duty is entitled to up to 26 weeks of leave in a single 12-month period to care for the service member. This military caregiver leave is available during "a single 12-month period" during which an eligible employee is entitled to a combined total of 26 weeks of all types of FMLA leave.

2. The National Defense Authorization Act defines the following:

a. Active duty – duty under a call or order to active duty under a provision of law.

b. Covered service member – a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired

list, for a serious injury or illness.

- c. Outpatient status – the status of a member of the Armed Forces assigned to a military medical treatment facility as an outpatient; or a unit established for the purpose of providing command and control of members of the armed forces receiving medical care as outpatients.
- d. Next of kin – the nearest blood relative of the covered service member.
- e. Qualifying exigency – for purposes of leave entitlement under this policy, a qualifying exigency must be one of the following events:
 - (i) Short-notice deployment.
 - (ii) Military events and related activities.
 - (iii) Childcare and school activities.
 - (iv) Financial and legal arrangements.
 - (v) Counseling.
 - (vi) Rest and recuperation.
 - (vii) Post-deployment activities.
 - (viii) Any additional activity agreed to by the employee and the ECT.
- f. Serious injury or illness – in the case of a member of the Armed Forces, including a member of the National Guard or Reserves, means an injury or illness incurred by the member in the line of duty on active duty in the Armed Forces that may render the member medically unfit to perform the duties of the member’s office, grade, rank, or rating.

20.7 Required Information

1. The following information may be required for requesting, approval, verification and compliance with the Family and Medical Leave Act of 1993 and/or the National Defense Authorization Act. These forms and letters will be provided to employees accordingly:
 - a. Application for Family and Medical Leave
 - b. U.S. Department of Labor Form (WH-380-E)
 - c. U.S. Department of Labor Form (WH-380-F)
 - d. U.S. Department of Labor Form (WH-381)
 - e. U.S. Department of Labor Form (WH-382)
 - f. U.S. Department of Labor Form (WH-384)
 - g. U.S. Department of Labor Form (WH-385)
 - h. Notification of FMLA Letter to the Employee
 - i. Fitness for Duty Certification
2. Health Insurance Portability and Accountability Act of 1996 (HIPPA)
 - a. According to HIPPA, certain medical information will be requested from the employee and the employee’s health care provider. This information may be requested by the designated FMLA Leave Administrator, but not by the employee’s direct supervisor.
 - b. The ECT will comply with HIPPA guidelines with respect to all medical information of its employees.

20.8. Communication of Policy

The Executive Director will be responsible for the implementation and compliance of this policy. Any amendments made after the effective date will be made available to all employees of the ECT.

21.0 TOBACCO FREE WORKPLACE POLICY

The Escambia Children's Trust is committed to promoting health, wellness, and disease prevention, and to providing a safe, clean, and healthy environment for employees and visitors. The Escambia Children's Trust is adopting this policy to provide a tobacco-free work environment. The Escambia Children's Trust is dedicated to developing, implementing, and offering intervention strategies, treatment resources, and programs that will assist its employees to reduce and eliminate their dependence on tobacco products.

Tobacco use is prohibited within Escambia Children's Trust facilities unless the use takes place in a designated tobacco use area.

A violation of the tobacco-free workplace policy shall constitute grounds for discipline.

22. CELL PHONE POLICY FOR AGENCY EMPLOYEES

a. Purpose. The purpose of this Cell Phone Policy is to establish guidelines and procedures for the appropriate use of cell phones by employees of ECT. This policy aims to ensure the efficient and responsible use of cell phones while maintaining the security and confidentiality of information.

b. Scope. This policy applies to all employees, contractors, interns, and volunteers of ECT who are issued a cell phone or who use their personal cell phones for work-related purposes.

c. Policy.

1. Issuance of Cell Phones.

a) Cell phones may be issued to employees whose job responsibilities require frequent communication while away from their office or workplace.

b) The issuance of cell phones will be based on job necessity and managerial approval.

c) ECT issued phones are the property of ECT and are subject to review by ECT without notice and must be returned to ECT upon request or upon termination of employment.

2. Personal Cell Phone Use.

a) Personal cell phone use should not interfere with work responsibilities or productivity.

3. Work-Related Use.

a) Employees are expected to use ECT issued cell phones for work-related communication and tasks only.

b) Work-related communication includes calls, texts, emails, internet and app usage related to official ECT business.

4. Confidentiality and Security.

a) Employees must ensure the security and confidentiality of ECT information when using cell phones.

b) Confidential or sensitive information should not be transmitted via text message or email unless encrypted or sent through secure channels.

c) Employees must comply with all applicable data protection laws and regulations.

d) Cell phones must be activated and have encrypted passcodes enabled for security. Passcodes must be on file with ECT.

5. Prohibited Activities. The following activities are strictly prohibited on ECT-issued or personal cell phones during work hours:

a) Engaging in personal calls, texts, or emails excessively.

b) Accessing inappropriate websites or content.

c) Recording or photographing sensitive or classified information without authorization.

d) Using cell phones while operating vehicles or heavy machinery.

6. Public Records.

a) All text messages and emails on ECT-issued phones and all text messages and emails related to ECT business, regardless of whether on an ECT-issued phone or a personal cell phone, are public records and must be maintained according to the Public Records Retention Policy.

7. Compliance and Enforcement.

a) Employees are expected to comply with this Cell Phone Policy at all times.

b) Violations of this policy may result in disciplinary action, up to and including termination of employment.

c) Managers and supervisors are responsible for enforcing this policy and addressing any concerns or violations promptly.

8. Acknowledgment.

a) All employees must sign an acknowledgment form indicating that they have read, understood, and agree to comply with this Cell Phone Policy.

9. Review and Updates.

a) This policy will be reviewed periodically and updated as necessary to ensure its effectiveness and relevance. Employees will be notified of any changes to the policy in a timely manner.

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Part 6

Social Media, Data and
Information Sharing

PART SIX: SOCIAL MEDIA, DATA & INFORMATION SHARING

1.0 Purpose

The purpose of the Social Media Policy is to protect the privacy of children online. The Children's Online Privacy Act (COPPA) governs the information gathered online from or about children under the age of 13. Verifiable consent from a child's parent or guardian is required before collecting, using, or disclosing personal information from a child under the age of 13. Our site is not intended to solicit information of any kind from children under the age of 13. If you believe that we have received information from or about children under the age of 13, please contact us.

1.1 Posts and Content

Posts and content that contain the following shall not be allowed:

- Conduct or encouragement of illegal activity.
- Content or comments that compromise the safety and security of the public or public systems.
- Content that violates a legal ownership interest of any other party.
- Defamation or accusations of criminal, unethical, or immoral conduct or activities.
- Hyperlinks to third party websites unless posted or approved by the Escambia Children's Trust.
- Invasion of an individual's right to privacy.
- Personal attacks of any kind, including age, color, creed, financial status, gender, marital status, national origin, physical appearance, physical or mental disability, race, religion, sexual orientation or any protected category under the law.
- Promoting or opposing political campaigns or ballot measures.
- Sexual content, references, or innuendos, or links to any such material and content.
- Solicitations of commerce or advertisements not authorized by the Escambia Children's Trust.
- Spam or suspected spam, or any links to obscene, profane, violent, threatening, hateful, harassing, or offensive language or content.

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Part 7

Severability and Effective Date

PART SEVEN: SEVERABILITY AND EFFECTIVE DATE

I. Severability

If any of the provisions of these Policies and Procedures or if any of the regulations or orders, or the application of such provisions to any person or circumstances shall be held inoperative, void or invalid, the remaining portion of these Policies and Procedures and the application of such provisions to persons or circumstances other than those as to which it is held inoperative, void, or invalid, shall not be affected thereby.

II. Adopted Date

These Policies and Procedures were adopted March 8, 2022.

Revised August 9, 2022

Revised November 8, 2022

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III. Current Revision Date

Revision adopted March 10, 2025.