

Agency name: \_\_\_\_\_

**AGENCY STANDARDS and DOCUMENTATION  
2019 Alcohol Tax Fund (ATF) of Johnson County, Kansas**

\_\_\_\_\_ Initial here to indicate applicant is a nonprofit organization, certified by the United Way of Greater Kansas City. Further, by initialing, applicant grants permission to United Way of Greater Kansas City to share its certification letter with United Community Services of Johnson County and the Drug and Alcoholism Council.

Initial the box below that describes the applicant (A,B,C,D,E) and attach documentation as required per applicable category. If required to submit completed Agency Standards checklist, initial to indicate compliance, or mark Not Applicable (N/A), as appropriate.

\*If currently receiving an ATF grant and status of United Way certification is unknown or in-process, check here and follow directions for B. \_\_\_\_\_

- A. Nonprofit applicants receiving an ATF grant during 2018 that are currently **certified without conditions by United Way of Greater Kansas City (GKC)**,\* must submit documentation identified at Standards 5, 6a, 9, 10b (if policy has been revised since last submitted to UCS in approximately June, 2017), and 10f (if agency charges fees, **attach fee schedule**). Applicants in this category do not need to complete Agency Standards checklist (e.g. do not need to initial to confirm compliance). Initial this box (A), submit only this page with the required documentation, and respond to this question: Does applicant charge fees for service? \_\_\_\_\_ (yes or no)
- B. Nonprofit applicants **receiving an ATF grant during 2018** that are currently **certified with conditions by United Way of GKC**,\* must the documentation identified at Standards 5, 6a, 9, 10b (if policy has been revised since last submitted to UCS in approximately June, 2017), and 10f, and a completed Agency Standards checklist (initial each item to confirm compliance).
- C. Nonprofit applicants **receiving an ATF grant during 2018 that are not receiving United Way of GKC funding during 2018**, must submit the documentation identified at Standards 2, 5, 6a, 9, 10b (if policy has been revised since last submitted to UCS in approximately June, 2017), 10f, and a completed Agency Standards checklist (initial each item to confirm compliance).
- D. Nonprofit applicants **not receiving an ATF grant during 2018**, must submit documentation for Standards 1, 2, 3, 5, 6a, 9, 10b and 10f, and a completed Agency Standards checklist (initial each item to confirm compliance).
- E. Programs of Johnson County, Kansas Government or 10<sup>th</sup> Judicial District Court must submit documentation and a completed Agency Standards checklist, to the extent applicable.

| Agency Standards   | Initial to Confirm Compliance | Documentation to Attach (If required, see page 1.)                                 |
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| 1. The agency is incorporated as a nonprofit corporation in either the State of Missouri or Kansas (except in the case of a local chapter whose national organization is incorporated in another state) and submits an annual corporate report.  |                               | Attach articles of incorporation and current corporate annual report, if required. |
| 2. The agency has nonprofit, §501(c)(3) status.  |                               | Attach §501(c)(3) designation, if required.  |
| 3. The organization has bylaws that formally state the agency's purpose and which govern the agency's operation.   |                               | Attach bylaws, if required.  |
| 4. The agency has a volunteer board of directors, or other governing/advisory body, which reflects the community and/or its constituents, and is responsible for policy setting, fiscal guidance, planning and ongoing governance. If the agency's governing body is national, a local advisory board or equivalent body assists the board of directors in fulfilling its oversight role, particularly as it pertains to the agency's local services and finances.   |                               |  |
| 5. The agency is in compliance with all federal, state and local rules, regulations and codes and all applicable licensing requirements governing its operation. This policy includes, but is not limited to, tax filings (including submission of the IRS Form 990), employment law and health and safety regulations.  |                               | Attach Form 990.   |
| 6. The agency is in compliance with FASB (Financial Accounting Standards Board) and generally accepted accounting principles for nonprofit organizations, including but not limited to:  |                               |  |
| a) For agencies with annual revenues of \$250,000 or more, an independent certified <b>audit</b> of the agency's financial statements is completed annually no later than nine (9) months after the close of the fiscal year. For agencies with annual revenues under \$250,000, an independent review of the agency's financial statements by a Certified Public Accountant is completed no later than nine (9) months after the close of the fiscal year.  |                               | Attach certified independent audit or independent review.                          |
| b) Agency has an annual budget outlining projected revenue and expenses for programs, fund raising and administration. Budget is consistent with the major classifications and programs in the audited financial statements.   |                               |  |
| c) Regularly prepared financial statements present the overall financial activities and financial position of the organization and include a functional expense breakdown that shows total expenses for each program, fund raising and administration which are consistent with those reflected in the agency budget.  |                               |  |
| 7. The agency prepares an annual report within nine months of the end of the agency's fiscal year. An annual report is a published account of the activities for the previous 12-month period, including, at a minimum: the organization's purpose; a report of the agency's service delivery for the previous 12-month period; a statement of the agency's eligibility to receive deductible contributions; the agency's board of directors; and information about financial activities and financial position. This report is made available to stakeholders and constituencies. |                               |  |

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| 8. Administrative and fundraising costs are reasonable, generally not exceeding 25% of total expenditures. In the event that such costs exceed 25%, the agency is able to explain why this excess is justified.   |  |   |
| 9. The agency's board of directors, or other governing/advisory body, exercises responsible oversight of the organization's operations and staff, and, as such:   |  | Attach roster for board of directors and/or local advisory board.   |
| a) Meets at least four times a year, with a quorum in attendance.   |  |   |
| b) Has a minimum of five board members that are elected for specific terms and a rotation plan which provides for new members.  |  |   |
| c) Includes no more than one member or ten percent of all members (whichever is greater) directly or indirectly compensated, serving as voting member(s) of the board. Compensated members do not serve as the board's chair or treasurer.                                |  |   |
| d) Maintains minutes that include a record of board members in attendance, a record of action taken, and the signature of the board member responsible for the minutes.   |  |   |
| e) Conducts a regularly scheduled written appraisal (at least every two years) of the CEO's performance.  |  |   |
| f) Reviews and approves the annual agency budget in advance of each fiscal year. Regularly reviews the year-to-date financial statements.   |  |   |
| g) Establishes and periodically reviews the organization's financial, personnel and other management policies.  |  |   |
| 10. Policies adopted by the board, and management practices are in place to help ensure accountable and effective operations, including but not limited to, those listed below. The agency demonstrates that it adheres to the policies and practices it has established. |  |   |
| a) Conflicts of interest involving board members, other volunteers and staff.   |  |   |
| b) Personnel policies, personnel handbook (for agencies with more than one employee) and other operational policies and procedures to ensure efficient and accountable operations.  |  | If revised policy since last ATF grant submission, attach alcohol, tobacco and drug-free workplace policy; <b>do not attach all personnel and operational policies.</b> |
| c) A policy promoting pluralism and diversity within the organization's board, staff and constituencies. This should include an affirmative action plan and/or non-discrimination statement.  |  |   |
| d) A policy that ensures there is a clear separation and distinction between religious programs and social programs and that participation in religious activities is not a requirement to receive services.  |  |   |
| e) Policies and procedures to ensure sound financial management with regard to: financial reporting, internal controls, creation and maintenance of an operating reserve, management of investments.  |  |   |
| f) If the agency charges fees for its services, a policy that addresses how fees are determined and which makes accommodations for those clients with no ability, or limited ability, to pay the fees.  |  | Attach fee schedule and policy.   |
| g) A policy establishing a mechanism and procedures for client and/or constituent feedback (if applicable) and client grievances.   |  |   |

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| <p>h) A policy to ensure the agency makes reasonable accommodations to ensure the accessibility of its services, and, if subject to the Americans with Disabilities Act, ensures the agency's compliance with ADA requirements.</p>   |  |  |
| <p>i) A policy to address privacy concerns of donors through providing a written appeal that will allow both new and continuing donors to inform the agency if they do not want their name and address to be shared outside the organization; and have a privacy policy that is made available to the public upon request, via website, or other means of accessibility.</p>  |  |  |
| <p>11. The agency's board and staff leadership engage in periodic planning and assessment of organizational performance to establish future direction with regard to the agency's programs, finances and overall management.</p>  |  |  |
| <p>12. The agency carries insurance coverage to protect the public interest and safeguard the assets of the organization. Such coverage may include a blanket fidelity bond, general liability insurance, real and personal property insurance, officers and directors liability insurance (which may be extended to include the agency's chief executive officer) and applicable professional liability insurance.</p> |  |  |
| <p>13. The agency periodically affirms its programs in light of its mission and ensures that the agency has the organizational capacity (qualified staff, appropriate facilities and financial resources) to implement the program(s).</p>  |  |  |
| <p>14. The agency has defined outcomes for each program and has a system in place to measure and report progress and implement program improvements. Program performance is reviewed annually by the board and staff for effectiveness.</p>   |  |  |
| <p>15. If the agency's governing body is national, a local advisory board or equivalent body assists the board of directors in fulfilling its oversight role, particularly as it pertains to the agency's local services and finances.</p>  |  |  |
| <p>16. If the organization operates under religious auspices, it separates its budget for its social service programs from its religious activities. This separation is clearly distinguishable in the agency's audited financial statements.</p>   |  |  |