



Communities In Schools

Nevada

POLICIES AND PROCEDURES
MANUAL
June 2020

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Section 1: Human Resource

Length of Service Recognition Program

Purpose

Long service with the Company is highly valued, and it is important to provide appropriate recognition to employees as they reach key service anniversary dates. The purpose of these guidelines is to ensure that the service awards program is administered consistently throughout Communities In Schools of Nevada.

Scope

This policy applies to all employees who reach specific anniversaries with the Company. Employees who have been consistently employed by the Company and have attained a key service anniversary (1, 3, 5, 10, and 15) are to receive a select gift or award from select vendors (vendors to be determined). The gift/award will vary according to length of service.

Eligibility

All employees are eligible for service awards after 1 year of continuous employment with Communities In Schools of Nevada.

Termination

Employees who terminate employment prior to the service recognition anniversary date are not eligible for the award.

Inactive Status

Employees eligible for a service award while on a vacation or other inactive status (e.g., leave of absence, military duty, disability) receive the award upon returning to work and resuming active status.

Procedure

The Department of Human Resources coordinates the length of service awards program and communicates the program to all Communities In Schools of Nevada staff. Length of service awards are distributed to supervisors along with applicable awards.

Length of Service Anniversary Award is to be issued to the employee during a particular employee relations function (e.g., weekly/monthly/quarterly manager meeting and/or employee recognition event, annual holiday, staff party or when deemed appropriate). At the discretion of the supervisor, a modest celebration of the individual's service is appropriate.

Timing and method of presentation is at the discretion of the location making the presentation. Should an employee terminate in good standing after having completed a service milestone, but prior to the awards presentation, the decision of giving the award to the terminated employee will remain with the CEO.

Length of service is determined by the employee's initial hire date with the Company. A break in service of more than twelve (12) months due to a personal leave of absence or termination and subsequent rehire will necessitate an adjustment in the total length of service for this program. Exceptions to this definition of length of service are reserved for unusual circumstances and require the approval of the CEO and Director of Human Resources.

The Director Human Resources, in consultation with the CEO, has the responsibility for vendor negotiations and selection of award choices for the program. Implementation, communication, and budgeting responsibilities are with the Director of Human Resources.

Annual Performance Review Procedure

The Communities In Schools of Nevada Performance Review Process is made up of key stages, which will be completed throughout the year:

Professional and Personal Development Goal Planning – August to September

Performance and Feedback - Ongoing

Mid-Year Discussion – December to January

Performance and Feedback - Ongoing

Year End Performance Review May to June

The Professional and Personal Development Goal Planning (Part I of the Future Goals section) stage should be completed by the employee and immediate supervisor by September and submitted to Human Resources for final review. There should be continuous performance feedback throughout the year and a formal “Mid-Year” discussion between December and January.

Final year-end performance reviews must be completed by the immediate supervisor by June 30th.

During the year-end performance review, the employee self-evaluates his or her performance (job responsibilities/goals and performance factors) using the rating scale, reviews/updates completed in ADP talent dashboard.

The supervisor evaluates the employee’s performance of job responsibilities/goals and performance factors using the rating scale. Supervisor comments are **REQUIRED** for any evaluation of “Exceeds Expectations”, “Improvement Needed”, “Fails to Meet Expectations”, and for the **OVERALL** rating.

The supervisor then meets with the employee and together they discuss the ratings. Once the meeting is completed the supervisor will submit the form in ADP. The employee will then acknowledge the review in ADP with date stamp.

The job description is to be reviewed annually and updated in ADP, if appropriate. If changes are made, the supervisor submits an updated copy to the Human Resources Department.

Hiring Procedures

Objective

Communities In Schools of Nevada believes that hiring qualified individuals to fill positions at the company contributes to the overall strategic success of Communities In Schools of Nevada. Each employee, while employed, is hired to make significant contributions to Communities In Schools of Nevada. In hiring the most qualified candidates for positions, the following hiring process should be followed.

Hiring Process and Procedures

Personnel requisitions in ADP

Personnel requisitions (Attachment) must be completed to fill Communities In Schools of Nevada positions. Requisitions must be initiated by affiliate and approved positions will be posted by Human Resources.

Personnel requisitions should indicate the following:

Position title.

Position's hours/shifts.

Exempt or nonexempt status of the position.

Reason for the opening.

A current job description must be attached.

Any special recruitment advertising instructions.

Job postings

All regular exempt and nonexempt job openings are posted on Communities In Schools of Nevada website, job boards and/or internal bulletin boards for employees to review. Jobs will remain posted until the position is filled and or necessary.

Internal transfers

It is the commitment of Communities In Schools of Nevada to encourage and promote the personal development, professional growth and career advancement within our staff.

In order to be eligible to apply for internal job openings, the following criteria must be met:

You must have completed a minimum of six months or more as required of service in your current position.

Your minimum overall performance rating must “meet expectations”.

Staff must not have any written performance coachings on file for six (6) months prior to the request or application for a transfer.

You must possess the minimum qualifications required for the position.

This requirement may be waived with the consent of the employee's Director, Human Resources Director and CEO. Human Resources Director, Affiliate Director and Finance will approve all transfers.

All applicants for a posted vacancy will be considered on the basis of their qualifications and ability to perform the job successfully. Internal candidates who are not selected will be notified by the HR department and/or hiring manager/director.

Recruitment advertising

If appropriate, advertise position to potential internal candidates first via email. Positions are advertised externally based on need and budget requirements. The HR department is responsible for placing all recruitment advertising.

Interview process

Identify appropriate staff/stakeholders to participate in initial and second interviews. The HR department and the hiring manager will screen applications and resumes prior to scheduling interviews. Identify appropriate staff/stakeholders to participate in initial and second interviews.

Team interviews may be conducted as needed for some positions. If a team interview is conducted, a structured interview process is recommended. Interview questions should be compiled by the interviewing team and reviewed by the Human Resources Director prior to the interview. After the team completes the interview process, the results of the interview should be forwarded to the Human Resources Director and/ or hiring manager/director for review.

Supervisors/hiring manager must notify the HR department of all interviews conducted. All applications, resumes, interview notes and any other documents of applicants not selected must be forwarded to the HR department for retention. The HR department will notify applicants who are not selected for positions at Communities In Schools of Nevada.

Reference checks, criminal background checks, drug and alcohol testing

After a decision has been made to hire the candidate, an offer will be made to that individual contingent on satisfactory completion of reference checks (attachment B), criminal/sexual offense background checks, drug and alcohol testing.

The HR department will check references, sexual offense inquiry forms for all candidates and contact final candidates to complete a pre-employment drug and alcohol screen.

Job offers

Within the established salary range, Human Resources will work with management to identify the specific dollar amount to be offered to the candidate. If the HR department receives satisfactory results from the reference checks, criminal/sexual offense background check, and the drug and alcohol screen, it will notify the candidate to confirm the job offer verbally. An electronic letter of employment confirming date of hire, salary, title, available benefits (if any) will be sent to the candidate.

Initial start date and orientation

On an employee's start date, the employee will complete required new hire paperwork and an orientation with the HR department. The new employee's manager or supervisor is responsible for providing a department orientation for the new employee.

The employee's supervisor will complete an Affiliate New-Hire Checklist (if applicable) with new employees, review of the job description, and appropriate affiliate policies and procedures.

Disciplinary Procedure

Progressive Discipline Policy

Corrective Action Policy Statement

Although the company is an at-will employer, it attempts to correct problems or improve job performance by applying a consistent approach of counseling and warning procedures. Any corrective action or counseling should be fully documented. Certain acts of misconduct may require more direct or immediate disciplinary action.

Guidelines and Procedures

The following are recommended guidelines for corrective action:

- 1. Act promptly.** While it is important that a decision on disciplinary action not be made in haste, it is equally important that the supervisor take action as soon as it becomes apparent that a violation has occurred. Failure to take corrective action is equivalent to condoning the violation and making the rule ineffective.
- 2. Get all the facts.** Getting all the facts as soon as possible is essential. While all employees are at will, the supervisor must investigate early and thoroughly to determine that corrective action is appropriate to meet the business needs of the company.
- 3. Interview the employee.** The employee should be given an opportunity to explain his or her actions. The employee's explanations should be verified and taken into consideration before corrective action is taken.
- 4. Determine a course of action.** A decision on the course of corrective action should not be made without sufficient review of all the facts. The following factors should be considered:
 - a. Consider the nature of the violation. How serious was the offense?

b. Review any previous disciplinary actions in the employee's record. What is the employee's previous record? Penalties should become more severe for each instance of misconduct.

c. Consider the period of time since the last corrective action. Is the employee unable or unwilling to correct behavior or perform satisfactory work? A long period of good conduct following corrective action should be considered because it represents the aim of corrective discipline.

d. Consider any mitigating or aggravating circumstances. Mitigating circumstances, such as medical problems supported by a doctor's statement, may justify a lesser penalty. Aggravating circumstances, such as prior violations for the same rule, justify a more severe penalty.

e. Consider whether the action is consistent with action against other employees in similar circumstances.

f. Consider whether an unpaid suspension will alter the employee's overtime classification.

5. Continue documentation. All facts and counseling sessions are to be documented. Documentation of counseling sessions must contain the following information:

a. Name of employee

b. Date and reference to previous discussions (if any)

c. The specifics of the problem

d. Detail of corrective action/specific results to be achieved and date for achieving consequences if results are not achieved

e. Employee's comments

f. Employee's signature

g. Supervisor's signature

Supervisors who fail to document discipline or otherwise fail to comply with this policy are themselves subject to disciplinary action.

Progressive Form of Disciplinary Action

Action to correct or reprimand may be in the form of a Coaching Note to File, First Warning, Second Warning, Final Warning, Suspension and Separation Notice. The original copy of the documentation should be sent to the Human Resources Department with copies of the original to be electronically retained by the supervisor and a copy given to the employee.

This guide represents a progressive form of disciplinary action and is recommended in most cases. The following guidelines are outlined:

Step 1: Note to File. When a performance problem is first identified, the problem is to be thoroughly discussed with the employee. The session should be conducted in private by

the employee's supervisor and should consist of a discussion of the specific problem areas and the expected results. A written record of the session should be made by the supervisor through a Note to File.

Step 2: Warning Notice. If a Note to File discussion with the employee has not resulted in corrective action following an appropriate investigation, the supervisor should meet with the employee and:

- a. Review the problem.
- b. Permit the employee to present his or her views on the problem.
- c. Advise the employee that the problem must be corrected, state actions to be taken and state the date for action.
- d. Inform the employee that failure to correct the problem can and will result in further disciplinary action that may include discharge.
- e. Issue a Warning Notice to the employee (with a witness). The Warning Notice is to be signed by the supervisor and the employee is to acknowledge receipt of the notice. If employee refuses to sign warning notice, print "employee refused to sign". They are acknowledging receipt of form, not admission of guilt. *Warning notice levels can be skipped based upon severity of infraction.

Step 3: Performance Improvement Plan. If satisfactory performance and corrective action are not achieved under Steps 1 or 2, the supervisor and his or her superior should meet with the employee in private and proceed via (a) through (e) above and issue a Performance Improvement Plan to the employee. The PIP must be signed by the supervisor and the affected employee. The original should be given to Human Resources and a copy should be forwarded to the director of Human Resources.

Any cases of disciplinary action that affect an employee's pay must be approved by the department director and director of Human Resources prior to the action being taken.

Verbal and written warnings are to be documented. Forms are available from the Human Resources department.

The purpose of the documentation is to:

- a. Eliminate misunderstandings between the supervisor and the employee;
- b. Ensure that the employee is given notice of unacceptable conduct in time to permit improvement; and
- c. Ensure that documentation is available to justify the action taken in the event of alleged discrimination charges.

The documentation should state the specific corrective action the employee must take and advise the employee that termination can be expected if the performance problem is not corrected.

Step 4: Suspension. Supervisors have the authority to temporarily remove employees from the workplace if approved in advance by the department director and the director of Human Resources. An exempt employee may not be suspended without pay for less than a

full day, and the suspension must be related to written workplace conduct rules applicable to all employees.

Step 5: Failure to improve. Failure to improve performance or behavior after the written warning or suspension can result in termination.

Employee Assistance Program (EAP). Employees with performance or behavior problems who approach a supervisor with a related personal or medical concern prior to any discipline or after some discipline but prior to a decision to terminate are to be referred to the EAP. The Human Resources Department is to be consulted regarding any issues concerning discipline in these circumstances.

Independent investigation. When appropriate, the Human Resources Department may assign either an internal or external independent investigator to initiate an investigation or to review a prior investigation.

Separations

Approval from the Executive Director, and Human Resources is required to terminate an employee. Should the supervisor become convinced that discharge of an employee is necessary, the supervisor shall confer with the division manager (if applicable), or department director before initiating action to terminate the employee's employment. In addition, the supervisor, division manager, and/or department director shall confer with the director of Human Resources prior to initiating the discharge action; this conference shall be used to assure that accepted human resources management procedures are followed. Certain acts of misconduct may lead to the immediate termination of an employee. Such acts of misconduct should be discussed with the Director of Human Resources.

**Sample Requisition Form
(currently completed by ADP)**

Position:		Affiliate:	
		Reports To:	
This Position:	Addition	Replacement	Temporary
	Full Time	Part Time	On Call
New Position		Replacement Position	
		If replacement position, name of Employee being replaced:	
# of Budgeted FTE's for position:		Current FTE's for position:	
Status: Exempt Non-exempt			
Pay rate info:	Budgeted Salary:	Budgeted Hourly Rate:	
HR to complete:	Approved Starting Rate of Pay/Salary:		
<p>***UPDATED JOB DESCRIPTION MUST BE EMAILED TO HR*** Please submit to the Human Resources Department upon completion of all signatures.</p>			

Attachment A: Sample Interview Questions

These questions should be divided relatively equally between first and second round interviews. Additional questions should be asked of each candidate based on his/her resume and the necessary skills and qualifications for the open position.

Describe a situation in which you were able to use persuasion to successfully convince someone to see things your way.

Please provide an example of a time when you set a goal and how you were able to meet or achieve it.

Tell us about a time when you had too many things to do and you were required to prioritize your tasks.

Give us an example of a time when you had to make a split-second decision. (Follow-up: If you had been provided more time to make this decision, do you think you would have done the same thing?)

What is your typical way of dealing with conflict? Please provide an example.

Tell us about a time you had to work with someone you did not like or found difficult. What was the situation and how did you handle it?

Tell me about a difficult decision you've made in the last year and what the outcomes were.

Give us an example of a time when you failed at something you had hoped to accomplish. What happened?

Give us an example of when you showed initiative and took the lead.

Tell us about a recent situation in which you had to deal with a very upset customer or co-worker.

Give us an example of a time when you motivated others. What was the situation, and how did you keep them motivated?

Tell us about a time when you delegated a project effectively.

Describe a scenario when you successfully anticipated potential problems and developed preventive measures.

Attachment B: Reference Check Form

This form should be completed for each of the professional references you contact for each candidate.

Job Candidate Reference Check Form	
Candidate Name:	
Position Considered For:	
Reference Name:	
Company:	
Position:	
Contact Info:	
Relationship to Candidate:	
Reference Check Completed by:	
Date:	
1. Employment Dates:	From _____ To _____
2. Job Title	
3. Income when s/he left:	Salary \$ _____ hourly /monthly/annually
4. Please describe his/her job, including primary roles and functions:	
5. Did s/he supervise anyone? If so, please describe what types of positions, and his/her abilities in this area.	
6. Please describe his/her strengths.	
7. Please describe his/her areas of improvement.	

8. How would you describe his/her interpersonal relationship with coworkers and stakeholders?	
9. How does this candidate handle conflict?	
10. What was his/her reason for leaving your organization?	
11. Would you re-employ him/her if you had a suitable opening?	
12. Is there anything else you think we should know about him/her?	

Sample Job Description

Job Title	Site Coordinator I
Location	State Office or Affiliate
Classification	Exempt or non-exempt
Reports To	CIS of Nevada-
Indirectly Reports To	CIS of Nevada-
Directly Supervises	
Benchmark:	

Job Purpose/Summary

Responsible for leading or co-leading a school site team in the implementation of the CIS Model at a comprehensive CIS of Nevada site. Serve as a liaison between the CIS of Nevada comprehensive site school leadership team and the CIS of Nevada leadership team. Responsible for developing, planning, implementing and supervising the tasks associated with the annual School Support Plan to include Tier I, Tier II and Tier III services. Work closely with school staff, parents/families, community agencies and students to assure coordination of services for the benefit of the students and their families. Perform any and all reasonable and work-related duties assigned by CIS of Nevada Leadership.

Duties and Responsibilities

Campus Planning

- Assess the current campus needs with administration, teachers, school staff, parents/guardians and students, and coordinate community resources where possible to provide the needed services.
- Evaluate special campus/student problems and coordinate resources to meet the needs.
- Plan and implement special events and guest speakers for students with pre-approved programs when part of the CIS School Support Plan or CIS Academy class.
- Plan parental involvement activities and engage parents when part of the CIS School Support Plan or CIS Academy class.
- Assist CIS of Nevada Leadership in collaborating with community agencies and fostering new community resources.
- Collaborate with school staff to provide or broker appropriate services to address attendance, behavioral, course performance, and physical or social services for students in need and ensure compliance with school district policies and procedures.

Case Management

- Recruit and enroll in Tier II and Tier III integrated student support services with consent of Parent/Guardian through a signed Parent/Guardian Consent Form.
- Coordinate and complete an individual Student Support Plan for all Tier II and Tier III case managed students.
- Supervise attendance, behavior, and/or course performance goals for each student.
- Complete all forms and documentation according to program guidelines and timelines.

- Provide and document all services per program requirements.
- Keep all documentation current, which is within 30 calendar days of the service delivery.
- Access and coordinate community health and human service agencies for services delivered for the benefit of CIS of Nevada students and their families.
- Enroll students for Tier II and Tier III integrated student support services sufficient to meet required program caseload requirements as set by CIS National TQS and CIS of Nevada guidelines.

Documentation & Reporting

- Complete case management documentation in the required format, within established timelines.
- Complete monthly reports in the required format, within required timelines.
- Complete required correspondence and communication, including telephone and e-mail correspondence.
- Respond to and complete special reports as required by CIS of Nevada Leadership.
- Report to CIS of Nevada Leadership issues affecting school relationships and emergency information.

Data Entry

- Complete enrollment of all new students into the data entry system as required.
- Enter service data for all CIS of Nevada students in the data entry system, within 30 days of the service delivery.
- Proactively report all problems with the data entry system to the CIS of Nevada Data Manager, immediately.
- Enter all progress data quarterly and end of year data as required.

School Relations

- Promote cooperation between school staff, administration and the CIS of Nevada team, whenever possible.
- Collaborate with school staff in order to integrate the CIS of Nevada Tier I, Tier II and Tier III services, and keep informed about pertinent activities occurring at the school and in the community.
- Provide desired feedback to the school and agency personnel.
- Network with school staff to create and maintain positive image of the CIS of Nevada.
- Communicate regularly with the school administration and staff.

Meetings, Training, and Professional Development

- Attend all CIS of Nevada Site Coordinator meetings.
- Participate in CIS of Nevada personal and professional development trainings.
- Complete SCLP certification through CIS University within required timeline.

Qualifications and Competencies

- Experience working with at-risk youth and case management preferred.
- Excellent interpersonal, written and verbal communications skills, along with computer and data base skills.
- Bachelor's degree or equivalent experience in the health and human services (or a closely related) field.
- Must be able to pass criminal background check and drug testing required.

- Bilingual in Spanish and English desirable.

Work Environment & Physical Demands

- Ability to sit, use hands and fingers, talk or hear continually. Ability to stand, walk, reach, push, pull regularly and for extended periods of time. Ability to climb or balance, stoop, kneel, or crouch regularly. Must be able to lift, push, pull, etc. efficiently and on a regular basis.
- Ability to lift and carry up to 25 lbs.
- Close vision required to see computer monitor, read documents, and operate copy and fax machine. Distance vision required to drive an automobile, if driving is a requirement of the job.
- Work environment is indoors and climate controlled. Maybe exposed to outdoor weather conditions.
- Moderate noise levels as found in a business office setting.

This is not an exhaustive document and is subject to change when necessary by Communities In Schools Nevada (CISN). Other duties may be assigned as required.

Each of the items listed is considered an essential function of the position. However, the duties, responsibilities and requirements presented in this job description are intended to be broad-based and high level and should not be construed as an exhaustive list of all responsibilities for the position. CISN reserves the right to alter the duties and responsibilities of the position.

It is CISN policy to comply with the Americans with Disabilities Act, including by providing reasonable accommodations that do not constitute an undue hardship on CISN. Employees or applicants should direct requests for accommodation to the Director of Human Resources.

Job Description Acknowledgement

I acknowledge I have received a copy of my job description. I understand the job description provides general duties and summary information of the tasks associated with my position but is not intended to be all inclusive of the position functions. I understand it is my responsibility to become familiar with and comply with the job description duties that have been established. Should I have any questions regarding the duties set forth in the job description I will speak with my direct supervisor or with the Human Resources Department.

_____/_____/_____
 Employee Name (Print) Employee Signature Date

_____/_____/_____
 Manager Name (Print) Manager Signature Date

For Internal Use only:	
Approved By	Signature of the person with the authority to approve the job description

Date Approved	Date upon which the job description was approved
Reviewed	Date when the job description was last reviewed

Site Coordinator Offer Letter- Sample

Name
Address

Dear First Name,

On behalf of Communities In Schools of Nevada, I am pleased to offer you a position as Site Coordinator I reporting to our Southern Nevada Affiliate. This position works an adjusted 11-month work schedule. Your employment status is effective March 25th, 2019.

As discussed, in this position your starting compensation will be \$XX per hour. You will be responsible for all personal income taxes arising from this appointment. The Company will withhold taxes as required by law. This position is considered a non-exempt position for purposes of federal wage-hour law, which means that you will be eligible for overtime pay for hours actually worked in excess of 40 in a given work week. You are also paid up to \$XXX for an annual cell phone allowance based upon hours worked.

You qualify as a full-time employee and can either accept or opt out of the available health benefits Communities In Schools of Nevada offers. CISN also offers other fringe benefits, which are outlined in the Employee Handbook. This information is subject to change from time to time. You will be notified of these changes and it is your responsibility to read, understand and ask questions of those changes. A complete list of benefits will be provided upon acceptance of this position.

You agree to abide by the Company’s policies, practices, and procedures, written and unwritten, as they may be from time to time adopted or modified by CISN at its sole discretion. CISN may also provide training appropriate to the position and expense reimbursement as authorized in accordance with CISN policies.

The material you receive during the course of your employment must be kept confidential and, as a condition of your employment, you may be required to sign a non-disclosure/confidentiality agreement.

Please indicate your acceptance by signing in the space provided below.

Sincerely,
HR Director
Communities In Schools Nevada

This offer letter of employment is contingent upon you successfully passing the CIS of Nevada, pre-employment drug test and background screening. I have entered into my at-will employment relationship with CIS of Nevada voluntarily and acknowledge that there is no specified length of

employment. Accordingly, either I or CISN can terminate the relationship at will, with or without cause, at any time, so long as there is no violation of applicable federal or state law.

Acceptance Signature _____ Date _____

AmeriCorps Vista and Interns Procedures

AmeriCorps Vistas and Interns will fill out the CIS application.

An interview with the AmeriCorps and Intern will be conducted. Once AmeriCorps or Intern is selected, they will be required to be background checked in compliance with TQS Standards and/or the governing School District as part of the hiring/onboarding process and no less than every three years thereafter. In addition, complete the sexual offense inquiry forms provided by CIS HR.

HR will notify affiliate when background check and sexual offense results have returned. HR will create and maintain the files in a locked drawer in the HR office. Affiliate will take over for orientation and training.

Volunteers and Contractors

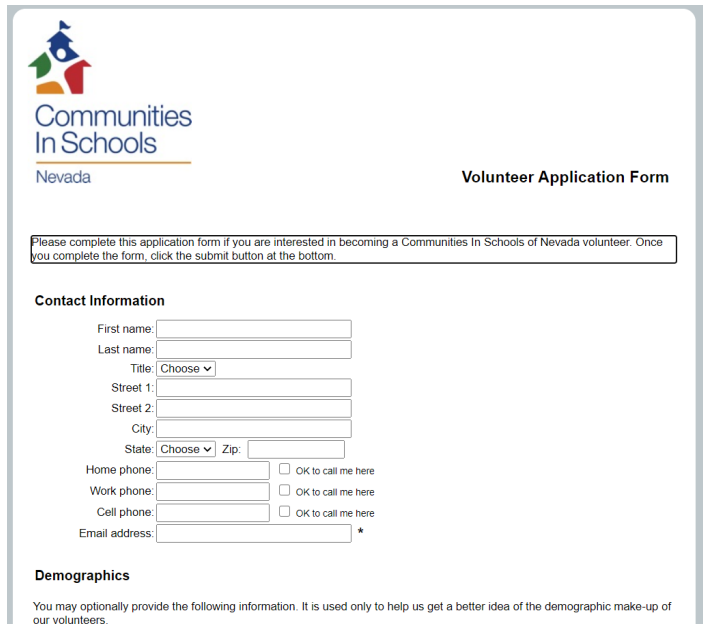
If volunteers will maintain consistent and ongoing interaction with students, they must complete the required background checks in compliance with TQS Standards and/or the governing School District as part of the hiring/onboarding process and no less than every three years thereafter

These checks are either the CIS of Nevada background checks or the school district background checks, whichever is the most stringent. The CIS of Nevada background check includes the abuse/neglect, sex offender and state criminal background check form completion prior to working directly with youth. This generally includes volunteer services such as mentoring, tutoring, youth group leaders, etc.

For volunteer work that only occurs once or does not require interaction with youth, such as volunteering for: Dining for Diplomas, Fill The Bus, Today For Tomorrow, there is no need for the volunteer to complete a background check.

Volunteers must also complete CIS volunteer orientation, be provided the volunteer handbook, sign a confidentiality agreement and receive training specific to their volunteer duties.

Volunteers fill out volunteer application through the CIS website - <https://www.cisnevada.org/volunteer/>



Communities In Schools
Nevada

Volunteer Application Form

Please complete this application form if you are interested in becoming a Communities In Schools of Nevada volunteer. Once you complete the form, click the submit button at the bottom.

Contact Information

First name:
 Last name:
 Title:
 Street 1:
 Street 2:
 City:
 State: Zip:
 Home phone: OK to call me here
 Work phone: OK to call me here
 Cell phone: OK to call me here
 Email address: *

Demographics

You may optionally provide the following information. It is used only to help us get a better idea of the demographic make-up of our volunteers.

Mentoring/Tutoring

A meet and greet with a new volunteer will be conducted to find out their volunteering interest and provide them with information about the opportunities/organization. If the volunteer moves forward, a packet including the following will be given to complete:

- School District Regulation Child Abuse or Neglect form
- “All Volunteers for the School District have a duty to report child abuse or neglect, sexual conduct, luring, and corporal punishment definitions” form to be filled out and return to CIS. (Copies will be provided to volunteer)
- Volunteer Confidentiality Agreement

In addition, the Volunteer Coordinator will be provided a background check form (One Source) and a CIS Sexual Offense inquiry form to be filled out by the volunteer. Volunteer Coordinator will then send to Human Resource to process. HR will notify affiliate when background check results and sexual offense forms have returned. HR will create and maintain the files in a locked drawer in the HR office.

Once background check has been passed, the Volunteer Coordinator will then meet with volunteer and have them sign the Mentor/Tutor Agreement and Letter of Agreement.

CIS of Nevada Employee Background Check Policy

All CIS of NV staff will undergo a background check in compliance with TQS Standards and/or the governing School District as part of the hiring/onboarding process and no less than every three years thereafter. All such records will be maintained by CISN and/or the governing School District.

Employee will complete background check information and submit to either the HR Department of CISN and/or the governing School District prior to attending mentor training.

Employee is responsible for completing all paperwork truthfully and accurately and for

submitting to the HR Department of CISN and/or the governing School District as instructed.

The HR Department and/or the school district will notify CISN of clearance or lack of clearance to work at school district locations. A negative finding may be grounds for dismissal of the employee.

Human Resources will be responsible for the background check process, the security of the data and will only share information retrieved with appropriate management personnel.

Information that may be collected by CIS of Nevada includes:

1. Child abuse and neglect registries

- Sex offender registries
- Criminal records
- Employment verification
- Professional Reference checks

Criminal arrest and conviction records will only be used as a basis for denying employment if it is determined to be job-related and/or is inconsistent with the information provided by the applicant.

Sample Acknowledgement of Employee Handbook

CIS employee will acknowledge the receipt of most updated CIS Handbook on the ADP Portal under ADP home page, quick links and company policies. If for any reason the employee needs to print the document to provide signature, they will sign the below form.

Communities In Schools Of Nevada
Employee Handbook

Employee Acknowledgement Form

This employee handbook describes important information about CIS of Nevada. I understand that I should consult the CIS of Nevada State Office regarding any questions not answered in the handbook. I have entered into my at-will employment relationship with CIS of Nevada voluntarily and acknowledge that there is no specified length of employment. Accordingly, either I or CIS of Nevada can terminate the relationship at will, with or without cause, at any time, so long as there is no violation of applicable federal or state law.

Since the information, policies, and benefits described herein are necessarily subject to change, I acknowledge that revisions to the handbook may occur, except to CIS of Nevada' policy of employment-at-will. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies and it is my sole responsibility to read, understand, and ask questions of those changes.

Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it.

Employee's Name (Printed): _____

Employee's Signature: _____

Employee's Work Site: _____

Date: _____

Management Witness (Print Name): _____

Management Witness (Signature): _____

Date: _____

Employee and Volunteer Interaction with Students

Acceptable behaviors

As staff, volunteers, interns, and any other member of CIS involved in child-related work individually, we are responsible for supporting and promoting the safety of children by:

Treating students and families in the schools with respect both within the school environment and outside the school environment as part of normal social and community activities.

Listening and responding to the views and concerns of students, particularly if they are telling you that they or another child has been abused or that they are worried about their safety/the safety of another child.

Promoting the cultural safety, participation and empowerment of students.

If child abuse is suspected, ensuring as quickly as possible that the student(s) are safe and protected from harm.

Reporting any allegations of child abuse or other child safety concerns to the school.

Understanding and complying with all reporting or disclosure obligations (including mandatory reporting) as they relate to protecting children from harm or abuse.

Prohibited Actions

As an employee of CIS there must be no engagement of the following:

Situations where an employee is in a room alone with a student without clear external visibility into that room through an open or glass door etc.

Consumption of drugs/alcohol with any student at school site.

Counsel students regarding personal matters or religion (staff are required to escalate personal matters to appropriate sources).

Email students or respond to emails from non-CIS work related account for any purpose.

Engage in sexual or improper relations with students.

Engage with students utilizing social networking sites and technologies unrelated to CIS programs (e.g. personal Facebook, twitter, personal blogs, on-line gaming etc).

Photograph or video a child in a school environment except in accordance with CIS policy or where a release is provided by parent.

Fraternize with students in social situations outside the classroom i.e. smoking together, going out for coffee or lunch etc.

Harass or threaten students.

Engage in inappropriate behavior which may constitute discrimination, sexual harassment, bullying, victimization and vilification of others (unfair / inappropriate behavior) in interactions with students and all stakeholders.

Invite students to visit their place of residence.

Make physical contact with a student in a way not necessarily other than for student safety.

Offer students' privileges in a way that is not merited by the student, nor open and transparent for all to see.

Omit to report to the employee's manager any sexual or improper advances made by students and/or ignore behaviors by other adults towards students when they appear overly familiar or inappropriate.

Influencing the religious or political views of students.

Provide financial advice to students.

Actions requiring approval

CIS employees must seek approval from the Affiliate management before engaging in any of the following:

Engaging in interactions with students in social situations outside the classroom.

Operate outside of the scope of Program services.

Providing their personal mobile phone number to students or sending text messages to students from their personal mobile phones.

Safety Procedures- Home Visits, Transporting Students

Description:

Procedures to ensure safety of staff and students specifically in situations where staff is supporting students outside the school setting.

Procedure:

The CIS model of services does provide opportunity for Site Coordinators to engage students and families outside of school grounds. These services may exist in the form of home visits, and/or meeting students away from home and school.

Home or off-site visits - Site Coordinators should always ensure they take another party (school staff, peer site coordinator, School Resource Officer or Director) with them when visiting a student at their home. At any time during the home visit, if a Site Coordinator feels threatened or that their safety is at risk, he/she should leave the home immediately and contact the police and affiliate management. If a Site Coordinator is unable to join a home visit and other staff are attending, another option is for the Site Coordinator to join the meeting via speaker phone.

Transporting students - Each Site Coordinator and Director must make themselves aware of the school and districts transportation policies and conditions. If a school district requires the use of district vehicles when transporting students, CIS of Nevada staff cannot transport students in their own vehicles under any circumstances. At no time can a Site Coordinator transport a student.

Site Coordinators should establish a safety system when conducting home/porch visits. This should include adding the location of your visit to your outlook calendar, notifying your Director, peer Site Coordinator or school staff each time you leave for a home visit/transportation as well as when you expect to return. And leave personal items locked in your vehicle and out of sight.

Procedures for on-the-job injuries**Procedures**

Communities In Schools of Nevada Workers' Compensation benefits are provided to employees who are injured while performing the duties of their employment with CISNV. In the event of a work-related injury, managers and employees need to follow the designated procedures to report the injury and access medical treatment if necessary. These procedures need to be followed in order for expenses associated with the injury (e.g., medical treatment, lost time wages) to be covered by Communities In Schools of Nevada plan.

Reporting of Injury

Immediately following an accident or injury, the employee needs to report the incident to his or her supervisor. All accidents and injuries must be reported by the end of the work shift on the day of accident. At that time, the employee and his or her supervisor should complete an Employee Accident Report Form. It is important to complete this form completely, including information regarding medical treatment and lost time (i.e., time missed from work). This information is essential to properly administer benefits under this program. After the form is signed by the employee and supervisor, it should be emailed to the Human Resources Department. Failure to report a work-related accident or injury or misrepresentation of information in reporting a work-related accident or injury through communication to the employee's manager and/or on the Workers' Compensation Accident/Injury/Illness Report Form, is a violation of policy which may result in discipline up to and including termination of

employment.

***Immediately report your injury to your supervisor or manager.

In the event of an emergency, go to the nearest hospital or urgent care facility or call 911.

If you need non-emergency medical care for your on-the-job injury or illness, seek medical attention from the designated medical provider listed here:

(South and State Office)

Concentra Medical Center 3900 Paradise Rd. Ste. V Las Vegas, NV 89109
(702) 369-0560

Concentra Las Vegas Polaris
5850 Polaris Ave Ste. 100
Las Vegas, NV 89118
702-739-9957

Concentra Henderson
149 N. Gibson Rd Ste. H
Henderson, NV 89014
702-856-6275

Concentra Brooks Las Vegas North
151 West Brooks Ave
North Las Vegas, NV 89030
702-399-6545

(Northeast Office)

Nevada Health Centers 762 14th Street Elko, NV 89801
775- 738-5850

Rural Health Clinic
118 E Haskell St, Winnemucca, NV 89445
Mon-Friday, 9am to 5pm Mon-Friday

(Western Office) Concentra Medical
6410S. Virginia Street Reno, NV 89511
775-322-5757

Concentra Medical
255 Glendale Avenue, Suite 12
Sparks, NV 89431
775-356-8181

If an injury arises out of and in the course of employment, form C-1 must be filled out by your supervisor, signed by injured employee and submitted to the HR department no later than 7 days

after the accident.

If medical treatment is sought, (must be within 90 days of accident), form C-4 must be filled out by the treating physician (form available at providers' office). The physician must complete and mail form C-4 to the employer within 3 working days after treatment.

Form C-3 must be completed by employer and mailed within 6 working days of receipt of form C-4.

Compensation Policy

Compensation Planning / Administrative Guidelines & Policy

Annual Compensation Planning – Salary Increases Purpose

Human Resources selects and participates in national and local wage salary surveys on a regular basis to benchmark CIS roles against peer companies. This data is used to develop and refresh salary ranges for active positions for purpose of recruitment, promotions and annual salary increases.

Eligibility

All regular full-time and regular part-time employees who have satisfactorily completed the 90-day introductory period and hired as of December 1st is eligible for the annual salary increase if approved by the CEO and Executive Committee. Individuals on a leave of absence or staff hired during the performance plan year may receive a prorated portion of the bonus, at the sole discretion of the business.

Salary Administration

Our general philosophy is to ensure we provide our employees a market competitive compensation and benefit package to the area and industry in which they work.

Subject to Board approval, employees may be eligible for an annual salary increase, with the amount of increase determined by factors including cost of living, company and individual employee performance and budgetary controls.

Any salary increase requires the approval of the immediate Manager, Finance and Human Resources.

Annual Bonus Planning – Discretionary Bonus

Purpose

At times, the business may pay a discretionary bonus to employees for the purpose of recognizing outstanding business performance.

The purpose of the Discretionary Bonus Pool is to share the success achieved by the Company with its employees who demonstrate exemplary performance. If approved by the CEO and Executive Committee, they shall have discretion to make awards. The Discretionary Bonus may be in addition to current compensation and an employee's participation in any other benefits offered by Communities In Schools of Nevada.

Eligibility

All regular full-time and regular part-time employees who have satisfactorily completed the 90-day introductory period are eligible to receive a discretionary bonus if approved by the CEO and Executive Committee.

Individuals on a leave of absence may receive a prorated portion of the bonus, at the sole discretion of the business. Employees who terminate their employment before the end of the bonus period are not eligible for any portion of the incentive for that bonus plan year. Employees who are, or could be, terminated for not meeting performance standards or violating business policy are not eligible for any portion of the bonus. This includes, but is not as limited to, employees who are, or could be, terminated for poor performance, disclosure of confidential information, violation of business policy, or off-duty misconduct that affects the operation of the business,

To be eligible for the discretionary bonus payment, an employee:
Must have been employed as of December 1st of the bonus plan year.
Must have a satisfactory year-end performance rating.
Must be employed as of June 30th of the bonus plan year.

Procedures

The amount of the bonus pool is based on the annual operations plan.

Each eligible employee's bonus is computed as a percentage of wages or base salary received as of year-end. Bonus payments will be made no later than July 31 of the following bonus plan year. The payment will be taxed at the flat Internal Revenue Service (IRS) rate plus applicable state rates for bonus payments.

The Bonus Plan is provided at the discretion of Communities In Schools of Nevada and approved by the CEO and Executive Committee. Communities In Schools of Nevada reserves the right to administer, modify or terminate the plan with or without notice.

At the end of each fiscal year, Executive Management will review and consider whether to pay a bonus. The amount will be determined by the success of the business in achieving its annual operating goals, as well as by the overall employee performance rating contribution of each employee as determined by management. It is at the sole and total discretion of the CEO whether there is any bonus, the amount, timing, and whether individual employees are rewarded. It should not be assumed that past payments have established a pattern for future payments. In other words, there is no guarantee of any discretionary bonus.

Plan Administration

Compensation planning is reviewed annually by Executive Management and is subject to Executive Committee approval.

The Committee shall have full power to construe and interpret the Plan, establish rules and regulations for its administration, and perform all other acts relating to the Plan including the delegation of administrative responsibilities that it believes reasonable and proper and in conformity with the purposes of the Plan.

Executive Management shall have the right to amend the Plan from time to time or to repeal it entirely or to direct the discontinuance of awards either temporarily or permanently.

Any questions should be directed to Human Resources, Finance or the Chief Executive Officer.

Youth Protection/ Child Abuse Reporting Policy

The person who has knowledge of abuse should report it to local law enforcement or child welfare agency within 24 hours. They should not conduct an investigation. If the reporter chooses, they can also report it to the Executive Director or their supervisor, but this is not a requirement. Otherwise, we follow the NRS provided below;

NRS 432B.220 Persons required to make report; when and to whom reports are required; any person may make report; report and written findings if reasonable cause to believe death of child caused by abuse or neglect. [Effective January 1, 2012.]

Any person who is described in subsection 4 and who, in his or her professional or occupational capacity, knows or has reasonable cause to believe that a child has been abused or neglected shall:

Except as otherwise provided in subsection 2, report the abuse or neglect of the child to an agency which provides child welfare services or to a law enforcement agency; and

Make such a report as soon as reasonably practicable but not later than 24 hours after the person knows or has reasonable cause to believe that the child has been abused or neglected.

If a person who is required to make a report pursuant to subsection 1 knows or has reasonable cause to believe that the abuse or neglect of the child involves an act or omission of:

A person directly responsible or serving as a volunteer for or an employee of a public or private home, institution or facility where the child is receiving childcare outside of the home for a portion of the day, the person shall make the report to a law enforcement agency.

An agency which provides child welfare services or a law enforcement agency, the person shall make the report to an agency other than the one alleged to have committed the act or omission, and the investigation of the abuse or neglect of the child must be made by an agency other than the one alleged to have committed the act or omission.

Any person who is described in paragraph (a) of subsection 4 who delivers or provides medical services to a newborn infant and who, in his or her professional or occupational capacity, knows or has reasonable cause to believe that the newborn infant has been affected by prenatal illegal substance abuse or has withdrawal symptoms resulting from prenatal drug exposure shall, as soon as reasonably practicable but not later than 24 hours after the person knows or has reasonable cause to believe that the newborn infant is so affected or has such symptoms, notify an agency which provides child welfare services of the condition of the infant and refer each person who is responsible for the welfare of the infant to an agency which provides child welfare services for appropriate counseling, training or other services. A notification and referral to an agency which provides child welfare services pursuant to this subsection shall not be construed to require prosecution for any illegal action.

A report must be made pursuant to subsection 1 by the following persons:

A physician, dentist, dental hygienist, chiropractor, optometrist, podiatric physician, medical examiner, resident, intern, professional or practical nurse, physician assistant licensed pursuant to chapter 630 or 633 of NRS, per fusionist, psychiatrist, psychologist, marriage and family therapist, clinical professional counselor, clinical alcohol and drug abuse counselor, alcohol and drug abuse counselor, clinical social worker, music therapist, athletic trainer, advanced

emergency medical technician or other person providing medical services licensed or certified in this State.

Any personnel of a hospital or similar institution engaged in the admission, examination, care or treatment of persons or an administrator, manager or other person in charge of a hospital or similar institution upon notification of suspected abuse or neglect of a child by a member of the staff of the hospital.

A coroner.

A member of the clergy, practitioner of Christian Science or religious healer, unless the person has acquired the knowledge of the abuse or neglect from the offender during a confession.

A social worker and an administrator, teacher, librarian or counselor of a school.

Any person who maintains or is employed by a facility or establishment that provides care for children, children's camp or other public or private facility, institution or agency furnishing care to a child.

Any person licensed to conduct a foster home.

Any officer or employee of a law enforcement agency or an adult or juvenile probation officer.

An attorney, unless the attorney has acquired the knowledge of the abuse or neglect from a client who is or may be accused of the abuse or neglect.

Any person who maintains, is employed by or serves as a volunteer for an agency or service which advises persons regarding abuse or neglect of a child and refers them to persons and agencies where their requests and needs can be met.

Any person who is employed by or serves as a volunteer for a youth shelter. As used in this paragraph, "youth shelter" has the meaning ascribed to it in NRS 244.427.

Any adult person who is employed by an entity that provides organized activities for children.

A report may be made by any other person.

If a person who is required to make a report pursuant to subsection 1 knows or has reasonable cause to believe that a child has died as a result of abuse or neglect, the person

shall, as soon as reasonably practicable, report this belief to an agency which provides child welfare services or a law enforcement agency. If such a report is made to a law enforcement agency, the law enforcement agency shall notify an agency which provides child welfare services and the appropriate medical examiner or coroner of the report. If such a report is made to an agency which provides child welfare services, the agency which provides child welfare services shall notify the appropriate medical examiner or coroner of the report. The medical examiner or coroner who is notified of a report pursuant to this subsection shall investigate the report and submit his or her written findings to the appropriate agency which provides child welfare services, the appropriate district attorney and a law enforcement agency. The written findings must include, if obtainable, the information required pursuant to the provisions of subsection 2 of NRS 432B.230.

(Added to NRS by 1985, 1371; A 1987, 2132, 2220; 1989, 439; 1993, 2229; 1999, 3526; 2001, 780, 1150; 2001 Special Session, 37; 2003, 910, 1211; 2005, 2031; 2007, 1503, 1853, 3084; 2009, 2996; 2011, 791, 1097, effective January 1, 2012)

Human Resource Sexual Harassment Policy

Prohibited Harassment

We are committed to creating a respectful, courteous work environment free of discrimination and harassment of any kind. We will not tolerate sexual, racial, or other prohibited harassment by any employee, including vendor, customer, or visitor. Not only is it a breach of our policy, it is a violation of state or federal law. In addition to any disciplinary action we may take, up to and including termination, offenders may also be personally liable for any legal and monetary damages. Communities In Schools of Nevada will not pay damages assessed personally against an employee, vendor, customer, or visitor.

Harassment refers to behavior that is personally offensive, intimidating, or hostile, impairs morale, and interferes with work performance. We maintain a strict policy prohibiting harassment of all kinds, and we are committed to taking all reasonable steps to prevent such actions. The information contained in this handbook is intended to help ensure awareness of:

What prohibited harassment, including sexual harassment, is
What steps to take if harassment occurs
Laws prohibiting retaliation for reporting such harassment

What is Sexual Harassment?

Under federal law, sexual harassment is any unwanted sexual advance, request for sexual favors, and other verbal or physical conduct of a sexual or gender-based nature when:

Submission to such conduct or communication is either explicitly or implicitly made a term or condition of an individual's employment;
Submission to or rejection of such conduct or communication by an individual is used as a basis for employment decisions affecting such individual (e.g., transfers, advancement, benefits); and
Such conduct or communication has the purpose or effect of interfering with an individual's work performance or creates and/or perpetuates an intimidating, hostile, or offensive work environment.

What are Other Kinds of Harassment?

Aside from sexual harassment, we prohibit harassment based on of race, color, national origin, gender, religion, physical or mental disability, and any other basis protected by federal, state or local law. Instances of harassment, including sexual harassment, include but are not limited to the following kinds of behavior:

Verbal: Epithets; derogatory comments, slurs, or name-calling; sexually explicit, suggestive, or degrading words to describe an individual, sexually explicit jokes, comments, noises, or remarks, racial or ethnic slurs, asking for sexual favors, repeated requests for dates, threats, propositions, unwelcome and unwanted correspondence, phone calls, and gifts, or other unwelcome attention.
Physical: Assault; impeding or blocking movement, any physical interference with normal work or movement when directed at an individual; unwanted and unwarranted physical contact, such as touching, pinching, patting, grabbing, brushing against, or poking another employee's body.
Visual: Derogatory or offensive posters, cartoons, or drawings; displaying sexual pictures,

writings or objects; obscene letters or invitations; staring at or directing attention to an employee's anatomy; leering; sexually oriented or suggestive gestures.

Sexual: Unwanted sexual advances that make an employment benefit contingent on sexual favors, such as threats of demotion, termination, or other penalty if requested sexual favors are not given; making or threatening reprisals after a negative response to sexual advances. These kinds of behavior can occur in one-on-one interactions or in group settings. Sexual harassment can also occur in the context of a relationship that was once consensual but has changed so that the behavior is no longer welcome by one party. It is impossible to define every action or all words that could be interpreted as harassment. The examples listed above are not meant to be a complete list of objectionable behavior. Make a point of paying attention to others' reactions and stated requests and preferences, respecting their wishes, and treating them in a professional manner, regardless of gender, race, nationality, age, sexual orientation, or other personal characteristic.

Reporting and Investigating Harassment

We are determined to resolve possible harassment situations as quickly and discreetly as possible. If you believe a co-worker, manager, vendor, customer, visitor or agent of Communities In Schools of Nevada is harassing you, we encourage you to tell the harasser in clear language that the behaviors or advances are unwelcome or unwanted and must stop. The individual in question may not realize the behavior is offensive and a simple confrontation may well end the situation.

If confronting the harasser is not appropriate or feasible, or fails to alleviate the problem, you should immediately tell your manager. Report the facts of the incident including what happened, how often, and where the incident(s) took place, as well as the names of the individuals and witnesses involved. If your manager is unavailable, or if you believe it would be inappropriate to report it to your manager, contact another company manager.

All harassment claims will be investigated in a timely, fair, and thorough manner, and we expect all employees to cooperate fully in any investigation. All complaints of harassment will be investigated as discreetly and confidentially as possible. If we find that sexual or other prohibited harassment has occurred, we will take appropriate corrective action, up to and including termination of employment of the offending employee, and we will communicate any actions and decisions to the appropriate people.

Protection against Retaliation

Neither Communities In Schools of Nevada policy nor the law will tolerate any form of retaliation against any employee who opposes discrimination or prohibited harassment, files a complaint, testifies, assists, or participates in any manner in an investigation, proceeding, or hearing conducted by a state or federal agency.

Retaliation includes but is not limited to demotion, suspension, failure to hire or consider for hire, failure to give equal consideration in making employment decisions, failure to make impartial employment recommendations, adversely affecting working conditions, or otherwise denying any employment benefit to an individual. Any employee who engages in retaliation will be subject to disciplinary action, up to and including termination, as well as possible legal consequences.

Personal Property

We try to make sure our workplace is secure, but we cannot be responsible for your personal belongings. You're responsible for preventing theft, loss, or damage to your personal items, and we ask that you store and use them safely and securely.

Confidential Information

To jeopardize the security of restricted information is detrimental to organizational security. We need all employees, contractors, and volunteers to do their part in protecting such information by not disclosing any trade secrets or confidential information or using it in any manner that is unauthorized or detrimental to the best interests of Communities In Schools of Nevada.

Critical Incidents

Emergencies and critical incidents in the workplace can affect employees physically and psychologically as well as affect program continuity at CIS. Employees involved in any such situation shall apprise the State Office when an incident has occurred the same day.

No Retaliation and Whistleblower Policy

When an issue personally involves the manager with whom you would ordinarily discuss a problem, or if it is inappropriate to discuss the concern with your company's management, you may directly proceed to the next step in the process without fear of reprisal.

Policy on Reporting Allegations of Suspected Improper Activities (“Whistleblower Policy”)

If any director, officer, employee or volunteer (collectively, “employee”) for CIS of Nevada, Inc. (“CIS of Nevada”) reasonably believes that some policy, practice, or activity of CIS of Nevada is in violation of law, a clear mandate or public policy, that employee must file a written complaint with the Executive Director, CEO, or the Board Chair. The filing of a written complaint may be done anonymously, and all written complaints will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

No employee who in good faith reports a violation of a policy, practice or activity of CIS of Nevada shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

CIS of Nevada will not retaliate against an employee who, in good faith, has made a protest or raised a complaint against some practice of CIS of Nevada, or of an employee of CIS of Nevada, or of another individual or entity with whom CIS of Nevada has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, a clear mandate or public policy.

CIS of Nevada also will not retaliate against employees who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of CIS of Nevada that the employee reasonably believes is in violation of a law, or a rule or regulation mandated pursuant to law or is in violation of a clear mandate or public policy concerning the health, safety, welfare, or protection of the environment.

An employee is protected from harassment, retaliation or adverse employment consequence as described above only if the employee brings the alleged unlawful activity, policy, or practice to the attention of CIS of Nevada as described above and provides CIS of Nevada with a reasonable opportunity to investigate and correct the alleged unlawful activity.

Alcohol and Drug Policy

CIS of Nevada is an alcohol-free and drug-free workplace and is determined to eliminate the use of illegal drugs, alcohol, and controlled substances (including marijuana) at all work sites.

Employees are not permitted to enter any CIS of Nevada site while under the influence of, or have in their possession, any alcoholic beverage, illegal drugs, or legal drugs being used illegally. The use, sale, transfer, or possession of alcohol and/or illegal drugs or legal drugs being illegally used while on the premises is prohibited, including in personal vehicles while on Company business. Employees taking prescribed medication may be required to show proof from a licensed physician that the medication is safe while they are working.

Employees are prohibited from consuming alcohol, using illegal drugs, or using legal drugs illegally during work time, meal periods, or break times. Management reserves the right to conduct drug or alcohol tests for reasonable suspicion.

Employees who voluntarily identify themselves as having a drug and/or alcohol problem and voluntarily request assistance for such a problem before drug and/or alcohol testing is required will not be subject to discipline. An employee who requests a leave of absence to enter a drug or alcohol rehabilitation program will be reasonably accommodated with an unpaid leave, as required by law, to enroll in such a program if the accommodation is not an undue hardship on CIS of Nevada. Employees may need to show completion of the program along with submitting to a drug and/or alcohol test upon return to the workplace.

The Drug and Alcohol Testing Program is an important part of the policy. This program is designed solely for the benefit of employees to provide reasonable safety on the job and protection for other employees, program participants, and/or customers. Drug and/or alcohol tests will be administered under the following conditions:

- An employee shows signs of impairment or altered behavior on the job.
- After any accident or occurrence that results in an injury on the job as defined by the Occupational Safety and Health Administration.
- After any vehicular accident whether or not it appears that the employee might reasonably have avoided the accident or minimized the consequences but did not do so.

During pre-employment, all new hires will submit to a drug-screening test as a condition of employment. In adherence to AB 132 all employees who test positive for Marijuana within in 30 days of being hired will adhere to the following:

If an employer requires an employee to submit to a screening test within the first 30 days of employment, the employee shall have the right to submit an additional screening test, at his or her own expense, to rebut the results of the initial screening test. The employer shall accept and give appropriate consideration to the results of such a screening test.

If company meets the conditions of full exclusions, the provisions of AB 132 do not apply:

“To the extent that they are inconsistent or otherwise in conflict with the provisions of an employment contract or collective bargaining agreement”

“To the extent that they are inconsistent or otherwise in conflict with the provisions of federal law”

“To a position of employment funded by a federal grant”

- Random testing to ensure compliance with our drug-free workplace policy. As used in this policy, “random testing” means a method of selection of employees for testing, performed by an outside third party. The selection will result in an equal probability that any employee from a group of employees will be tested. Furthermore, CIS of Nevada has no discretion to waive the selection of an employee selected by this random selection method.

To help ensure a safe, drug-free workplace, CIS of Nevada has the right to inspect employees while on duty or on Company property, including their persons, desks, lockers, and/or personal property. We also have the right to investigate any possible violations of this policy. If anyone refuses to cooperate with an investigation of this nature (which may include medical testing for alcohol or drug use), CIS of Nevada may choose to discipline the employee. Withholding consent or failing to cooperate with any of these measures could subject the employee to disciplinary procedures, up to and including termination of his or her employment with us. Procedures for maintaining a drug-free workplace include:

Notice of Employee Convictions: Employees are required to notify CIS of Nevada within five (5) days of any drug-related conviction in which they are involved.

Sanctions/Rehabilitation: Within thirty (30) days of receiving notice of an employee’s workplace-related drug conviction, we will take appropriate personnel action. This could include disciplinary action, including termination of employment, or we may require the employee’s satisfactory participation in a drug abuse assistance or rehabilitation program.

Good Faith Compliance Efforts: CIS of Nevada will make good-faith efforts to maintain a drug-free workplace by implementing all of the above requirements. If an alcohol or drug test is positive, it is grounds for disciplinary action up to and including termination. Test results will be kept as confidential as possible. Refusal to submit to testing per the alcohol and drug policy guidelines will be handled in the same manner as a positive test.

Nevada Domestic Violence Leave

According to Nev. Rev. Stat. § 608 (still to be codified) and effective January 1, 2018, an employee who meets all of the following requirements is entitled to up to 160 hours of leave during a 12-month period:

Worked for the employer for at least 90 days.

Is a victim, or his or her family member is a victim, of domestic violence, as defined in Nev. Rev. Stat. § 33.018. A family member is any of the following:

Spouse, domestic partner, minor child, or parent.

An adult who is related within the first degree of consanguinity or affinity to the employee.

An adult who is or was residing with the employee at the time of the domestic violence.

The employee is not the alleged perpetrator of domestic violence.

This leave may be paid or unpaid; however, it must be used within the 12 months immediately following the date when the domestic violence occurred. The leave may be used consecutively or intermittently.

If the leave is used for a federal Family and Medical Leave Act (FMLA) qualifying reason, then the FMLA leave and domestic leave periods run concurrently (time is deducted from both leave periods).

Leave Requirements

Domestic violence leave may only be used for the following purposes as related to the employee, his or her family member, or household member:

For the diagnosis, care, or treatment of a health condition related to the domestic violence.

To obtain counseling or assistance related to the domestic violence.

To participate in any court proceedings related to the domestic violence.

To establish a safety plan, including any action to increase the safety of the individual from a future act of domestic violence.

After an employee's initial use of domestic violence leave, any additional hours of such leave require 48 hours' advance notice to the employer.

Reasonable Accommodation and Adverse Employment Actions

Employers must make reasonable accommodations which will not create an undue hardship for an employee who is a victim of domestic violence or whose family or household member is a victim of domestic violence. For example, employers may provide any of the following accommodations:

Transfer or reassignment.

Modified schedule.

New work telephone number.

Any other reasonable accommodation which will not create an undue hardship deemed necessary to ensure the safety of the employee, the workplace, the employer, or other employee.

However, an employer may require an employee to provide documentation that confirms or supports the reason why he or she requires an accommodation.

Additionally, it is unlawful for any employer to discharge, discipline, discriminate against in any manner, deny employment or promotion to, or threaten to take any such action against an employee because of any of the following:

The employee requested to use domestic violence leave.

The employee participated as a witness or interested party in court proceedings related to domestic violence which triggered the use of leave.

The employee requested a reasonable accommodation because of the domestic violence.

The domestic violence was committed against the employee in his or her workplace.

Additional Employee Protections

Regarding the use of domestic violence leave, an employer must not:

Deny an employee the right to its use.

Require he or she find a replacement during the leave.

Retaliate against the employee for its use.

Unemployment Compensation

The Administrator of the Employment Security Division of the Nevada Department of Employment, Training and Rehabilitation (administrator) may not disqualify a person from receiving unemployment compensation benefits if both the following apply:

The person left employment to protect himself or herself, or his or her family, or household member, from domestic violence

The person actively tried preserve his or her employment.

However, the administrator may request evidence from the person to support a claim for benefits.

Documentation

Employers may require an employee who uses domestic violence leave to provide documentation that confirms or supports why he or she needed the leave. This documentation may include any of the following:

Police report.

Copy of an application for a protection order.

Affidavit from an organization which provides services to victims of domestic violence.

Documentation from a physician.

Any documentation provided to the employer is confidential and must be retained consistent with FMLA requirements.

Notice

The Nevada Labor Commissioner (commissioner) will prepare and post a notice that clearly sets forth the right to the benefits created by the domestic violence leave law on its website.

Employers are required to post this notice in a conspicuous location in each of its workplaces.

The bulletin may be included in any printed abstract posted by the employer pursuant to Nev. Rev. Stat. § 608.013.

Recordkeeping

Employers must maintain a record of the hours of domestic violence leave taken for each employee for two years and, upon request, must make those records available for inspection by the commissioner. Employee names must be excluded from the records, unless the record request is for an investigation.

Additional Provisions

The domestic violence leave does not:

Limit or abridge any other rights, remedies, or procedures available under the law.

Negate any other rights, remedies, or procedures available to an aggrieved party.

Prohibit, preempt, or discourage any contract or other agreement that provides a more generous leave benefit or paid leave benefit.

Crime Victim

According to Nev. Rev. Stat. § 178.5694, if it is difficult for a crime victim to assist in an investigation or cooperate with the prosecuting attorney because he or she is being harassed, intimidated, or subjected to conflicting requirements by his or her employer, then the prosecuting attorney, sheriff, or chief of police will, upon the written request of the victim, intercede on his or her behalf to minimize any loss of pay or other benefits which would result from his or her assistance.

Section 2: Finance

Accounting Policies and Procedures

The following section is intended to provide an overview of the accounting policies and procedures applicable to Communities In Schools, which shall be referred to as “CIS” or “the Organization” throughout this section.

CIS is a non-profit, operating in the State of Nevada. CIS is exempt from federal income taxes under IRS Section 501 (c) (3) as a nonprofit corporation.

This manual shall document the financial operations of the Organization. Its primary purpose is to formalize accounting policies and selected procedures for the staff and to document internal controls.

The contents of this manual were approved as an official policy of the Organization by the Chief Executive Officer. All CIS staff are bound by the policies herein, and any deviation from established policy is prohibited.

Organization Structure

The Role of the Board of Directors

CIS is governed by its Board of Directors, which is responsible for the oversight of the organization by:

1. Planning for the future
2. Establishing broad policies
3. Identifying and proactively dealing with emerging issues
4. Interpreting the organization’s mission to the public
5. Soliciting prospective contributors
6. Contracting for the CEO
7. Establishing and maintaining programs and systems designed to assure compliance with terms of contracts and grants

The board is responsible for hiring and periodically evaluating the organization’s CEO, who shall be responsible for the day-to-day oversight and management of CIS.

Committee Structure

The board of directors shall form committees in order to assist the board in fulfilling its responsibilities. These committees represent vehicles for parceling out the board’s work into smaller groups, thereby removing the responsibility for evaluating all of the details of particular issues from the full board’s consideration. Standing board-level committees of CIS consist of the following:

1. Executive Committee
2. Finance Committee
3. Government Relations Committee
5. Governance Committee

Other committees or task forces may be formed from time to time, as needed.

Specific guidelines regarding the composition and election of the board of directors and committees are described in the organization’s by-laws. However, roles of committees with direct responsibilities for the financial affairs of the organization are further described in this manual. These committees shall be referred to in appropriate sections of this manual.

Role of the Finance Committee

The Finance Committee is responsible for direction and oversight regarding the overall financial management of CIS. Functions of the Finance Committee include:

1. Review and recommendation of the organization's annual budget (prepared by the staff) for final approval by the full board
2. Long-term financial planning
3. Establishment of investment policy and monitoring investment performance
4. Evaluation and approval of facilities decisions (i.e.: leasing or purchasing property)
5. Monitoring actual vs. budgeted financial performance
6. Oversight of reserve funds

The review of the organization's financial statements shall not be limited to the finance committee but shall involve the entire board of directors.

The Finance Committee is responsible for recommending the hiring of an independent CPA firm and for directly communicating with the CPA firm to fulfill the requirement for an annual audit, as described in the organization's by-laws. The Finance Committee shall also review and approve the final audited financial statements, as well as any communications received from the auditor regarding internal controls, illegal acts, or fraud.

The Finance Committee also serves as the primary point of contact for any employee who suspects that fraud has been committed against the organization by one of its employees or board members.

The Finance Committee's role in the annual audit is explained in the section of this manual covering the annual audit.

Finance Committee Responsibilities

In accordance with the CIS by-laws, there shall be a Finance Committee consisting of at least three members. The term of office shall be for three years. The Finance Committee's responsibilities include, but shall not be limited to, the following:

Appointment of, and communication with, the Organization's independent auditors

Review and approval of the annual, audited financial statements

Discussion of internal control matters with the independent auditor

Responding to any reported instances of fraud involving CIS or its employees

Conducting a quarterly analysis of the Organization's financial statements

Making policy and other recommendations to the CIS board of directors regarding matters arising out of the audit

In fulfilling these duties and responsibilities, the Finance Committee is entitled to examine any and all documents within the control of CIS and its employees. In addition, the Finance Committee shall have the authority to contract with independent contractors in the fulfillment of the committee's responsibilities.

Accounting Department Overview

Organization

The accounting department consists of staff who manage and process financial information for Communities In Schools (CIS). The positions comprising the accounting department, and the abbreviations of each position used throughout this manual, are as follows:

Finance Manager (FM – could be Director of Finance (DF) or Chief Financial Officer

(DIRECTOR OF FINANCE))

Staff Accountant (SA)

Other officers and employees of CIS who have financial responsibilities, and the abbreviations of each position used throughout this manual, are as follows:

President / CEO (CEO)

Treasurer – Board Officer (TR)

Finance Committee (FC)

Executive Committee (EC)

Full Board of Directors (BOD)

Responsibilities

The primary responsibilities of the accounting department consist of:

General Ledger Management

Budgeting

Cash and Investment Management

Asset Management

Accounts Receivable and Billing

Cash Receipts

Accounts Payable

Cash Disbursements

Financial Statement Processing

External Reporting of Financial Information

Bank Reconciliation

Reconciliation of Sub-Ledgers

Compliance with Government Reporting Requirements

Annual Audit

All accounting records will be maintained in accordance with Generally Accepted Accounting Principles. Also, this document incorporates the provisions of OMB Circular A-122 and A-133 for the maintenance of records of federally funded activities.

Organization's Intent

It is the policy of this organization that finance, and accounting will maintain a system of internal controls that include both administrative controls and accounting controls. The objective of this organization's internal control system is to provide management with reasonable, but not absolute, assurance that resources are being used and accounted for appropriately.

Administrative & Accounting Controls

Administrative controls will include, but are not limited to, the plan of organization and the procedures and records concerned with the decision process leading to management's authorization of transactions. Specifically, these controls will work to assure management that: Resource use is consistent with laws, regulations, and policies.

Resources are safeguarded against waste, loss, and misuse.

Reliable data are obtained, maintained, and fairly disclosed in reports.

Accounting control is concerned with the methods and the procedures that are implemented by the Organization to ensure the validity and accuracy of its financial records and reporting. This organization will establish and maintain controls that will provide reasonable assurance that:

Transactions are executed in accordance with management's general or specific authorization.

Transactions are recorded to permit preparation of financial statements in conformity with GAAP or any other criteria, such as instructions for IRS Form 990 and to maintain accountability for assets.

Access to assets is permitted only in accordance with management's authorization. The recorded accountability for assets is compared with the existing assets at reasonable intervals, and appropriate action is taken with respect to any differences.

Employee's Responsibilities

To achieve these objectives, appropriate employees should gain a competent understanding of each agreement and guidelines to determine what administrative controls are appropriate for the agreement. Questions should be directed to the employee's immediate supervisor or the organization's Finance Director. The organization will establish and maintain the following administrative controls that relate to each agreement's accountability:

Procedures to deter or detect expenses related to political activity.

Independent review of participant eligibility determinations.

Monitoring cash flow to ensure that recipients and sub-recipients draw down funds on a timely basis and avoid excessive balances or deficits of grant or donor funds.

Monitoring sub recipients to ensure that weaknesses and noncompliance are promptly corrected.

Ensuring that only allowable expenses are charged to grants.

Completing timely reports and other required documents relating to grants or donor funds.

Employees are expected to determine and implement the appropriate internal control procedures relating to their areas. Questions should be directed to the employee's immediate supervisor or the organization's Finance Director. If an employee finds that internal controls are lacking or are not effective, they are expected to notify the organization's Finance Director who will be responsible for establishing the necessary controls.

Actions Taken for Non-Compliance

Any employee who deliberately circumvents an internal control will be dismissed. Legal action will be brought against any employee who violates any state or federal laws while an employee of this organization. Additionally, the organization will pursue appropriate legal actions against an employee who violates established laws and/or circumvents internal controls for his own gain.

Business Conduct

Practice of Ethical Behavior

Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of CIS depend to a very large extent on the following considerations: Each employee must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. It is each employee's responsibility to apply common sense in business decisions where specific rules do not provide all the answers. In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

Is my action legal?

Is my action ethical?

Does my action comply with CIS policy?

Am I sure my action does not appear inappropriate?

Am I sure that I would not be embarrassed or compromised if my action became known with the Organization or publicly?

Am I sure that my action meets my personal code of ethics and behavior?

Would I feel comfortable defending my actions on the 6 o'clock news?

Each employee should be able to answer "yes" to all of these questions before taking action.

Each Officer, Director, Manager and Supervisor is responsible for the ethical business behavior of her/his subordinates. Officers, Directors, Managers and Supervisors must weigh all suggested courses of action carefully in ethical as well as economic terms and base their final decisions on the guidelines provided by this policy as well as their personal sense of right and wrong.

Conflicts of Interest

No employee, officer, or agent of CIS shall participate in the selection, award, or administration of a contract involving CIS if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, or any member of her or his immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected.

Compliance with Laws, Regulations and Organization Policies

CIS does not tolerate the willful violation or circumvention of any federal, state, local, or foreign law by an employee during the course of that person's employment; nor does the Organization tolerate the disregard or circumvention of CIS policy or engagement in unscrupulous dealings.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

Implementation of the provisions of this policy is one of the standards by which the performance of all levels of employees will be measured.

Disciplinary Action

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Organization and/or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

Disciplinary action will be taken:

Against any employee who authorizes or participates directly in actions that are a violation of this policy.

Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.

Against any Officer, Director, Manager or Supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

Fraud Policy

Scope

This policy applies to any fraud or suspected fraud involving employees, officers or directors, as well as members, volunteers, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with CIS. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, and/or

relationship with CIS.

Policy

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the Director of Finance or, alternatively, to the Chair of the CIS Finance Committee, who coordinates all investigations.

Actions Constituting Fraud

The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

Any dishonest or fraudulent act

Forgery or alteration of any document or account belonging to CIS

Forgery or alteration of a check, bank draft, or any other financial document

Misappropriation of funds, securities, supplies, equipment, or other assets of CIS

Impropriety in the handling or reporting of money or financial transactions

Disclosing confidential and proprietary information to outside parties

Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to CIS. Exception: gifts less than a \$50 in value.

Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment

Any similar or related irregularity

Other Irregularities

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by departmental management and the Human Resources Department.

If there is a question as to whether an action constitutes fraud, contact the Director of Finance or the Chair of the Finance Committee for guidance.

Investigation Responsibilities

The Finance Committee has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Finance Committee may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Finance Committee will issue reports to the CEO and, if appropriate, to the CIS Board of Directors and/or the Executive Committee.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and the CEO, as will final dispositions of the case.

If suspected fraud or other wrongdoing involves programs funded in whole or in part with federal funds, additional responsibilities, such as special reporting and disclosure to the awarding agency, may apply to the organization. It is the policy of CIS to fully comply with all additional reporting, disclosure and other requirements pertaining to suspected acts of fraud as described in award documents.

Authority for Investigation of Suspected Fraud

Members of the CIS Finance Committee will have:

Free and unrestricted access to all CIS records and premises, whether owned or rented; and the authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigations.

Confidentiality

The Finance Committee and the CEO treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the DIRECTOR OF FINANCE or the Finance Committee Chair immediately and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see Reporting Procedures section below).

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect CIS from potential civil liability.

Reporting Procedures

Great care must be taken in the investigation of suspected improprieties or irregularities to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will contact the Director of Finance or the Chair of the Finance Committee immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Finance Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation", "the crime", "the fraud", "the forgery", "the misappropriation", or any other specific reference.

The reporting individual should be informed of the following:

Do not contact the suspected individual in an effort to determine facts or demand restitution.

Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the CIS legal counsel or the Finance Committee.

Security

Accounting Department

A lock will be maintained on the door leading into the CIS area containing accounting files. The door shall be closed and locked in the evenings and whenever the Accounting Department is vacant.

The CIS blank check stock shall be stored in a locking file cabinet in the accounting office. This cabinet will be locked with a key that is kept maintained by the Director of Finance.

General Ledger and Chart of Accounts

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of CIS and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system, and therefore the basis for CIS's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense and gain and loss account.

CIS's chart of accounts is comprised of five types of accounts:

Assets

Liabilities

Net Assets

Revenues

Expenses

Each account number shall consist of:

4-digit account number

Additionally, each transaction is categorized by:

Class

Department

Function (School location or Event)

Distribution of Chart of Accounts

All CIS employees involved with account coding responsibilities (assignment or review of coding) or budgetary responsibilities will be issued a current chart of accounts. As the chart of accounts is revised, an updated copy of the chart of accounts shall be distributed to these individuals promptly.

Control of Chart of Accounts

CIS's chart of accounts is monitored and controlled by the Director of Finance. Responsibilities include the handling of all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the Director of Finance, who ensures that the chart of accounts is consistent with the Account Definitions and General Ledger.

Changes to the Chart of Accounts

Additions to, deletions from, or any other changes to CIS's standard chart of accounts shall only be done with the approval of the Director of Finance.

Account Range Category Definition

1000 - 1999 Assets: Assets are probable future economic benefits obtained or controlled by the organization as a result of past transactions or events. Assets of CIS are classified as current assets, fixed assets, contra-assets, and other assets.

Current assets are assets that are available or can be made readily available to meet the cost of

operations or to pay current liabilities. Some examples are cash, temporary investments, and receivables that will be collected within one year of the statement of financial position date. Fixed assets are tangible assets with a useful life of more than one year that are acquired for use in the operation of the organization and are not held for resale.

Contra-assets are accounts that reduce asset accounts, such as accumulated depreciation and reserves for uncollectible accounts receivable.

Other assets include long-term assets that are assets acquired without the intention of disposing them in the near future. Some examples are security deposits, property and long-term investments.

2000 – 2999 Liabilities: Liabilities are probable future sacrifices of economic benefits arising from present obligations of the organization to transfer assets or provide services to other entities in the future as a result of past transactions or events. Liabilities of CIS are classified as current or long-term.

Current liabilities are probable sacrifices of economic benefits that will likely occur within one year of the date of the financial statements or which have a due date of one year or less. Common examples of current liabilities include accounts payable, accrued liabilities, short-term notes payable, and deferred revenue.

Long-Term Liabilities are probable sacrifices of economic benefits that will likely occur more than one year from the date of the financial statements. An example is the non-current portion of a mortgage loan.

3000 - 3999 Net Assets: Net Assets is the difference between total assets and total liabilities. See the next section for CIS's policies on classifying net assets.

4000 - 4999 Revenues: Revenues are inflows or other enhancements of assets, or settlements of liabilities, rendering services, or other activities that constitute an organization's ongoing major or central operations.

Revenues of CIS include contributions received from donors and grants received from government agencies, private foundations and corporations.

5000 - 9999 Expenses: Expenses are outflows or other using up of assets or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute CIS's ongoing major or central operations.

Classification of Net Assets

Net assets of the Organization shall be classified based upon the existence or absence of donor-imposed restrictions as follows:

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations.

Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or will be satisfied through the actions of the Organization and/or the passage of time.

Net assets accumulated by CIS that are not subject to donor-imposed restrictions, but which the board of directors of the Organization has earmarked for specific uses, shall be segregated in the accounting records as "board-designated" funds within the unrestricted category of net assets.

Fiscal Year of Organization

CIS shall operate on a fiscal year beginning July 1st and ending June 30th. Any changes to the fiscal year of the organization must be ratified by majority vote of CIS's board of directors.

Journal Entries

All general ledger entries that do not originate from a subsidiary ledger shall be supported by a journal entry, which shall include a reasonable explanation of each such entry. Examples of such journal entries include:

Recording of non-cash transactions

Corrections of posting errors

Non-recurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

Depreciation of fixed assets

Amortization of prepaid expenses

Accretion of discounts on promises to give

Accruals of recurring expenses

Amortization of deferred revenue

Allocation of Payroll expenses

Support for recurring journal entries shall be in the form of a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, in the form of a written explanation in the journal entry header.

It is the policy of CIS that all journal entries not originating from subsidiary ledgers shall be authorized in writing by the Director of Finance by initialing or signing the entries.

Policies for Revenues & Cash Management

Cash Management General Policy

The Cash Management/Investment Policy is established to:

Provide available funds for the normal operating requirement of CIS Nevada

Recognize that, from time to time, CIS holds funds designated for program expenses to be incurred in the next 1-18 months. As a result, the priorities for invested funds are:

To protect principal

To earn competitive short-term money market/Certificate of Deposit rates on invested funds

To ensure the financial soundness and creditworthiness of depository/custodial institutions

Definitions of Cash Positions

Immediate Operating funds needs are defined as “approximately three months of operating expenses.”

Operating funds are to be held on deposit in CIS’s primary depository bank that can be accessed to cover program expenses in 18 months or less.

Intermediate Operating funds are defined as all funds in excess of Operating funds, and are to be deposited using the following standards:

To preserve principal

Earn competitive short-term money market/Certificate of Deposit rates

The deposit amount limit with any single bank shall be the current FDIC insured maximum amount. Exceptions to this policy require approval from the Finance & Audit Committee. All exceptions shall be reviewed on a quarterly basis by the Finance & Audit Committee. This review shall utilize the most current ratings published by Bauer Financial. The Committee will only consider approving banks with a “four star” or “five star” rating.

If Certificates of Deposit are utilized, they may be laddered so that maturities allow for proper

liquidity management.

CIS endeavors to maintain a financial position that allows for an operating reserve. The operating reserve acts as self-imposed restriction upon a defined amount of operating funds. The amount reserved requires approval of the Finance & Audit Committee and will be reviewed annually. The Operating Reserves are invested and managed by the guidelines outlined in the Investment Policy for Operating Reserves. The policy outlines how funds may be invested in bonds, equities, or other alternative investments and details how to prudently guide those investing activities. No funds will be invested in bonds, equities, or other alternative investment vehicles without the prior approval of the Finance & Audit Committee.

Revenue Recognition Policies

CIS receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements of CIS in the following manner:

Program Service Fees – recognized and recorded when collected

Special Program Fees - recognized and recorded when collected

Grant income – when received or monthly accrual based on incurrence of allowable costs (for cost-reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards)

Contributions - recognized as income when received, unless accompanied by restrictions or conditions (see the next section on contribution income)

Special Events income – revenue and expenses tracked as incurred

In-Kind Contributed Assets & Services – donated items for auction, contributed services, furniture and fixtures donated for operational use.

Classification of Income and Net Assets

All income received by CIS is classified as "unrestricted", with the exception of the following: Grants and other awards received from government agencies or other grantors, which are classified as restricted (includes Program Grants).

Funds received for specified purposes and/or purposes (Project grants, tenant improvement funds, etc.)

Special contributions and endowments received from donors requesting that these funds be restricted for specific purposes or time periods.

From time to time, CIS may raise other forms of contribution income which carry stipulations that CIS utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, CIS shall classify this income as Restricted income.

As with all Restricted Net Assets, when the restriction associated with a contribution has been met (due to the passing of time or the use of the resource for the purpose designated by the donor), CIS will reclassify the related net assets from "Restricted" to "Unrestricted" in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of activities.

From time to time, the CIS Board of Directors may determine that it is appropriate to set funds

aside for specific projects. To the extent these set-asides result from a Board action, rather than a donor-imposed requirement, the resulting set-aside shall be classified as “unrestricted”. However, to identify these funds as being set aside for special projects, such set-asides shall be labeled “Board-Designated” funds within the unrestricted net assets of CIS and shall be reported as a separate component of unrestricted net assets on the CIS financial statements.

Some funds may be contributed for a specified campaign or development effort. These funds are marked as “Directed Funds” but remain classified as “Unrestricted” net assets.

Contributions Received

The following definitions shall apply with respect to the policies described in this section:

Contribution - An unconditional transfer of cash or other assets to the Organization, or a settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity acting other than as an owner.

Condition - A donor-imposed stipulation that specifies a future and uncertain event whose occurrence or failure to occur gives the promisor a right of return of the assets it has transferred to the Organization or releases the promisor from its obligation to transfer its assets.

Restriction - A donor-imposed stipulation that specifies a use for the contributed asset that is more specific than broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in CIS's articles of incorporation and bylaws.

Restrictions on CIS's use of an asset may be temporary or permanent.

Nonreciprocal Transfer - A transaction in which an entity incurs a liability or transfers assets to CIS without directly receiving value from CIS in exchange.

Pledge or Promise to Give - A written or oral agreement to contribute cash or other assets to CIS.

Exchange Transaction - A reciprocal transaction in which CIS and another entity each receive and sacrifice something of approximately equal value.

Accounting for Unrestricted Contributions

CIS shall recognize contributions received as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received.

Contributions received shall be measured at their fair values.

Accounting for Restricted Contributions

CIS shall recognize contribution income in the period in which the Organization receives restricted or unrestricted assets in nonreciprocal transfers, or unconditional promises of future nonreciprocal asset transfers, from donors. Contribution income shall be classified as increases in unrestricted, temporarily restricted, or permanently restricted net assets based on the existence or absence of such restrictions.

Accounting for Pledges and Promises to Give Contributions

Promises to give can be defined as conditional or unconditional and must be outlined with a donor agreement. The agreement must define any conditions or restrictions related to the gift. A pledge, or promise to give, is an agreement between a donor and the organization where the donor promises to contribute, at a later date, cash or other assets to the organization. To record a pledge as revenue two basic criteria must be met: ensuring that the donor has made a firm commitment and that the pledge is unconditional.

Examples of valid pledges are always a good way to demonstrate the key points involved. Here are a few helpful examples of unconditional pledges:

A pledge that says, “I promise to donate \$10,000 next month”, means that the accounting department will recognize \$10,000 in the current month.

A pledge that says, “I pledge to give \$5,000 a year for the next five years”, means the accounting department will recognize \$25,000 in revenue on the date of the pledge.

Wording that says, “your grant award from the Foundation is \$30,000, payable in two \$15,000 installments six months apart”, means that the accounting department will recognize \$30,000 on date of award (see note on “grants” below).

Conditional promises to give

A conditional pledge occurs when a donor promises to contribute to an organization only if future and uncertain conditions are met. Because the donor is not bound by the pledge until the conditions are met, the organization should not recognize any revenue until the conditions are no longer in place. Examples are:

A requirement for the organization to complete a project before receiving funds is conditional until the project is completed.

A donor stipulation that a representative of the organization must attend an event to pick up a check in person is conditional until the representative attends the event.

A matching pledge is conditional until the matching requirement has been met.

A bequest is conditional until the amount can be reasonably estimated after the donor has passed away (e.g. once a probate court has declared the will valid and a valuation of the estate has been completed).

Unconditional promises to give

Unconditional promises to give shall be recorded as assets and increases in temporarily restricted net assets (contribution income) of CIS in the period that CIS receives evidence that a promise to support the Organization has been made. Unconditional promises to give that are to be collected within one year shall be recorded at their face value, less any reserve for uncollectible promises, as estimated by management. Unconditional promises to give that are collectible over time periods in excess of one year shall be recorded at their discounted net present value. Accretion of discount on such promises to give shall be recorded as contribution income in each period leading up to the due date of the promise to give. The interest rate that shall be used in calculating net present values of unconditional promises to give is the risk-free rate of return available to CIS at the time the Organization receives a promise from a donor.

When the final time or use restriction associated with a contributed asset has been met, a reclassification between temporarily restricted and unrestricted net assets shall be recorded.

Special Events Revenue

CIS holds many special events which are organized to raise contributions to support the organization’s activities. The participants of these events are offered something of value (a meal, theater ticket, entertainment) for a sum that exceeds the costs of the benefits provided to the participants. The difference between the amount paid by the donor and the fair value of the benefit received by the donor is considered a contribution. The items of value given to the donor in this situation are referred to as “Direct Benefits to Donors.” These are the actual costs of the items and services furnished to the attendees as inducements to attend the special event (dinner,

ballroom, decorations, meals, and refreshments, etc.). CIS reports these benefits as Special Event Gross Revenues in the revenue section of the Statement of Activities and Costs of Direct Benefits to Donors in the Statement of Functional Expenses with special events expenses. In order to properly report the activities of these events, a number of transactions need to be recorded for each event: For revenue: the number of tickets sold to an event as well as the price being paid by the donor.

In-Kind Contributions

General In-Kind Donations

The staff that receives the in-kind donation should complete an in-kind donation form. The form should be given to the Staff Accountant in the State office. A copy of the form should be forwarded to the Executive Director in the South, West, or NE on a daily basis or as soon as possible. The in-kind donations are then sorted at the site they are received to establish what items will be used at CIS and the items that will be sent to the other charitable organizations. The donated items that will be used at CIS will then be taken to the appropriate storage facility. Special care should be taken when detailing items that are used for the operations of the CIS. In-Kind donations that are picked up off property will be immediately brought back to CIS and accounted for in the same manner as the donations received on property. A person appointed by the Executive Director of each affiliate will prepare the monthly summary of in-kind donations. The summary will be sent by NE, West and South representative to State Staff Accountant to be entered into Donor Perfect at the end of each month.

Special Event In-Kind Donations

For each special event there could be three types of in-kind contributions that are documented:

Auctioned items: If an item is donated to CIS to be auctioned off, two-dollar amounts are tracked. First the fair value of the donated item is determined and recorded as contribution revenue. Once the item is auctioned off, the contribution is adjusted up or down based on the amount that was ultimately received by CIS. (Note: It is important to have the fair value and final amount received in the auction for tax purposes. The IRS handles this transaction differently.)

Items provided to the donor: In many events, items will be donated and provided to the various attendees of the event. The revenues are a contribution to the organization and the expense is included in Costs of Direct Benefits to Donors.

Donated services or facilities: Certain services or facilities that are donated to the organization may need to be reflected as Costs of Direct Benefits to Donors, while others may need to be reflected as fund-raising costs of the event. The ultimate determination is based on whether or not the donor receives a benefit from the donation.

In-Kind donations for special events will be recorded and a thank you letter will be prepared following the event. Any donations that are destined for auction or raffle uses will also be recorded as an in-kind donation for the specific event. The fair market value of those items will be recorded when item is received by CIS and when the donated item is sold. Once item is sold it will be entered under the purchaser in Donor Perfect.

Fair Market Value

CIS uses the following methods to determine fair market value:

Quoted market prices, if available, are the best evidence of the fair value of monetary and nonmonetary assets, including services. If quoted market prices are not available, fair value may

be estimated based on quoted market prices for similar assets, independent appraisals, or valuation techniques, such as the present value of estimated future cash flows. Contributions of services that create or enhance nonfinancial assets may be measured by referring to either the fair value of the services received or the fair value of the asset or of the asset enhancement resulting from the services. A major uncertainty about the existence of value may indicate that an item received or given should not be recognized.

The present value of estimated future cash flows using a discount rate commensurate with the risks involved is an appropriate measure of fair value of unconditional promises to give cash. Subsequent accruals of the interest element shall be accounted for as contribution income by CIS and contribution expense by donors. CIS shall report the contribution income as an increase in temporarily restricted net assets if the underlying promise to give is donor restricted.

Unconditional promises to give that are expected to be collected or paid in less than one year may be measured at net realizable value (net settlement value) because that amount, although not equivalent to the present value of estimated future cash flows, results in a reasonable estimate of fair value.

Contribution Receipts and Disclosures

CIS and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code and the underlying Regulations. To comply with those rules, CIS shall adhere to the following guidelines with respect to contributions received by the Organization.

Donations given to Communities In Schools may come in the form of monetary contributions, products or services donated in-kind. Donors who meet the criteria specified will be provided an acknowledgement and receipt for the donation.

The standard policy of CIS is to provide the receipt within 10 days after the donation is given. IRS guidelines for most non-profits is to send written acknowledgments to donors no later than January 31 of the year following the donation. For the written acknowledgement to be considered contemporaneous with the contribution, a donor must receive the acknowledgment by the earlier of: the date on which the donor actually files his or her individual federal income tax return for the year of the contribution; or the due date (including extensions) of the return. For any separate contribution received by CIS, it shall provide a receipt to the donor. All estimates of the fair market value of goods or services provided by CIS shall be prepared determined based on the stated value.

IRS Charitable Receipts Requirements

Monetary Contributions (Cash Donation): A donor must have a bank record or written communication from a charity for any monetary contribution before the donor can claim a charitable contribution on his/her federal income tax return.

A donor cannot claim a tax deduction for any single contribution of \$250 or more unless the donor obtains a contemporaneous, written acknowledgement of the contribution from the recipient organization. An organization that does not acknowledge a contribution incurs no penalty; but, without a written acknowledgment, the donor cannot claim the tax deduction. Although it is the donor's responsibility to obtain a written acknowledgment, an organization can assist a donor by providing a timely, written statement.

A charitable organization is required to provide a written disclosure to a donor who receives goods or services in exchange for a single payment in excess of \$75.

Donations involving a motor vehicle, boat, or airplane that has a value that exceeds \$500 are handled differently.

A separate acknowledgement may be provided for each single contribution of \$250 or more, or one acknowledgment, such as an annual summary, may be used to substantiate several single contributions of \$250 or more.

CIS may provide either a paper copy of the acknowledgment to the donor, or it may provide the acknowledgement electronically, (i.e.: via e-mail).

Separate contributions of less than \$250 will not be aggregated. An example of this could be weekly offerings to a donor of less than \$250 even though the donor's annual total contributions are \$250 or more.

Payroll Deduction Donations

Less than \$250 – For charitable contributions of less than \$250, made by payroll deduction, the donor may use both of the following documents as a written communication from CIS: a pay stub, Form W-2, Wage and Tax Statement, or other employer-furnished document provided by the employer that shows the amount withheld and paid to a charitable organization a pledge card prepared by or at the direction of CIS.

More than \$250 - When a donor makes a single contribution of \$250 or more by payroll deduction, the donor may use both of the following documents as the written acknowledgment obtained from CIS:

a pay stub, Form W-2, Wage and Tax Statement, or other document furnished by the employer that sets forth the amount withheld by the employer and paid CIS, and a pledge card that includes a statement to the effect that the organization does not provide goods or services in consideration for contributions to the organization by payroll deduction.

Each payroll deduction amount of \$250 or more is treated as a separate contribution for purposes of the \$250 threshold requirement for written acknowledgments.

In-Kind Contributions/Goods or Services Donated: Goods or services include cash, property, services, benefit or privileges. However, there are important exceptions as described below:

Token Exception – are insubstantial goods or services a charitable organization provides in exchange for contributions do not have to be described in the acknowledgement.

Good and services are considered to be insubstantial if the payment occurs in the context of a fund-raising campaign in which a charitable organization informs the donor of the amount of the contribution that is a deductible contribution and:

the fair market value of the benefit received does not exceed the lesser of 2 percent of the payment or \$91 or the payment is at least \$45.50, the only items provided bear the organization's name or logo (i.e.: calendars, mugs, or posters), and the cost of these items is within the limit for "low cost articles," which is \$9.10.

Free, unordered low-cost articles are also considered to be insubstantial.

Example of a token exception: If a charitable organization gives a coffee mug bearing its logo and costing the organization \$9.10 or less to a donor who contributes \$45.50 or more, the organization may state that no goods or services were provided in return for the \$45.50 contribution. The \$45.50 is fully deductible.

Cash Receipts – Finance & Resource Development Processing

Basic Rules for Tax Letters:

Tax receipt letters are required for Individual donations over \$75.

Multiple donations can only be counted together for the year if an agreement is in place or the intention is set ahead of time (monthly donations, pledges to give).

All documents accompanying a donation must be read by Development and accounting to determine:

If a signed receipt of payment is needed

If a tax letter is necessary

If reporting is required after the funds are received

Letters will be sent once a week on Tuesday for all donations received the previous Monday through Friday (so long as other extenuating circumstances do not exist, such as exchange value or confirmation of donation intention).

For Payments received for events or with an exchange value a tax letter will be sent at the conclusion of the event or after the exchange has taken place.

Exchange value will be evaluated in all situations based on fair market value as defined by IRS and GAAP.

Acknowledgment of a gift is not the same as a tax receipt letter. An acknowledgement can be sent without a tax clause and should be considered for all donations received.

Cash Receipts Processes:

Merchant processing (i.e. Website, OneCause) -

Weekly monitoring of merchant portals is done by Resource Development (RD).

Entry into Donor Management System by RD

Accounting enters into system using coding used in Donor Management System (DP)

Development sends letters for donations on a weekly basis if required

Accounting reviews DP report monthly to verify all letters have gone out and follows up with affiliates for those that were sent from the region.

For letters sent by affiliates the date affiliate confirms letter was sent is entered into DP

Checks and cash - in mail or in person

Reimbursements for expenses (example: Insurance rebate, employee repayment, vendor credit refund)

Accounting enters into QB based on situation

Do not need to be input to DP

Fee for service payments (example: School payments, TANF, DHHS/Catholic charities)

Accounting applies payments to invoices in system

Do not need to be input to DP

Resource development reviews cash log for all funds received and enters into DP

Copies of checks are sent by accounting following deposit

Reviewed by RD Manager to verify if tax letter is required and indicated in DP

Person assigned to send letter, once letter is completed, the date letter was sent is entered into DP

Monthly verification that letter was sent

Direct Deposit - Direct into checking account

Enter into QB at month end as part of bank reconciliation process

Report of direct deposits not previously recorded in DP is provided to RD Manager

RD Manager reviews Donation fund and workplace giving sites for recording into DP:
 Donation/ Employee Giving funds differ – workplace giving:
 YourCause donations enter to Donor YourCause with a soft credit to actual Donor
 Benevity enter to Donor Benevity and soft credit actual donor if given
 Reviewed by RD Manager to verify if tax letter is required
 If letter is required a person is assigned to send the letter in DP

In-kind - Programming

Reporting of donations from affiliates is sent to Staff Accountant and RD Manager
 Entered into DP by Staff Accountant
 If the report from the affiliates states a letter has gone out – Staff Accountant will enter the date the letter was sent along with a memo and her initials (SA to indicate that Staff Accountant made the note)
 In kind thank you letters are done by the affiliates in NENV and WNV
 SNV and State are done by RD Manager

In-kind - Events

Special events process facilitated by RD Manager for recording
 Following event receipt letters are sent for purchase of donated items
 Following event receipt letters are sent for the items and services donated
 Date of letter being sent is recorded in DP

Type	Donor System Process	Accounting Process
For existing Donors	Enter contribution Send tax letter (at least weekly) or indicate who will send the tax letter Complete Monthly reconciliation to verify letters have been sent by responsible party General donation thank you letters for the State Office are done by RD Manager. RD Director creates templates for specific campaign donations / appeal thank you letters \$5k and above are reviewed by RD Director for further personalize as needed	Check to see if customer/donor has an open invoice If there is an open invoice apply payment If there is not an invoice: For amounts over \$250 create an invoice an apply payment For amounts under \$250 create a sales receipt
For new Donors	Enter donor* Enter Contribution Send first time giver tax letter *If it appears that a donor profile may exist in Donor Perfect, with different address or other criteria please check with Resource Development before creating a new profile	Enter new donor into Accounting system using details from DP For amounts over \$250 create an invoice an apply payment For amounts under \$250 create a sales receipt

Grants	<p>All documents for the grant must be included when entering contributed amount to verify application intention and determine if a budget exists and timing.</p> <p>Review documents received for confirmation requirements (signatory page, etc.)</p> <p>Formal acknowledgement per institutional rules set by RD</p>	<p>Have Finance Director review and gather grant documents - application, reporting requirements, grant lead, etc.</p> <p>Finance Director will create an invoice for the grant in the system</p> <p>Restricted cash and school/affiliate budgets are updated with grant allocation</p> <p>Payment is applied to invoice</p>
Events	<p>RD Manager acknowledges all donor and sponsorship event contributions “thank yous”- generates CISNV tax receipt for all State Staff events.</p> <p>\$5k and above RD review for further personalization as needed.</p> <p>For Affiliate events the leads (Affiliate Eds, Assistants etc.) will determine who sends the thank you letter and request State support if needed.</p> <p>Primarily, State (RD Manager) customizes the letters for SNV, inserts ED signature and mails out.</p> <p>RD Manager runs a weekly gift report and sends out every Monday for CEO and ED’s to review and request State support for letters if needed or if a change to donor gift entry is required.</p>	<p>Follow procedures for new and existing donors</p>

Process tax letter (Finance) and thank you letter (Development) if applicable

If the donation was received in exchange for goods or services, the cost of goods sold must be determined and deducted from the amount indicated on the acknowledgment and receipt.

Receipt Letter must indicate one the following information:

Exchange value received for this donation/event was \$xxx.

There no exchange value or services received for this donation/event.

In-kind tangible donation – Thank you for your auction donation valued at \$xxx.

In-kind intangible donation – Thank you for your advertising donation (list no value).

Definition: Exchange value is the accumulated total of all costs used to create a product or service, which has been sold.

These costs fall into the general sub-categories of direct labor, materials, and overhead.

For a special event, the exchange value is considered to be the food, entertainment or services rendered at the event.

For advertising or other items sold, the cost of goods sold is likely to be the cost to produce the materials, including labor hours and printing.

CIS Example, Ticket cost is \$250 minus cost of event per person \$100, tax deductible amount is

\$150. Table of 10 sponsor cost is \$2,500 minus the cost of event per person is \$100, tax deductible amount is \$1,500.

Exchange of Goods or Services

A donor may only take a contribution deduction to the extent that his/her contribution exceeds the fair market value of the goods or services the donor receives in return for the contribution; therefore, donors need to know the value of the goods or services. CIS will provide a written disclosure statement to a donor who makes a payment exceeding \$75 partly as a contribution and partly for goods and services provided by the organization.

A contribution made by a donor in exchange for goods or services is known as a quid pro quo contribution. Example of a quid pro quo contribution: A donor gives a charitable organization \$100 in exchange for a concert ticket with a fair market value of \$40. In this example, the donor's tax deduction may not exceed \$60. Because the donor's payment (quid pro quo contribution) exceeds \$75, the charitable organization must furnish a disclosure statement to the donor, even though the deductible amount does not exceed \$75.

RD Manager ensures all thank you letters have gone out each week by checking a box in DP, and collaborates with finance/gift processing – Staff Accountant will assist, as needed.

All thank you letters and templates, for each month and year are saved in shared drive

CIS Tax Clauses are as follows:

General (Cash) Donations:

For IRS purposes: Communities In Schools Nevada is a 501(c)3, Nevada non-profit organization, EIN# 88-0292094. This letter is proof of your charitable contribution and that CIS Nevada did not provide any goods or services in exchange for this gift.

In Kind Donations:

For IRS purposes: Communities In Schools Nevada is a 501(c)3, Nevada non-profit organization, EIN# 88-0292094. No goods or services were provided in exchange for your contribution. Tax-deduction may be available, and value indicated is based on the stated value of the contribution.

Exchange of Goods and Services (i.e. auction items)

For IRS purposes: Communities In Schools Nevada is a 501(c)3, Nevada non-profit organization, EIN# 88-0292094. Tax-deduction may be available based on the excess of the stated value of the contribution and the fair market value of exchanged items, but please consult a tax professional.

Format Requirements

The IRS has not created a standard format for contribution receipts, but the following information must be included:

The donor's name.

Contribution Details

For cash (checks, credit card, payroll deduction): The amount of the contribution that was received.

For non-cash gifts: A description (but not the value) of the non-cash contribution.

A receipt: the receipt can be a letter, a postcard, an e-mail message, or a form created for the

purpose. Any donations worth \$250 or more must be recognized with a receipt.
Date of the contribution: the date the donation was received.

Required Statements:

Tax-exempt status statement: Statement that CIS is a 501c3 tax-exempt organization. Include the EIN # to prove tax-exempt status.

A statement that no goods or services were provided by the organization in exchange for the contribution, if that was the case.

If any goods or services were provided by the organization in exchange for the contribution, CIS will include a description and good faith estimate of the value of those goods or services, insubstantial values need not be recorded. (Example: A fundraising dinner event where some of the funds received from the donor pays for the actual dinner, while the rest is a donation.)

If the goods or services that were provided to the donor were insubstantial token amounts, note that, too. (Example: When a small gift is given to the donor with the nonprofit organization's name or logo on it such as bumper sticker or coffee mug.) Or, provide a statement that goods or services (if any) that the nonprofit provided in return for the contribution consisted entirely of intangible religious benefits, if that was the case.

As a general rule for in-kind donations, CIS does NOT place a value on what is donated, that is the responsibility of the donor, rather CIS does make sure it includes a statement of what was donated. Also, CIS NEVER states that a contribution IS deductible — contributions MAY BE deductible, based on the donor's particular tax situation.

The acknowledgement receipt must inform a donor that “the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of money (and the fair market value of property other than money) contributed by the donor over the value of goods or services provided by the organization”.

CIS will furnish a disclosure statement in accordance with either the solicitation or the receipt of the quid pro quo contribution. The statement will be in writing and will be made in a manner that is likely to come to the attention of the donor. For example, a disclosure in small print within a larger document might not meet this requirement.

It is the policy of CIS to comply with all current federal and state rules regarding solicitation and collection of charitable contributions, whether specifically addressed in this manual or not, as well as all future revisions to those rules.

Cash Receipts

Cash (including checks payable to the organization) is the most liquid asset an organization has. Therefore, it is the objective of CIS to establish and follow the strongest possible internal controls in this area.

Cash Accounts

Petty Cash

Each program affiliate maintains a petty cash bank that is managed by the Executive Director or the custodian appointed by the Executive Director. The amount maintained in each bank is determined by the Finance Director based on expense history and budget. Disbursements are made from this account when an employee presents an approved “Request for Funds” approved by a direct supervisor. If the request is a reimbursement receipts that correspond to the request

must be attached. Unused funds remaining for those issued must be returned immediately with attached receipt(s) that correspond to the amount of the request.

The Executive Director counts and confirms the amount of Petty Cash, at least, monthly. All petty cash receipts and requests are listed in a petty cash reimbursement report prepared by the Custodian and approved by the Executive Director. The petty cash reimbursement report is submitted to the Finance Director for reconciliation and replenishment on a monthly basis.

Bank Statements

The CEO or designee will open all of the bank statements and review the transfers, deposits, and accuracy of the amounts and signatures on the checks. After that has been done, the bank statements will be turned over to the Finance Director for reconciliation. Monthly check registers, cash receipts registers and bank reconciliation's will be given to the Treasurer as requested at the quarterly Finance Committee meetings. All bank statements will be maintained in accounting and available for any member of the Board to review at any time during normal operating hours.

Processing of Donations Received in Person

Donations made in person, electronically or collected by staff will be given to Administrative Assistant for recording in the cash log. The Administrative Assistance will then forward to Accounting for deposit.

In the Northeast and West Affiliate offices, the Executive Director will open the mail and any monies received will be copied, dated and maintained by a custodian appointed by the Executive Director, who will stamp the endorsement on checks received and record them in the daily cash receipts journal. The Custodian will prepare deposits at least weekly. After the deposit is made the Executive Director will sign off on the deposit slip and the deposit slip and attached copies of the items deposited will be forwarded to the State Office. If the amount of the deposits on hand is an amount exceeding \$1,000, a deposit will be prepared and taken to the bank that same day.

Any receipts from Grants will have an extra copy of the check made and placed in the Grant file in the accounting department. If the Executive Director is out of town for any extended period of time, someone will be appointed to take their place when the mail is opened. All un-deposited receipts will be held in a locked file in the Executive Director's office until the deposit is made. A deposit of any amount must be made on a weekly basis

In the State and Southern Affiliate offices, the mail will be picked up daily by the Administrative Assistant. The checks will then be entered cash log by the Administrative Assistant. Copies of the checks received will be made and placed in the safe in the Accounting office. The checks will then be recorded in Donor Perfect and QuickBooks by the Staff Accountant. A thank you letter/ tax receipt letter will be prepared based on the organization's guidelines.

This policy is intended as a supplement to, not a part of, the monthly bank reconciliation process. The intention is to establish an additional reconciliation designed to identify any instances in which funds received and logged in were not deposited in a timely manner to the CIS's bank accounts.

Processing of Checks Received in the Mail

For funds that are received at CIS, cash receipt procedures are organized to ensure that cash

received is appropriately directed, recorded and deposited on a timely basis. Funds received via mail are entered on the cash received log by the Admin Assistant.

The Admin Assistant receives any mail delivered directly to the administrative offices. The Admin Assistant opens all mail received that day and separates out mail containing checks. All other mail is then distributed to the recipient's mailboxes.

The mail containing checks is then processed. The Admin Assistant enters the checks received in the "Check and Cash Log". Once recorded, the checks are given to the Staff Accountant. The Admin Assistant is not involved in the recording of cash receipts, accounts receivable, or accounts payable. The Staff Accountant makes copies of all the checks received and distributes to the appropriate person for account coding instructions. The deposit and slip are prepared by the Staff Accountant and verified by the Finance Director.

Endorsement of Checks

All checks received that are payable to CIS shall immediately be restrictively endorsed by the individual who prepares the daily receipts listing. The restrictive endorsement shall be a rubber stamp that includes the following information:

For Deposit Only

Communities In Schools

The bank name

The appropriate bank account number for the type of funds being deposited

A deposit slip is prepared for the checks received and compared to the daily receipts listing for discrepancies. Two copies of the deposit slip and each check are made. The deposit slip and checks are sealed in a bank deposit bag and put into a locked cabinet in the finance area. One set of the deposit package copies is forwarded to the development department for account coding instructions. The coded copies are then returned to the Staff Accountant for entry into the Accounting and Donor database. The Staff Accountant makes the bank deposit and receives a receipt. The deposit receipt is attached to the other copy of the deposit package and given to the Finance Director. The Finance Director verifies and attaches the coded deposit package to the deposit receipt package and files in the finance department.

Processing of Credit Card Payment Received

CIS accepts all major credit cards for payment, all of which are authorized through the participating credit card company. This is done by following the credit card authorization instructions from the participating credit card company.

For all credit card payments, the following will be documented:

Customer/Organization name, address and phone number

Name of credit cardholder

Credit card number

Expiration date

The signed merchant slip from the credit card processed is attached to a Payment receipt form.

The payment receipt form indicates:

The date

Whom made the payment (the credit card holder)

The amount

The purpose of the payment

Any associated department, event or intended use of the funds (if applicable)

The name and department of person who accepted the payment.

All credit card payments are batched at the end of each business day. The batch summary is attached to the associated payment receipt documents to form a batch package. The daily batch package is forwarded to the Staff Accountant for entry in Donor Perfect and Quickbooks. The package is then given to the Finance Director for verification in the accounting system and month end reconciliation.

Procedure for Money Handling at Events

On-Site Collections at Special Events

Donations of cash, checks and credit card are accepted at special events. The following policies apply to the processing of these donations:

Cash

The CEO or Executive Director will cash a check made by the Finance Director for an amount determined by lead event staff members necessary for the given event (\$1, \$5, \$10, \$20) for the change boxes.

All cash prior to the event will be locked in a cash box.

A designated staff member will take the cash box to the event. Upon arrival to the event, two staff members will count the cash separately to confirm the amount and sign a receipt for the amount of cash received.

Staff members handling transactions will be given a receipt book with numbered receipts. Staff will offer to provide a receipt to each donor following a cash transaction and will provide a detailed receipt at the donor's request. A copy of each receipt will be left in the receipt book.

The receipt should have the following information filled out:

Name

Address and/or email address (if no address line is allotted then put on the line that says "dollars")

Number of items purchased (i.e. clothing x 5)

Total purchase amount

Initial the receipt

CIS staff keeps the carbon copy in the book and gives the donor the original receipt.

At the end of the event two staff members will count the cash from each station, fill out the "Cash Count" form, put the cash in an envelope with the description of the location/staff, seal the envelope, note the amount on the envelope and sign the envelope over the seal.

All of the cash and documentation will then be locked in the cashbox

A designated staff member will return the cash box to the office on the next business day and the cash will be counted and deposited.

Staff will provide dual custody of cash at all times.

Please note that only STAFF will handle any exchange of money unless extraordinary circumstances prevail and are approved by the CEO or Finance Director.

Credit Card (Authnet, Square, etc.)

Credit card transactions will be charged through verified processor, including Square or Authnet. Designated staff members will be equipped with Service application on their cell phones and

swipers.

Staff will fill out all pertinent fields within the transactions page and ensure the donor's email address is included in the email field. A transaction notification will be emailed to the donor and the Finance Director.

Where possible, swipe machines will be taken to the location one day prior to test connectivity. At minimum, two employees will be assigned to work the registration table at special events and count the money together at the end of the event. Registration/attendance logs and count sheets will be maintained separate of the funds collected.

The documentation and funds collected is brought back and turned in to accounting immediately following the special event. This documentation will include all cash, the actual checks collected, and any credit card charge slips.

Billing & Invoicing Policies

Billings and Receivables:

The following is a list of items billed and/or accrued and received by CIS and the frequency with which each is billed:

Routine Billings:

Grants – government and institutional

Contracted service billings

Resource Development Pledges

CIS's Accounting Department is responsible for the invoicing as well as the collection of outstanding receivables. (Note: cash receipts, credit memo, and collection policies will be discussed in other sections.)

The accounting department will maintain the financial records for the drawdown of funds from the approved funding source. The billings with attachments will be prepared in a timely manner by the appropriate department and submitted to the appropriate Executive Director for review and approval. Every effort should be made by all departments involved to get the billings out at the earliest possible time, but not later than the 10th of each month.

The payments that are billed for reimbursement from a fund will be annotated as such by recording the assigned customer/job into the computer accounting system. This will prevent double billings and provide an audit tool when the grants are reviewed and / or audited by the particular Grantor agencies.

Posting of payments for invoices and pledges to the accounts receivable subsidiary ledger shall be performed by individuals independent of the cash receipts function of CIS.

Posting of credit memos and other adjustments of accounts receivable shall also be performed by an individual independent of the cash receipts function of CIS.

Monitoring and Reconciliations

On a monthly basis, a detailed accounts receivable report (showing aged, outstanding invoices by

Grantor/Donor) is generated and reconciled to the general ledger by the Director of Finance. All differences are immediately investigated and resolved, and the reconciliation is reviewed.

Collections

Collections are performed on a monthly basis, according to a review of the outstanding items shown on the accounts receivable aging report. This report shows the current month's activity for each Grantor/Donor and prior months' balances outstanding for 30, 60, 90, and 120 days. Grantor/Donors with unpaid balances for 60 days will be contacted by telephone in an attempt to collect the amount due. A record will be kept of all telephone contacts. If the receivable is uncollected after 180 days, it is reported to the Executive Director for write-off review.

Credits and Other Adjustments to Accounts Receivable

From time to time, credits against accounts receivable from transactions other than payments and bad debts will occur. Examples of other credits include adjustments for billing errors. All credits shall be processed by an employee who is independent of the cash receipts function. In addition, all credits and adjustments shall be authorized by the Finance Director.

Accounts Receivable Write-Off Authorization Procedures

It is the policy of CIS to ensure that all available means of collecting receivables have been exhausted before write-off procedures are initiated. If a receivable is deemed uncollectible, the following approvals are required before the write-off is processed:

Amount Authorized in writing by CEO if more than \$250

Amount Authorized by Finance Director if less than \$250

If write-off procedures have been initiated, the following accounting treatment applies: Current year billings that are written off will either be charged against an appropriate revenue (or revenue adjustment account) or against the original account credited. Billings written off that are dated prior to the current year will be treated as bad debt and will reduce the allowance for doubtful accounts, discussed in the next section.

Reserve for Uncollectible Accounts

CIS does not maintain a reserve for uncollectible accounts receivable. It is the policy of CIS to review the need for a reserve with the BOD Finance & Audit Committee on an annual basis. If it is determined that a reserve should be instituted the following process shall be used:

At the end of each fiscal year, the allowance for doubtful accounts will be adjusted based on the following factors:

Historical collection and bad debt experience

Evaluations of specific granting agencies

Year-end adjustments to the reserve for uncollectible accounts shall be performed only with authorization from the Finance Director. This reserve account would be used in the following year to write off those items that are deemed uncollectible from the prior year after further collection efforts have been abandoned, as described earlier.

Purchasing Policies and Procedures

The policies described in this section apply to all purchases made by CIS. Additional policies applicable to regulated grants and program purchases are described in other sections of this

manual.

It is the policy of CIS to follow a practice of ethical, responsible and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

Responsibility for Purchasing

All department heads shall have the authority to initiate purchases on behalf of their department, within the guidelines described. In addition, department directors may delegate purchasing authority to responsible individuals within their department.

The CEO has approval authority over all purchases and contractual commitments as defined in this policy. The CEO shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

Non-Discrimination Policy

CIS does not discriminate or withhold services to any person or client because of age, sex/gender, color, race, creed, national origin, religious persuasion, marital status, political belief, or sexual orientation.

All vendors/contractors who are the recipients of Organization funds, or who propose to perform any work or furnish any goods under agreements with CIS shall agree to these important principles:

Vendors/contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the vendors/contractors.

Vendors/contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause. Notices, advertisement and solicitations placed in accordance with Federal law, rule or regulation shall be deemed sufficient for meeting the intent of this section.

Conflicts of Interest Prohibited

No officer, board member, employee, or agent of CIS shall participate in the selection or administration of a vendor if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee or agent, or any member of his/her immediate family, his/her spouse/partner, or an organization that employs (or is about to employ) any of the parties indicated herein, has a financial or other interest in the vendor selected.

Officers, board members, employees and agents of CIS shall neither solicit nor accept gratuities, favors, or anything of monetary value from vendors or parties to sub-agreements. However, unsolicited gifts of a nominal value may be accepted with the approval of the CEO.

Receipt and Acceptance of Goods

A manager or designated individual shall inspect all goods received. Upon receipt of any item from a vendor, the following actions shall immediately be taken:

Review packing slip or bill of lading for correct delivery point

Verify the quantity of boxes/containers with the bill of lading (or packing slip)

Examine boxes/containers for exterior damage

Note on the bill of lading (or packing slip) any discrepancies (missing or damaged boxes/containers, etc.)

Sign and date the bill of lading (or packing slip)

Retain a copy of the bill of lading (or packing slip)

When goods are moved to another area for thorough inspection, the following inspection procedures shall be performed:

Remove the packing slip from each box/container

Compare the description and quantity of goods per the purchase order to the packing slip

Examine goods for physical damage and document on the receiving form

Count or weigh items, if appropriate

Record an indication of counts on the purchase order and document on the receiving form

Submit receipt, receiving form and invoice to Finance Department

It is the policy of CIS to perform the preceding inspection procedures in a timely manner in order to facilitate prompt return of goods and/or communication with vendors.

Required Solicitation of Quotations from Vendors

Purchase decisions over \$50,000 for labor, equipment, supplies or services purchased, leased or contracted for shall be made only after receiving, whenever possible, oral quotations from at least two (2) vendors. Specific selections shall be recommended, via the Department Directors/Officers, to the CEO for approval with written quotations attached for review. Recommendations shall be based on consideration of all applicable criteria as described under "Evaluation of Alternative Vendors" below.

All Purchase decisions of \$100,000 or more shall be made by obtaining competitive proposals/bids or request for qualifications from preferably three (3) or more responsible vendors. Sealed bids shall be utilized when required by an awarding agency.

Solicitations for goods and services (or requests for proposals) should provide for all of the following:

A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features, which unduly restrict competition.

Requirements which the bidder/offer or must fulfill and all other factors to be used in evaluating bids or proposals. (See the next section entitled "Evaluation of Alternative Vendors" for required criteria.)

A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.

The specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solicitations.

The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measurement.

Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.

A description of the proper format, if any, in which proposals must be submitted, including the name of the CIS person to whom proposals should be sent.

The date by which proposals are due.

Required delivery or performance dates/schedules.

Clear indications of the quantity(ies) requested and unit(s) of measure.

Extensions of Due Dates and Receipt of Late Proposals.

Solicitations should provide for sufficient time to permit the preparation and submission of offers before the specified due date. However, in the event that a prospective bidder requests an extension to a due date specified in a solicitation, and such an extension is both justified and compatible with the requirements of CIS, an extension may be granted by the purchasing representative.

Vendor proposals are considered late if received after the due date and time specified in the solicitation. All such late proposals shall be marked "Late Proposal" on the outside of the envelope and retained, unopened, in the procurement folder. Vendors that submit late proposals shall be sent a letter notifying them that their proposal was late and could not be considered for award.

Evaluation of Alternative Vendors

Alternative vendors shall be evaluated on a weighted scale that considers the following criteria:

Adequacy of the proposed methodology of the vendor

Skill and experience of key personnel

Demonstrated company experience

Other technical specifications (designated by department requesting proposals)

Compliance with administrative requirements of the request for proposal (format, due date, etc.)

Vendor's financial stability

Vendor's demonstrated commitment to the nonprofit sector

Results of communications with references supplied by vendor

Ability/commitment to meeting time deadlines

Cost

Other criteria (to be specified by department requesting proposal)

Not all of the preceding criteria may apply in each purchasing scenario. However, in each situation requiring consideration of alternative vendors, the department responsible for the purchase shall establish the relative importance of each criterion prior to requesting proposals and shall evaluate each proposal on the basis of the criteria and weighting that has been determined.

After a vendor has been selected and approved by the department director, the final selection shall be approved by the CEO prior to entering into a contract.

Special Purchasing Conditions

Emergencies:

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Organization property is involved.

Single Distributor/Source: Where there is only one (1) distributor for merchandise needed and no other product meets the stated needs or specifications, quotations will not be necessary.

Federally Funded Programs: Purchases that will be charged to programs funded with federal awards will be subject to additional policies. These policies are described in a separate section, "Policies Associated with Institutional and Government Awards."

Vendor Files and Required Documentation

The Accounting Department shall create a vendor folder for each new vendor from whom CIS purchases goods or services.

Upon making the initial purchase from any vendor (regardless of whether a contract is involved), the Accounting Department shall email or mail a blank Form W-9 to that vendor, along with a request for the vendor to complete and sign the W-9 or provide equivalent, substitute information and return it. Completed, signed Forms W-9 or substitute documentation shall be filed in each vendor's folder. Vendors who do not return a completed, signed Form W-9 will be on a payment hold until one is provided. Vendors who do return a completed, signed Form W-9 or provide equivalent documentation shall be issued a Form 1099 at the end of each calendar year in accordance with the policies described in the section on "Government Returns."

Ethical Conduct in Purchasing

Ethical conduct in managing the Organization's purchasing activities is an absolute essential. Staff must always be mindful that they represent the Board of Directors and share a professional trust with other staff and the general membership.

Staff shall discourage the offer of, and decline, individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services. Staff shall notify their immediate supervisor if they are offered such gifts. Gifts to the Organization, viewed as normal business incentives to obtain future Organization-approved business such as for meeting sites, are acceptable donations.

Corporate Credit Card

CIS uses Bank of Nevada, Commercial Credit Card Services. Employees of CIS who are assigned a Corporate Credit Card and their supervisors are responsible for ensuring that they adhere to the Corporate Credit Card policy, thereby ensuring adequate controls are exercised in order to minimize the risk of fraudulent or corrupt use. Employees issued a corporate credit card are in a position of trust in regard to the use of the organization's funds. Improper or unauthorized use of the Card may result in the Cardholder being held liable for expenditures, disciplinary action and/or termination of card use.

Management of credit cards, eligibility and appropriate card use is detailed in the Credit Card Policy issued to and signed by each cardholder. Card Expenditures must be reconciled with the Accounting Department on a monthly basis, to ensure appropriate adherence to budget limits. It is the responsibility of cardholders to submit monthly statements of transactions to the CIS accounting department. Monthly submissions must include receipts/ documentation of purchase along with details for purpose of purchase. The Staff Accountant will input expenses into Quickbooks and reconcile statements on a monthly basis. The credit cards should not be used for purchases that can be processed through the normal purchasing channels. Credit cards cannot be used for personal or non-business-related purchases.

Credit Card Limits and Conditions of Use

Individual card limits will be set based on departmental approved budgets, with an ultimate maximum set by the Board of Directors Finance Committee. Exceptions to this limit can be made on a case by case basis, with approval by the CEO or Board Chairman.

The Corporate Credit Card cannot be used for expenses other than those incurred by the assigned

employee named on the Card. The Corporate Credit Card is to be used only for official CIS business, not personal expenses. Charging personal transactions to the Corporate Card is not acceptable under any circumstance. Cardholder transactions will be scrutinized to ensure compliance with this policy.

Expense Allocation & Accounts Payable

Functional Expense Allocation

As one of its financial management objectives, CIS strives to determine the actual costs of carrying out each of its program service and supporting activities. In this regard, it is the policy of CIS to charge expenses to the appropriate category of program service or supporting activity. Expenses that serve multiple functions or are not readily identifiable with one function shall be allocated between functions whenever possible.

Program and supporting service functions of CIS are:

New Program Services – Development and provision of services for partners; policy and awareness activities

State management and administration

State Development Support – fundraising, events, and grants

Direct Charging of Costs

Certain internal costs shall be directly charged to the appropriate CIS function based upon underlying documentation. The following costs shall be directly charged based on the documentation or factor listed next to each:

Cost Basis for Charge

Salaries Timesheets (hours) or number of employees in a function

Occupancy (facilities) costs Actual square footage used by each function

Long-Distance Telephone Actual use, based on codes

Photocopying Actual use, based on codes

Postage Actual, per postage log

Supplies Actual, per usage forms

With the exception of salaries, which are recorded with each payroll cycle, all other costs identified above may be initially charged to one account when incurred, then allocated and recorded to the appropriate functions.

Allocation of Overhead Costs

On a monthly basis, an allocation of administrative overhead to each affiliate and supporting activity area shall be recorded. General and administrative management fees costs are allocated to affiliates or other supporting functions of the Organization based on predetermined factors. These predetermined factors are set at the beginning of the program or annually as part of the annual budget process. Costs included in overhead to be allocated include all costs associated with building occupancy, management, and any other cost that benefits all functions of the related affiliate or organization.

Accounts Payable

CIS strives to maintain efficient business practices and good cost control. A well- managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation.

It is the policy of CIS that the recording of assets or expenses and the related liability is performed by an employee independent of ordering and receiving. The amounts recorded are based on the vendor invoice for the related goods or services. The vendor invoice should be reviewed and approved by a management level employee prior to being processed for payment. Invoices and related general ledger account distribution codes are reviewed prior to posting to the financial system.

The primary objective for accounts payable and cash disbursements is to ensure that:

Disbursements are properly authorized

Invoices are processed in a timely manner

Vendor credit terms and operating cash are managed for maximum benefit

Record-Keeping Associated with Independent Contractors

CIS shall obtain a completed Form W-9 or equivalent substitute documentation from all vendors to whom payments are made. A record shall be maintained of all vendors to whom a Form 1099 is required to be issued at year-end. Payments to such vendors shall be accumulated over the course of a calendar year.

Financial control:

The extent to which the worker has unreimbursed business expenses (i.e. employees are more likely to be fully reimbursed for their expenses than is a contractor)

The extent of the worker's investment in the facilities/assets used in performing services for CIS (greater investment associated with contractors)

The extent to which the worker makes services available to the relevant market

How CIS pays the worker (i.e. guaranteed regular wage for employees vs. flat fee paid to some contractors)

The extent to which the worker can realize a profit or loss.

If an individual qualifies for independent contractor status, the individual will be sent a Form 1099. The amount reported on a Form 1099 is equal to the compensation paid to that person during a calendar year (on the cash basis). Excluded from "compensation" are reimbursements of business expenses that have been accounted for by the contractor by supplying receipts and business explanations.

If an individual qualifies as an employee, a personnel file will be created for that individual and all documentation required by the CIS personnel policies shall be obtained. The policies described in the remainder of this section shall apply to all workers classified as employees.

Vendor Invoices

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner.

When possible, vendors will be instructed to mail all invoices directly to the accounts payable department at the Administrative Offices. Upon receipt of invoices, each invoice shall be, "date received" stamped, and distributed to the appropriate personnel for approval and expense category coding.

Accounts payable are processed on a weekly basis. Relevant information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation

attached.

It is the policy of CIS that only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the vendor records. No vendor statements shall be processed for payment.

Check Requests

Check request are to be submitted for payments needed where an invoice is not available or as a reimbursement for organization expenses paid for personally. Check requests will be reviewed for accuracy and completeness by the employee that received the service or incurred the expense, signed by the employee, and forwarded to the supervisor for approval. The supervisor signs the check request as approved for payment, codes it with the proper G/L Account Code, Class and School or event (if applicable) and forwards it to the accounting department for processing. The approved check request must be submitted to the Finance Director by 48 hours prior to required payment processing. Exceptions require additional approval from department director. The accounting department maintains the unpaid invoices in an open invoice/check request file until it is processed and the check prepared.

Preparation of a Voucher Package

Prior to any account payable being submitted for payment, a package called a “voucher package” shall be assembled. Each voucher package shall contain the following documents:

Vendor invoice (or check request/employee reimbursement report)

Receiving form and Packing slip (where appropriate)

Any other supporting documentation deemed appropriate

Obtain the review and approval of management (or their designee) associated with the goods or services purchased.

Approval of an invoice involves the receiving employee indicating their acknowledgement of satisfactory receipt of the goods or services invoiced, agreement with all terms appearing on the vendor invoice, agreement with general ledger account coding, and agreement to pay vendor in full. Approvals shall be documented with initials, signatures or an email of the approving individual.

Processing of Voucher Packages

The following procedures shall be applied to each voucher package:

Check the mathematical accuracy of the vendor invoice.

Compare the nature, quantity and prices of all items ordered per the vendor invoice to the purchase order, packing slip and receiving report.

Document the general ledger distribution using the Organization’s current chart of accounts.

Accounts Payable Cut-Off

For purposes of the preparation of the Organization’s monthly financial statements, all vendor invoices that are received, approved and supported with proper documentation by the fifth day of the following month shall be recorded as accounts payable as of the end of the immediately preceding month if the invoice pertains to goods or services delivered by month-end.

Payment Discounts

To the extent practical, it is the policy of CIS to take advantage of all prompt payment discounts offered by vendors. When availability of such discounts is noted, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

Employee Expense Reimbursements

Employees will be reimbursed for their out of pocket costs for travel, supplies and other expenses incurred in the performance of their duties. All of these expenditures should be preapproved by the appropriate supervisor and be an expenditure that cannot be made using the regular procurement channels of the organization. Expenditures for meals and lodging should be preapproved and should be reasonable and necessary under the circumstances and the location of the travel and/or restaurant. Reimbursements for expenses, including travel, business meals, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form. All receipts must be attached, and a brief description of the business purpose of the expense must be noted on the form. The Receipts will be neatly taped to paper and attached to a request for reimbursement form and turned into their supervisor on a monthly basis. The Supervisor will complete the required accounting information and turn the request into the accounting department the first week of the month following the expenses. Expense reports will be processed for payment in the next vendor payment cycle. Expenses older than three months will not be reimbursed.

Employees making purchases for the organization should use the CIS State Sales Tax Exemption letter for those purchases. Employees will not be reimbursed for any State Sales Tax paid. Employees are also reminded the use of the State Sales Tax Exemption letter for anything other than the purchase of items for the organization is prohibited and will be treated as a just reason for dismissal from the employment with the organization.

Mileage

Employees will be reimbursed monthly for any mileage an employee incurs beyond normal commute mileage (from home to office and home again) on a normal workday that is directly related to the performance of their function within the organization. A mileage log will be maintained by the employee that shows the date, destination, purpose, beginning odometer reading and the ending odometer reading, and the number of miles driven for that purpose. The reimbursement rate for business related travel will be the same rate as that allowed for income tax reporting purposes as published by the Internal Revenue Service. Employees must prepare their reimbursement form and submit it to their supervisor on a monthly basis for approval, the proper account coding, the Grant Funds (if applicable) and the correct Class charged. These completed requests will then be turned into the Human Resources department for processing with payroll.

Cash Disbursements & Check Writing Policies

Check Preparation

It is the policy of CIS to print vendor checks and expense reimbursement checks on a weekly basis. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers.

All vendor and expense reimbursement checks shall be produced in accordance with the

following guidelines:

Expenditures must be supported in conformity with the purchasing, accounts payable, and business travel policies described in this manual.

Timing of disbursements should generally be made to take advantage of all early-payment discounts offered by vendors.

Generally, all vendors shall be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services.

Total cash requirements associated with each check run is monitored in conjunction with available cash balance in bank prior to the release of any checks.

All supporting documentation is attached to the corresponding check prior to forwarding the entire package to an authorized check signer.

Blank check stock is stored in a locked file in the accounting department.

Checks shall never be made payable to “bearer” or “cash”.

Checks shall never be signed prior to being prepared.

Upon the preparation of a check, vendor invoices and other supporting documentation shall immediately be canceled in order to prevent subsequent reuse.

Check Signing

Checks less than \$2,500 require a single signature by the CEO. In the absence of the CEO, the CEO can authorize the Director of Operations to sign. Checks of \$2,500 or more require two signatures. The first signer would be as outlined above, and the second signer would be the Director of Operations or the Southern Affiliate Executive Director.

Check signers should examine all original supporting documentation to ensure that each item has been properly checked prior to signing a check. Checks should not be signed if supporting documentation appears to be missing or there are any questions about a disbursement.

After obtaining the required signature(s), checks are returned to the individual who prepared them, who then mails checks immediately unless requested otherwise. Checks shall not be mailed by individuals who authorize expenditures.

Payment Drafts for Online Vendor Payments

If it is desired that payment to a vendor be made using an online tool, a draft request will be created and submitted for approval and payment record. Payment drafts will be completed by the Finance Director and documented. Monthly and recurring payments maybe setup for online payment drafts to occur at a set date of the month. These payments are still documented and reviewed monthly for accuracy.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as “VOID”. All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed through the bank site internet portal by the Finance Director.

Asset Related Policies

Cash and Equivalents

Cash Accounts

General Checking Account (operating account):

The primary operating account provides for routine business check disbursements. All cash and checks received for CIS are deposited to this account.

Excess funds in this account may be transferred into, endowment reserve investment accounts, short-term investments or higher interest-bearing cash equivalents.

Restricted Funds (Savings Money Market) Account:

Any restricted donations or funds with specified reporting or fiduciary requirements.

Authorized signers on the restricted account will be the same as those on the operating account.

Payroll Account:

Authorized signers on the Payroll account will be the same as those on the operating account.

Bank Reconciliations

The CEO or designee will open all of the bank statements and review the transfers, deposits, and accuracy of the amounts and signatures on the checks. After that has been done, the bank statements will be turned over to the Finance Director for reconciliation. Monthly check registers, cash receipts registers and bank reconciliation's will be given to the Treasurer as requested, at the quarterly Finance Committee meetings. All bank statements will be maintained in accounting and available for any member of the Board to review at any time during normal operating hours.

After this review is complete, Finance Director begins the reconciliation process between the bank balance and general ledger balance. Once adjusting entries have been made and reconciliation is complete, a bank reconciliation report is produced and included in the month end close package.

All bank reconciliations, including any adjusting journal entries resulting from preparing bank reconciliations, are available for review by the CEO monthly. Bank reconciliations and copies of resulting journal entries are filed in the month end accounting package with the year's accounting files.

Cash Flow Management

The Finance Director monitors cash flow needs daily to eliminate idle funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis.

Stale Checks

It is the policy of the CIS to contact the payee of checks that are more than ninety days old that have not cleared the Organization's bank to resolve the issue prior to writing off any check.

All stale checks that are written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the credit shall be to miscellaneous income.

Prepaid Expenses

It is the policy of CIS to treat payments of expenses that have a time-sensitive future benefit as prepaid expenses and to amortize these items over the corresponding time period.

Prepaid expenses with future benefits that expire within one year from the date of the financial

statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date shall be classified as non-current assets. As part of the account coding process performed during the processing of accounts payable, all incoming vendor invoices shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code. The accounting department shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule shall be reconciled to the general ledger balance as part of the monthly closeout process.

Investment & Reserve Policies

It is the policy of CIS to treat all assets of the organization, including those funds that are legally unrestricted, as though they are held by CIS in a fiduciary capacity for the purpose of accomplishing the organization's tax-exempt mission. As such, the policies described in this section are to be interpreted in light of that overall sense of stewardship, and the investment standards of CIS shall be those of a prudent investor. CIS's investment objectives and allowable investments are detailed in the Investment Policy.

Operating Reserve Policy

The purpose of the Operating Reserve Policy for Communities In Schools (CIS) is to ensure the stability of the mission, programs, employment, and ongoing operations of the organization. The Operating Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, onetime unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The Reserve 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. Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of CIS for Operating Reserves to be used and replenished within a reasonably short period of time. The Operating Reserve Policy will be implemented in concert with the other governance and financial policies of CIS and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.

Accounting Treatment

All purchased investments shall initially be recorded at cost. All investments acquired by donation to CIS shall initially be recorded at their fair market value as of the date of donation. Donated investments shall be recorded as unrestricted, temporarily restricted, or permanently restricted income and net assets based on the existence or absence of such restrictions, as defined earlier.

Subsequent to acquisition, it shall be the policy of CIS to carry all equity securities with readily determinable fair market values and all debt securities at their market values. Adjustments to market value shall be made in the accounting records and financial statements of CIS on a monthly basis.

Adjustments to market value result in unrealized gains and losses on investments. Such gains and losses resulting from contributed investments shall be classified as unrestricted, temporarily restricted, or permanently restricted based on the existence or absence of explicit restrictions on

such appreciation and depreciation from the donor, as defined earlier.

The Finance Director shall maintain a schedule of investments and reconcile this schedule with the general ledger and with investment account statements on a monthly basis. The schedule of investments shall include the following information with respect to each investment:

Date acquired

Method of acquisition (purchase or donation)

Cost or basis at acquisition

Description of investment

Interest rate (if applicable)

Date of maturity (if applicable)

Holder/issuer of security

Current market value

Unrealized gain or loss

Accrued interest receivable (if applicable)

Income received, year-to-date (i.e.: interest, dividends, etc.)

Inventory

Inventory at affiliate warehouses will be recorded as received through in-kind donation forms. Every employee with access to the warehouse will sign in and out on the sign in sheet at the entrance. All of the goods maintained at the sites will be signed for when they are given to an individual by the site coordinator. Remaining supplies at the end of the school year will be considered as such and will not carry a value on the balance sheet.

Receiving Reports

Any goods or services delivered directly to the site will be signed for by the responsible individual and the delivery receipt will be given to the accounting department. Products picked up from outside suppliers will also have the signed receipt that will go to the accounting department. This assists the accounting department with verifying that the good or service was actually received and by whom. In the NE and West office, signed delivery receipts will be turned in to the Executive Director for processing.

Fixed Asset Management

Equipment

The Director of Operations maintains a complete list of all of the assets of the organization. The Executive Directors of the NE Affiliate and Western Affiliate provide updates and tracking information for the assets that are in their region to the Director of Operations in the State Office. All assets are listed by location and / or who has possession of the asset. Assets are tracked and monitored through the HRIS software.

Capitalization Policy

Physical assets acquired with unit costs in excess of \$2,500 are capitalized as fixed assets on the financial statements. Items with unit costs below this threshold shall be expensed in the period purchased. Assets acquired as a set or as part of an overall specified (i.e. capital) project will be capitalized as a group and not reviewed for individual value of each asset.

Capitalized fixed assets are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later.

Contributed Assets

Assets with fair market values in excess of \$2,500 that are contributed to CIS shall be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold shall be expensed in the year contributed. Assets acquired as a set or as part of an overall specified (i.e. capital) project will be capitalized as a group and not reviewed for individual value of each asset.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later. This does not apply to certain specified donated items such as items to be auctioned.

Receipt of Newly Purchased Equipment and Furniture

At the time of arrival, all newly purchased equipment and furniture shall be “eyeballed” for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the vendor immediately.

Depreciation and Useful Lives

All capitalized assets are maintained in the special fixed assets account group and are not to be included as an operating expense. Fixed assets are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, not including the month of acquisition. The month following that of acquisition will count as the first full month (example: an asset purchased on the 15th day of the fifth month shall have 7 full months of depreciation (seven-twelfths of one year) recorded for that year.

Estimated useful lives of capitalized assets shall be determined by the Accounting Department in conjunction with the department or employee that shall utilize the asset. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purposes:

Furniture fixtures and equipment = up to 5 years

General office equipment 5 yrs.

Computer hardware and peripherals 3-5 yrs.

Computer software 2-3 yrs.

Leased assets = life of lease

Leasehold Improvements = remaining lease term

For accounting and interim financial reporting purposes, depreciation expense will be recorded on a monthly basis.

Repairs of Fixed Assets

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of

property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

Dispositions of Fixed Assets

In the event a non-expendable asset is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing. If money is received for the asset, then the difference between the money received and the "book value" (purchase price (or contributed value) less depreciation) of the asset will be recorded as a loss if the money received is less than the book value and a gain if the money received is more than the book value.

Write-Offs of Fixed Assets

The CEO approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the Finance Director. If not located, this property will be written off the books with the proper notation specifying the reason.

Leases

Classification of Leases

It is the policy of CIS to classify all leases in which the Organization is a lessee as either capital or operating leases. CIS shall utilize the criteria described in Statement of Financial Accounting Standards No. 13 in determining whether a lease is capital or operating in nature. Under those criteria, a lease shall be treated as a capital lease if, at the time of entering into the lease, any of the following factors are present:

The lease transfers ownership to CIS at the end of the lease term;

The lease contains a bargain purchase option;

The lease term is equal to 75% or more of the estimated economic life of the leased property; or

The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using, as the interest rate, the lesser of CIS's incremental borrowing rate or, if known, the lessor's implicit rate).

All leases that do not possess any of the four preceding characteristics shall be treated as operating leases. In addition, all leases that are immaterial in nature shall be accounted for as operating leases.

Accounting for Leases

All leases that are classified as operating leases and immaterial capital leases shall be accounted for as expenses in the period in which the obligation to make a lease payment is incurred. For leases with firm commitments for lease payments that vary over the term of the lease (i.e. a lease with fixed annual increases that are determinable upon signing the lease), the amount that CIS shall recognize as monthly lease expense shall equal the average monthly lease payment over the entire term of the lease. Differences between the average monthly payment and the actual monthly payment shall be accounted for as an asset or liability of CIS.

All leases that are classified as capital leases shall be treated as fixed asset additions of CIS. As such, upon the inception of a capital lease, CIS shall record a fixed asset and a liability under the lease, based on the net present value of the minimum lease payments (or the fair value of the leased asset, if it is less than the present value of the lease payments). Periodic lease payments shall be allocated between a reduction in the lease obligation and interest expense. The fixed

asset recorded under a capital lease shall be depreciated over the term of the lease, using the straight-line method of depreciation.

CIS shall also maintain a control list of all operating and capital leases. This list shall include all relevant lease terms.

Contributed Assets Held for Special Events

CIS special events include activities such as auctions and raffles to help raise contributions. CIS receives donated items from time to time for the purpose of utilizing them for raising funds at Special Events. These items may be intended for auction, raffle or sale. Please see previous section In-Kind Contributions, for more details on the contribution recognition.

Items procured for the events (such as wine or tickets to an event) and held for 180 days or more before or after the event are recorded as auction inventory and a contribution based on the fair value of the items donated upon receipt. Once the auction has occurred the organization would record cash, reduce the value of the auction inventory and then either increase or decrease the original contribution depending on if the items were auctioned for more or less than the fair value of the donated item. If items are held for longer than 180 days and are over a value of \$2,500 those items are recorded as assets and held in special events inventory. Inventory items are recorded at Fair Market Value (as described previously) and are held without depreciation until use or sale at an intended event. If the items are unable to be sold, they are written off at salvage value of \$0 and donated for general use back to the organization.

If the items provided to the organization by a donor are specified for another entity, are intend for another purpose or carry with them a restriction then the transaction is considered an agency transaction because the organization receiving the donation does not have variance power (the ability to choose the ultimate beneficiary). As a result, the organization first receiving the donation would record an asset and corresponding liability and would then reduce the asset and liability once the donation is transferred to the ultimate beneficiary. No contribution would be recognized.

Liabilities Related Policies

Accrued Liabilities

Identification of Liabilities

The accounting department shall establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that shall be accrued by CIS at the end of an accounting period are:

Salaries and wages

Payroll taxes

Vacation pay (see policy below)

Rent

Interest on notes payable

In addition, CIS shall record a liability for deferred revenue (revenue received but not yet earned) in accordance with the revenue recognition policies described elsewhere in this manual.

Adjustments to deferred revenue accounts shall be made monthly.

Accrued Leave

Personnel policies of CIS allow, full time employees to carry forward eighty (80) hours of unused leave per calendar year. Unused vacation time is payable to an employee upon termination of employment up to a maximum of forty (40) hours for full time employees or the balance of an employee's time off with pay, whichever is less. Upon termination of employment, an employee with a negative vacation balance agrees to reimburse the organization for the cost of the advance.

Accordingly, it shall be the policy of CIS to record a liability for accrued leave to which employees are entitled. The total liability at the end of an accounting period shall equal the total earned but unused hours of leave, multiplied by each employee's current hourly pay rate. Leave that does not "vest" with employees (i.e. leave that is not paid to employees if unused at the time of termination of employment), shall not be accrued as a liability of CIS.

Notes Payable

It is the policy of CIS to maintain a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule shall be based on the underlying loan documents and shall include all of the following information:

- Name and address of lender
- Date of agreement or renewal/extension
- Total amount of debt &/or available credit
- Amounts and dates borrowed
- Description of collateral, if any
- Interest rate
- Repayment terms
- Maturity date
- Address to which payments should be sent
- Contact person at lender
- Accounting and Classification

An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next year shall be classified as a current liability in the statement of financial position of CIS. The principal portion of payments due beyond one year shall be classified as long-term/non-current liabilities in the statement of financial position.

Demand notes and any other notes without established repayment dates shall always be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period. A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

Non-Interest-Bearing Notes Payable

As a charitable organization, CIS may from time to time receive notes payable that do not

require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, it shall be the policy of CIS to record contribution income for any unpaid interest.

For demand loans, recording of interest expense and contribution income shall be performed at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid by CIS.

For loans with fixed maturities or payment dates, the note payable shall be recorded at the present value of the future principal payments, using as a discount rate of the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid by CIS. The difference between the cash proceeds of the note and the present value shall be recorded as contribution income in the period the loan is made. Thereafter, interest expense shall be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that shall be repaid.

Policies Associated with Financial and Tax Reporting

Month End Close Process

The month-end closing process consists of completing transactions and reconciling all accounts. Staff will have certain time frames to enter new transactions and to make changes and apply approvals on transactions that will be posted to the month being closed. For each month's accounting information and reports to be meaningful, it is desirable to have all of the financial transactions that relate to a month posted to that month. In order to accomplish this, the month is held open for posting transactions for a limited number of days after the end of the month. The accounting staff use a detailed checklist of activities to be completed each month. The review and close of each account is monitored based on the policies described previously in this manual.

Following the close of a month the Finance Director prepares a month end package. The package includes all areas of finance that have been reviewed including Cash, Revenues, Expenses Assets, Liabilities and Net Assets. The package is submitted to the CEO for review and approval. The CEO audits the package each month by requesting sections and examples of items needing additional review.

Standard Financial Statements of the Organization

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the organization. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic financial statements of CIS that are maintained on an organization-wide basis shall include:

Statement of Financial Position - reflects assets, liabilities and net assets of the organization and classifies assets and liabilities as current or non-current/long-term

Statement of Activities - presents support, revenues, expenses, and other changes in net assets of the organization, by category of net asset (unrestricted and restricted)

Budget to Actual Comparison – presents revenues and expenses compared to budget amounts for the same time period

Statement of Cash Flows - reports the cash inflows and outflows of the organization in three

categories: operating activities, investing activities, and financing activities

Frequency of Preparation

The objective of the accounting department is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies shall apply:

A standard set of financial statements described in the preceding section shall be produced on a monthly basis, by the 30th business day of each month. The standard set of financial statements described in the preceding section shall be supplemented by the following schedules:

Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts.

Review and Distribution

All financial statements and supporting schedules shall be reviewed and approved by the CEO prior to being issued by the Accounting Department. After approval by the CEO, a complete set of monthly financial statements, including the supplemental schedules described above, shall be distributed to the following individuals:

CEO

Finance Committee

Board of Directors

Affiliate Executive Directors and any other employee with budget-monitoring responsibilities.

The reports will be completed and emailed monthly and financial reports will be made available upon request. This includes the Statement of Financial Position, Statement of Support, Revenue and Expenses, and Revenue & Expenses – Budget vs. Actual along with any other reports requested.

At the board of directors meeting, a set of CIS financial statements and supplemental schedules shall be distributed to the entire board of directors.

Annual Financial Statements

A formal presentation of the Organization's annual financial statements shall be provided by the Independent Auditor to the full Board of Directors at the Organization's board of directors meeting. This presentation will be preceded by a meeting with CIS's Finance Committee, at which the Finance Committee will vote to accept or reject the annual financial statements. See separate policies regarding the annual audit under "Financial Management Policies."

Government Returns

To legitimately conduct business, CIS must be aware of its tax and information return filing obligations and comply with all such requirements of federal, state and local jurisdictions. Filing requirements of CIS include, but are not limited to, filing annual information returns with IRS, annual reports for corporations, property tax returns, income tax returns, information returns for retirement plans, annual reporting of compensation paid, and payroll tax withholding tax returns.

Filing of Returns

It is the policy of CIS to become familiar with the obligations in each jurisdiction and to comply with all known filing requirements. The Finance Director shall be responsible for identifying all filing requirements and assuring that CIS is in compliance with all such requirements.

It is also the policy of CIS to file complete and accurate returns with all authorities. CIS shall make all efforts to avoid filing misleading, inaccurate or incomplete returns.

Filings made by CIS include, but are not limited to, the following returns:

Form 990 - Annual information return of tax-exempt organizations, filed with IRS. Form 990 for CIS is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.

Form 990-T - Annual tax return to report CIS's unrelated trade or business activities (if any), filed with IRS. Form 990-T is due on the fifteenth day of the fifth month following year-end. An automatic 6-month extension of time to file Form 990-T may be obtained by filing Form 8868.

Form 5500 – If implemented an annual return for CIS's employee benefit plans. Form 5500 is due July 31, but a request for extension of time to file may be filed.

Personal Property Tax Returns - Filed with the Clark County Nevada to report personal property and officers of the corporation. CIS's personal property tax return is due July 31.

W-2's and 1099's - Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to federal government by February 28.

Form 941 - Quarterly payroll tax return filed with IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter. CIS's fiscal and tax year-end is June 30. All annual tax and information return of CIS (Form 990, Form 990-T) are filed on the accrual basis of reporting.

Federal and all applicable state payroll tax returns are prepared by the Organization's payroll company and verified by the DOF.

It is the policy of CIS to comply with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each CIS employee.

Public Access to Information Returns

Under regulations that became effective in 1999, CIS is subject to federal requirements to make the following forms "widely available" to all members of the general public:

The three most recent annual information returns (Form 990), [excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A], and CIS's original application for recognition of its tax-exempt status (Form 1023 or Form 1024), filed with IRS, and all accompanying schedules and attachments.

Unrelated Business Activities

Identification and Classification

It is the policy of CIS to properly identify and classify income-producing activities that are unrelated to the Organization's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts shall be segregated in separate accounts in the general ledger of CIS in order to facilitate tracking and accumulation of unrelated trade or business activities.

Reporting

It is the Policy of CIS to file IRS Form 990-T to report taxable income from unrelated trade or business activities. Form 990-T is not subject to any public access or disclosure requirements. Accordingly, it is the policy of CIS not to distribute copies of Form 990-T to anyone other than

management of the Organization.

Annual Audit

Role of the Independent Auditor

It is the policy of CIS to arrange for an annual audit of the Organization's financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by CIS will be required to communicate directly with the Organization's Finance Committee upon the completion of their audit. In addition, members of the Finance Committee and Executive Committee are authorized to initiate communication directly with the independent accounting firm.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Board of Directors by the independent accounting firm at the Organization's quarterly board of directors meeting, after the financial statements have been reviewed and approved by the Finance Committee.

Periodic Review and Selection of the Auditor

CIS shall review the selection of its independent auditor in the following circumstances:

Anytime there is dissatisfaction with the service of the current firm

When a fresh perspective and new ideas are desired

Every 5 years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every five years; simply to re-evaluate the selection)

The selection of an accounting firm to conduct the annual audit is a task that is taken very seriously.

The following factors shall be considered by CIS in selecting an accounting firm:

The firm's reputation in the nonprofit community

The depth of the firm's understanding of and experience with not-for-profit organizations [and federal reporting requirements under OMB Circular A-133]

The firm's demonstrated ability to provide the services requested in a timely manner

The ability of firm personnel to communicate with Organization personnel in a professional and congenial manner

If CIS decides to prepare and issue a written Request for Proposal (RFP) to be sent to prospective audit firms, the following information shall be included:

Period of services required

Type of contract to be awarded (fixed fee, cost basis, etc.)

Complete description of the services requested (audit, management letter, tax returns, etc.)

Identification of meetings requiring their attendance, such as staff or Board of Director meetings

Organization chart of CIS

Chart of account information

Financial information about the organization

Copy of prior year reports (financial statements, management letters, etc.)

Identification of need to perform audit in accordance with OMB Circular A-133

Other information considered appropriate

Description of proposal and format requirements

Due date of proposals

Overview of selection process (i.e. whether finalists will be interviewed, when a decision shall be made, etc.)

Identification of criteria for selection

Minimum Proposal Requirements from prospective CPA firms shall be:

Firm background

Biographical information (resumes) of key firm member who will serve CIS

Client references

Information about the firm's capabilities

Firm's approach to performing an audit

Copy of the firm's most recent quality/peer review report, including any accompanying letter of findings

Other resources available with the firm

Expected timing and completion of the audit

Expected delivery of reports

Cost estimate including estimated number of hours per staff member

Rate per hour for each auditor

Other information as appropriate

In order to narrow down the proposals to the top selections, the Finance Director shall meet with the prospective engagement teams from each proposing firm to discuss their proposal. Copies of all proposals shall be forwarded to each member of the Finance Committee. After the Finance Director narrows down the field of prospective auditors to three firms, final interviews of each firm are conducted by the Finance & Audit Committee, who makes the final recommendation to the board of directors for approval.

Preparation for the Annual Audit

CIS shall be actively involved in planning for and assisting with the Organization's independent accounting firm in order to ensure a smooth and timely audit of its financial statements. In that regard, the accounting department shall provide assistance to the independent auditors in the following areas:

Planning - The Finance Director is responsible for delegating the assignments and responsibilities to accounting staff in preparation for the audit. Assignments shall be based on the list of requested schedules and information provided by the independent accounting firm.

Involvement - Organization staff will do as much work as possible in order to assist the auditors and, therefore, reduce the cost of the audit.

Throughout the audit process, it shall be the policy of CIS to make every effort to provide schedules, documents and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the audited financial statements of CIS, from its independent auditor, the Finance Director shall perform a detailed review of the draft, consisting of the following procedures:

Carefully read the entire report for typographical errors

Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of CIS

Review each footnote for accuracy and completeness

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the Finance Director. It shall also be the responsibility of the Finance Director to review and respond in writing to all management letter or other internal control and compliance report findings and recommendations made by the independent auditor.

Financial Management Policies

Budgeting

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the organization's financial and human resources. A budget is a management commitment of a plan for present and future organizational activities that will ensure survival. It provides an opportunity to examine the composition and viability of the organization's programs and activities simultaneously in light of the available resources.

Preparation and Adoption

It is the policy of CIS to prepare an annual budget on the accrual basis of accounting.

The Finance Director will prepare worksheets for the State, South, West and NE offices to work from for their budget preparation during the month of January each year. Budgets proposed and submitted by each department should be accompanied by a narrative explanation of the sources and uses of funds and explaining all material fluctuations in budgeted amounts from prior years.

After appropriate revisions and a compilation of all department budgets by the Finance Director, a draft of the organization-wide budget, as well as individual department budgets, is presented to the CEO for discussion, revision, and initial approval.

The revised draft is then submitted to the Finance Committee of the Board of Directors, and finally to the entire Board of Directors for adoption. Once the budgets are completed and reviewed, they are combined into a consolidated budget for approval by the Board of Directors at their annual meeting in May.

It is the policy of CIS to adopt a final budget at least 30 days before the beginning of the Organization's fiscal year. The purpose of adopting a final budget at this time is to allow adequate time for the accounting department to input the budget into the accounting system and establish appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts) to ensure proper classification of activities and comparison of budget versus actual once the year begins.

Monitoring Performance

It is the policy of CIS to monitor its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with the monthly financial reporting process.

On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be made available by the accounting department to each employee with budgetary responsibilities. These individuals shall be responsible for responding with an explanation of all budget variances in excess of twenty percent on a quarterly basis.

Insurance

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of CIS.

It is the policy of CIS to maintain adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, machinery and other items of value.

Coverage Guidelines

As a guideline, CIS will arrange for the following types and levels of insurance as a minimum:

Comprehensive (General & Professional) Liability = \$1,000,000

Automotive Liability = \$1,000,000

Volunteers or Employee liability (EPLI) = \$1,000,000

Umbrella Policy (with Fire and Water Damage Coverage for all items with acquisition cost greater than \$1,000) = \$1,000,000

Directors and Officers = \$1,000,000 (with an appropriate deductible level)

Crime Policy = \$100,000

Workers' Compensation and Employers' Liability = to the extent required by law

CIS shall maintain a detailed listing of all insurance policies in effect. This listing shall include the following information, at a minimum:

Description (type of insurance)

Agent and insurance company, including all contact information

Coverage and deductibles

Premium amounts and frequency of payment

Policy effective dates

Date(s) premiums paid and check numbers

Grant Finance Management

Files will be maintained in alphabetical order by year for all approved grant applications. When a grant is received, the original copy of the grant is given to the person in charge of the grant reporting and maintenance for that branch of the organization. A second copy of the grant and a budget (if any) for that grant will be given to the accounting department. The accounting department will maintain copies of all grant reports and applicable draw-downs in an alphabetical file by year for audit purposes.

A Grants Pipeline will be maintained as a comprehensive database of grants. This pipeline will include minimally, grants received, grants pending, upcoming applications, a calendar of submission deadlines, a reporting calendar, a record of declined grants and potential prospects. This pipeline will be updated monthly and be made available to Affiliate EDs, the development team and the CEO. A snapshot of this pipeline will be provided to the Board of Directors quarterly.

Political Intervention

Prohibited Expenditures

Consistent with its tax-exempt status under the Internal Revenue Code, it is the policy of CIS that the Organization shall not incur any expenditure for political intervention. For purposes of this policy, political intervention shall be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the federal, state or local level. Political intervention does not include lobbying activities, defined as the direct or indirect support or opposition for legislation, which is not prohibited under the Internal Revenue Code for CIS. Examples of prohibited political expenditures include, but are not limited to, the following:

Contributions to political action committees

Contributions to the campaigns of individual candidates for public office
Contributions to political parties
Expenditures to produce printed materials (including materials included in periodicals) that support or oppose candidates for public office
Expenditures for the placement of political advertisements in periodicals

Endorsements of Candidates

It is the policy of CIS not to endorse any candidates for public office in any manner, either verbally or in writing. This policy extends to the actions of management and other representatives of CIS, when these individuals are acting on behalf of, or are otherwise representing, the Organization.

Prohibited Use of Organization Assets and Resources

It is the policy of CIS that no assets or human resources of the organization shall be utilized for political activities, as defined above. This prohibition extends to the use of Organization assets or human resources in support of political activities that are engaged in personally by board members, members of management, employees, or any other representatives of CIS. While there is no prohibition against these individuals engaging in political activities personally (on their own time, and without representing that they are acting on behalf of the Organization), these individuals must at all times be aware that Organization resources cannot at any time be utilized in support of political activities.

Record Retention

It is the policy of CIS to retain records as required by law and to destroy them when appropriate. The destruction of records must be approved by the CEO and logged into the Organization's Destroyed Records Log. Communities In Schools, Inc.'s files contain valuable reference material, which should be organized and readily accessible. The formal records retention policy of CIS is as follows:

Accident reports/claims (settled cases) = 7 Years
Accounts payable ledgers and schedules = 7 Years
Accounts receivable ledgers and schedules = 7 Years
Audit reports = Permanently
Bank reconciliations = 3 Years
Bank Statements = 3 Years
Chart of Accounts = Permanently
Cancelled Checks = 7 Years
Contracts, mortgages, notes and leases:
Expired 7 Years
Still in effect Permanently
Correspondence:
General = 2 Years
Legal and important matters only = Permanently
Deeds, mortgages and bills of sales = Permanently
Depreciation schedules = Permanently
Duplicate deposit slips = 3 Years
Employment applications = 1 Year
Financial statements: Year-end Permanently
Garnishments = 7 Years

General ledgers/year end trial balance = Permanently
Insurance policies (expired) = 3 Years
Insurance records (policies, claims, etc.) = Permanently
Internal audit reports = 3 Years +
Inventories of products, materials and supplies = 7 Years
Invoices (to customers, from vendors) = 7 Years
Journals = Permanently
Minute books of directors, bylaws and charters = Permanently
Notes receivable ledgers and schedules = 7 Years
Payroll records and summaries = 7 Years
Personnel records (terminated) = 7 Years
Petty cash vouchers = 3 Years
Physical inventory tags = 3 Years
Property records (incl. depreciation schedules) = Permanently
Purchase orders = 1 year
Receiving sheets = 1 Year
Retirement and pension records = Permanently
Subsidiary ledgers = 7 Years
Tax returns and worksheets, examination reports and other documents relating to determination of income tax liability = Permanently
Time sheets/cards = 7 Years
Trademark registrations and copyrights = Permanently
Voucher register and schedules = 7 Years
Withholding tax statements = 7 Years
The above minimum retention periods are applicable regardless of whether such records are in paper or electronic format.

Employee Reimbursement Procedures

Please use the electronic version of the employee reimbursement form provided to you.

Whenever possible and/or appropriate, use the organization's 501(c)3 tax exempt letter to avoid paying non-reimbursable state sales tax

The following procedures are to be followed when completing the form:

Name (first and last)

Date of receipt

Vendor Name

Description of purchase

Amount of purchase

Your immediate supervisor will complete the portions "Source of Payment, Affiliate, Account # and Class".

This is an excel document. If the information is filled out correctly it will calculate everything for you. Please verify that all information is filled out correctly and the amount due is correct.

If there are multiple receipts, please tape them to an additional sheet of paper.

Employee signature is required for request to be complete.

Supervisor signature is required for processing of payment.

If you have mileage, then you would attach your mileage log (also an electronic form provided to

you) and add to the reimbursement form (see example on form). If this form is filled out correctly, it will also calculate your total reimbursement. Please verify all information is correct and receipts are attached.

Employee Reimbursement forms need to be turned in by the first week of the following month for immediate processing. If you have an extenuating circumstance in which you would need to be reimbursed sooner, please submit your request to your supervisor for approval.

Section 3: Grants

Grant Procedures

The Director of Grants and Program Support will maintain an active grants pipeline which documents grants received, pending applications and upcoming applications on an annual cycle. This document will be available to all affiliate ED's, the development team and the CEO. This pipeline will be maintained in NetSuite and accessible to anyone with a NetSuite Login.

Grant Research and Prospect Identification

The Director of Grants and Program Support and the Grants Manager regularly research and update prospect pipeline to identify new grant opportunities for all affiliates and special initiative funding opportunities.

The Grants Department will accept grant opportunities from affiliate leadership. For review, grants opportunities must be submitted in a timely fashion for review to the Director of Grants & Program Support. Grants will be reviewed for organizational/program fit and geographic focus. Once reviewed, eligible grants will be added to the pipeline. Grant opportunities with a tight turn around (2 weeks or less) may require additional writing and/or submission report from the benefitting affiliate.

Grant Writing and Submission

Grants under \$25,000 will be written by the Grants Manager and reviewed by Grants and Program Support Director. Grants over \$25,000 will be written by Director of Grants & Program Support. When the proposal is ready for submission, it will be delivered by the funder's specified preferred mechanism. In some cases, it may be an in-person delivery by the Board President, CEO, Director of Grants and Program Support, or other CISN staff member. In some cases, where capacity of the Grants Department is limited, Affiliates may submit grant proposals directly. These grants will then be submitted to the Grants Department for ongoing tracking and management.

Grant Reporting and Post-Award Management

The Grants Department will maintain hard copy and electronic files with all documents needed for submission. Upon receipt of award, grant information will be updated in NetSuite. A grant lead from the state office will be assigned to each grant. Grant reporting guidelines will be entered into NetSuite by the grant lead upon receipt of the grant. Responsible parties will be tagged for reporting purposes. Grant reporting requirements/information must be submitted to the grants department a week in advance of the submission date of the report. It is the responsibility of the benefitting affiliate to assign a reporting lead and to understand reporting requirements of all grants received. These requirements will be outlined in the Grants Info sheet, created and disseminated upon receipt of each grant. The Grants Department will work with all necessary staff to collect data needed for accurate and timely reporting. The Grants Department will work directly with the Finance department on grant financial reporting.

When a grant is awarded, the grants department will create and disseminate a Grant Info Sheet which outlines the dollar amount, purpose and reporting requirements for the grant. Affiliates will identify and assign a Grant/Reporting lead for each grant received. This lead will be noted

on the Grant Info Sheet. Copies of the final award documents, proposal and reporting requirements will be stored on the Shared Drive folder accessible to organization and affiliate leadership and the finance team.

Grant Correspondence

Director of Grants and Program Support will be copied on all correspondence regarding the grant so that records of contact with the funder may be put on file. This includes internal conversations about grant staff positions.

Donor Perfect Entries

The Development and Event Manager will create Donor Perfect record for funded grants. The Grants Department will ensure Donor Perfect records are updated including details of contacts, application/submission dates, and funding history.

Donor Recognition

The Director of Grants and Program Support will submit thank you letters and letters of acknowledgement for funds received for statewide support. Affiliates will submit thank you letters to affiliate specific funders and will provide the Director of Grants and Program Support signed copies of letters for documentation in grant files.

Authorized Signatures

For any grant award or gift received totaling \$50,000 or less, the acknowledgement can be signed by the Director of the appropriate Department; mostly: Director of Grants and Program Support and/or Resource Development Director. For awards that exceed \$50,000, the CEO or Board President is authorized to sign.

Allowable Costs

Allowable costs will be outlined prior to the grant proposal submission to ensure fit. Following the receipt of award, allowable costs will be outlined in the Grant Info sheet. It is the responsibility of the benefitting affiliate to understand and monitor costs associated with the grant. Unless explicitly stated in the grant request, gift cards are not an allowable cost for grants.

Statewide Data Monitoring Procedures

I. Introduction

The following document outlines the procedures for CIS of Nevada's Statewide Data Monitoring Procedures. It details the process and policies put in place surrounding data monitoring for CIS of Nevada's Southern Nevada, Western Nevada and Northeastern Nevada Affiliate.

II. Purpose

The purpose of this document is to establish a statewide protocol for recording and reporting on data for Communities In Schools of Nevada that align with TQS standards and promote fidelity to our model and illustrate accurate impact our program has in the schools we serve.

III. State Monitoring Policy

CIS of Nevada State Office will monitor several pieces of data from statewide affiliates.

- Grant-specific data

- Documentation demonstrating completion of data verification procedures and parent/guardian consent form verifications procedures. (See section XII)
- Affiliates are entering the required data in a time-sensitive manner as outlined in the CISDM Milestones calendar attached. (example: monthly check-ins are completed monthly).

IV. Security and Confidentiality

CIS of Nevada takes data security and confidentiality extremely seriously. Therefore, CIS of Nevada has put in place important data security and confidentiality measures including:

- Data will be stored in a secure cloud-based server.
- Access to the cloud-based server will be available to only designated staff with passwords and passwords will be updated on a regular basis.
- Designated staff will sign data-confidentiality agreements upon being on-boarded.
- Log-on/log off procedures as outlined by CIS of Nevada’s employee manual.
- Employees who are no longer employed by CIS of Nevada and/or no longer need access to sensitive data will be deactivated within 72 hours of them no longer needing access.

V. Data Sharing Policy

Data will be shared with certain partners and community leaders when it pertains to grant applications for the CIS of Nevada community. This will be clearly detailed in written partner agreements and will include what data is to be shared and under what conditions. Data will be requested in written form, and requests will be responded to by CIS of Nevada within twenty days of receipt of request. No other data will be shared per CIS of Nevada’s data security and confidentiality requirements with the exception of special requests at the consideration of the CIS of Nevada CEO.

VI. Authorized Position(s)

CIS of Nevada authorizes specific positions to conduct data and document reviews and verifications for CIS of Nevada. At the affiliate level, Data Managers, Program Directors and Affiliate Executive Directors will have access to CISDM for purposes of monitoring and auditing Site Coordinator and Affiliate data. In the State Office, the Director of Grants and Program Support, the Grants Manager and the CEO/State Director will have access to data for the purposes of auditing, monitoring and reporting.

Data Contacts – The State Office and Affiliates will assign a data point of contact to attend monthly statewide data meetings.

2020-2021 POCs

State – Director of Grants and Program Support, Laura Meyer
 Grants Manager – Kendal Sarnecky
 Southern – Data Manager, Gina Campbell
 Northeastern – Data Manager, Melissa Garcia
 Western – Data Manager, Natalie Allin

VII. TQS Requirements

The following requirement align the CIS of Nevada data policy and procedure with National

TQS requirements.

VIII. Data Management

CIS affiliates use the system provided by the national CIS office, or an alternative database approved by the national office, to uniformly collect and maintain information as required by Student Support & General Youth Services Standards.

IX. Provisioning and Deprovisioning Accounts

Staff accounts are added as part of the on-boarding procedure for CIS of Nevada. Data Managers at the affiliate level add and remove users as necessary. New users are added as part of the hiring process. Inactive users are removed within 72 hours of terminating their employment with CIS of Nevada. Deactivation of CISDM accounts is included in the employment close-out checklist.

X. Staff Training on Data Entry

CIS of Nevada will provide CISDM training and on-boarding for site coordinators at the beginning of each school year/the beginning of their employment. This training will include data entry standards and system/software training. In addition to staff on-boarding, affiliates will offer data drop-ins as needed/assigned. Data trainings will be offered by the State office as needed on topics identified by the affiliates.

XI. Data Entry Milestones

CIS Site Coordinators will adhere to the CISDM Data Entry Milestones calendar updated at the beginning of each school year. In addition to meeting data entry metrics for support plans and assessments, Site Coordinators will ensure case-management notes, check-ins and tiered services are entered for the prior month by the second week of the following month.

Moderate Intensity students - at least one Check-In entry each month.

High Intensity students - at least 1 (preferably more) Check-In entries each week.

XII. Data Verification and Parental Consent Monitoring

TQS requires a random file audit of 4% of student files each year. Program Directors will complete data verification audits twice a year. These audits will ensure that all files contain valid parent/guardian consent. These audits will also review the following:

AFTER QUARTER 1 – Case File Audits

- Run the Parent/Guardian Consent Summary and filter the report for each school, site coordinator, and school year. You will use this report to verify the start and end dates that were entered in CISDM with the date that the consent form was actually signed.
- Verify that every enrolled and exited student for the current school year has a case file and a signed Parent/Guardian Consent Form in it. Make sure the form is dated. If the form is returned without a date, the site coordinator should have signed and initialed it the date it was received. Verify that the CISDM start date on the Parent/Guardian Consent Summary is the date that the parent/guardian signed the consent form.

- Randomly select 3 case files per school to verify that they contain all the necessary documents in the proper order in the case file. Refer to Case File Contents document. Review selected student files to verify the following.
 - **Enrollment Status** - Review official school record to determine student's enrollment status. Review Status column in Student TQS Data Report to confirm CISDM record is correct. If student is Inactive, confirm Student EOY/Closeout Status has been completed in CISDM.
 - **Student Support Plan** - Review Student Support Plan Entered column on TQS Data Report to confirm a support plan has been completed in CISDM. Review completed plan in CISDM for accuracy.
 - **Student Supports** - Tier II and/or III Supports column on TQS Data Report will indicate how many services have been entered for each student. Generate CISDM Case Managed Student Support Detail report. Review report for verification of number of supports, types of supports, service providers, etc.
 - **Student metrics** - Attendance, Behavior, Course Performance. Generate CISDM Metric Report for Attendance, Academic and Behavior. Review school academic record to ensure that metric data entered in CISDM reflects actual student school record data (i.e. GPA entered in CISDM reflects actual student GPA) Compare CISDM metric data entered for each applicable grading period with source data.
 - **Progress updates** - Generate CISDM Student Progress Report. Verify progress updates were entered for each applicable grading period.
- Document any findings for correction in Case File Audit and Data Verification Form.
- Check TQS Site Binder to ensure that all required documents are included in it.
- Complete the Case File Audit Review and Data Verification Form for each site coordinator.

DURING QUARTER 3 or 4 – Case File Audits

- Verify that any findings from the first case file audit have been corrected and document in Case File Audit and Data Verification Form.
- Randomly select 3 case files to verify that they contain all the necessary documents in the proper order in the case file. Refer to Case File Contents document. Review selected student files to verify the following.
 - **Enrollment Status** - Review official school record to determine student's enrollment status. Review Status column in Student TQS Data Report to confirm CISDM record is correct. If student is Inactive, confirm Student EOY/Closeout Status has been completed in CISDM.
 - **Student Support Plan** - Review Student Support Plan Entered column on TQS Data Report to confirm a support plan has been completed in CISDM. Review completed plan in CISDM for accuracy.

- **Student Supports** - Tier II and/or III Supports column on TQS Data Report will indicate how many services have been entered for each student. Generate CISDM Case Managed Student Support Detail report. Review report for verification of number of supports, types of supports, service providers, etc.
- **Student metrics** - Attendance, Behavior, Course Performance. Generate CISDM Metric Report for Attendance, Academic and Behavior. Review school academic record to ensure that metric data entered in CISDM reflects actual student school record data (i.e. GPA entered in CISDM reflects actual student GPA) Compare CISDM metric data entered for each applicable grading period with source data.
- **Progress updates** - Generate CISDM Student Progress Report. Verify progress updates were entered for each applicable grading period.

Section 4: Resource Development

Donor Acquisition Policy

Action Plan:

Step 1. Identify & qualify major gift leads, research potential CIS donor prospects – Top 25 List:

Task 1. Establish Capacity - Does the prospect have enough wealth to contribute a major gift? Research wealth indicators, ability to make a major gift to ensure prospect qualifies for Top 25 List.

Task 2. Profile prospect - Individual contact(s) and/or organization, establish geographic relevance – Nevada and affiliate region, identify interest, propensity - Does the prospect have a history of philanthropy? and affinity - Does the prospect have a connection to our cause; likelihood to give to CIS, contributes to an organization like ours – vested in education, gives to causes that benefit children etc.

Step 2. Create Donor Prospect - Top 25 list.

Task 1. Present Top 25 to CEO for feedback and share with Resource Development Task Force Committee for approval.

Task 2. Identify potential high-level CIS connector; RD Committee and Board Members who may be able to make introduction.

Task 3. Review list and coordinate ask with RD Committee and Board Members as needed

Step 3. Vet potential prospect donors and begin cultivation process

Task 1. Intro letter (Email or snail mail)

Task 2. Phone Calls – Follow-up to intro letter, ask prospect for introductory meeting to tell them more about CIS of Nevada programs and services. Multiple phone outreach (phone call #1, phone call #2, phone call #3)

Task 3. Touchpoint / Personal note - Invite prospect to a site visit

Task 4. Touch point / Personal note - #2 Follow-up to Site Visit & meeting

Goal: Schedule follow up touch base meeting within 1 month of initial meeting

If Unresponsive:

Final Phone Call #4 – make a last call attempt

Final letter #2 – send final letter – follow-up to intro letter

Review unresponsive prospect and decide with R&D Committee to remove from list, if there has been no movement and all connecting possibilities have been exhausted

Task 5. Move donor prospect to donor management system (Donor Perfect or NetSuite), input donor info, interest and summary of contact / meeting details, continue to cultivate and steward, move donor from prospect (out of Top 25 list)

Task 6. Add to email list – donor prospect information into Donor Perfect to sync with Constant Contact. Prospects will begin to receive CIS of Nevada Inside CIS Newsletter and all other eblasts, campaign appeal, unless otherwise specified (donor communication preference and stewardship strategy).

Donor Retention and Recognition Plan by Donor Giving Levels:

\$500 and under

General CIS of Nevada Thank You Letter

Weekly “Inside CIS” E-newsletter and organization eblasts; fundraising campaigns, updates/ thanks and general holiday e-cards

*Monthly Donors receive special treatment (newsletter, insider updates & briefings) and are cultivated differently. They do not receive solicitations (campaign ask eblast) and do not need acknowledgment thank you letters, every time they make their monthly gift. Monthly donors receive a special welcome letter for becoming a CIS sustainer (at onset of first gift) and receive an end of year statement in December, Gift Summary Tax Receipt, outlining all their monthly contributions - gift dates and gift amounts

\$500 - \$2,499

Weekly “Inside CIS” Newsletter and organization eblasts; fundraising campaigns, updates/ thanks and general holiday e-cards

RD Director to Personalized (first time donor) Welcome letter from CEO

Thank you email or Call from RD Director

RD Director Invite to Site Visit

RD Director to Send Handwritten Thank You Notecard

Events and Dev Manager to Flag in Donor Perfect for Holiday/End of Year Card

RD Director to send Annual Student Success Story

Annual Report recognition/distribution Gifts

\$2,500 - \$10,000

Weekly “Inside CIS” Newsletter and organization eblasts; fundraising campaigns, updates/ thanks and general holiday e-cards

RD Director to Personalize (first time donor) Welcome letter from CEO

Thank you email or Call from RD Director

RD Director Invite to Site Visit

RD Director to Send Handwritten Thank You Notecard

Events and Dev Manager to Flag in Donor Perfect for Holiday/End of Year Card

RD Director to send Annual Student Success Story

Annual Report recognition/distribution (Resource Development Director & Marketing)

RD Director / Grants Director to send Impact Report

RD Director / ED to schedule and make Personal Donor Visits/Meetings

RD Special Event Invitation for 5K+ donors

RD Director to send Specialized Notes / Drawing / Quote from Student, Site Coord., etc.

Check Presentation / Special Donor Recognition for donors who give 5K+ or as applicable

Social Media post for 5K+ donor or event sponsors, recognition given as it applies

\$10,000 - \$49,999

Weekly “Inside CIS” Newsletter and organization eblasts; fundraising campaigns, updates/ thanks and general holiday e-cards

RD Director to Personalize (first time donor) Welcome letter from CEO

Thank you email or Call from RD Director
RD Director Invite to Site Visit
RD Director to Send Handwritten Thank You Notecard
Events and Dev Manager to Flag in Donor Perfect for Holiday/End of Year Card
RD Director to send Annual Student Success Story
Annual Report recognition/distribution (Resource Development Director & Marketing)
RD Director / Grants Director to send Impact Report
RD Director / ED to schedule and make Personal Donor Visits/Meetings
RD Special Event Invitation for 5K+ donors
RD Director to send Specialized Notes / Drawing / Quote from Student, Site Coord., etc.
Check Presentation / Special Donor Recognition for donors who give 5K+ or as applicable
Social Media post for 5K+ donor or event sponsors, recognition given as it applies
Donor Logo on CIS of Nevada Website for donors/sponsors who give 10K+, recognition given as it applies and/or Logo on Press Release (based on event sponsorship benefits)
Press Release - per request, special consideration for 10K+ donors based on significance of gift, if newsworthy for specific affiliate

\$50,000 - \$299,999

Weekly "Inside CIS" Newsletter and personalized emails on selected campaigns, updates/ thanks and general holiday e-cards
RD Director to Personalize (first time donor) Welcome letter from CEO
Thank you email or Call from RD Director and/or Grants Director/ED
CEO Invite to Site Visit
CEO Handwritten Thank You Notecard
Dev and Events Manager to Flag in Donor Perfect for Holiday/End of Year Card
RD Director Student Success Story
Annual Report recognition/distribution (Resource Development Director & Marketing)
RD Director / Grants Director to send Impact Report
RD Director/ED to schedule and make Personal Donor Visits/Meetings
RD Director to send Board Hosted /Special Events Invitation (Leadership Circle Invitation will be handled by Director of Strategic partnerships with the assistance of Events & Dev Manager)
RD Director to send Specialized Notes / Drawing / Quote from Student, Site Coord., etc.
Check Presentation / Special Donor Recognition
Social Media post(s) donor or event sponsor recognition, will vary based on donor agreement – some receive quarterly post
Donor Logo on CIS of Nevada Website
Advocacy/Policy Updates/Article Cultivations from RD Director or Strategic Partnership Director / Grants Director / ED's & CEO
Press Release, based on donor recognition preference / donor request and approval (FFW, RD Director/ Marketing)
Breakfast with the CEO (RD Director/CEO)

\$300,000 and Above

No general eblast, only personalized Weekly "Inside CIS" Newsletter from CEO/ED or customized emails on selected campaigns, updates/ thanks and general holiday e-cards
RD Director to Personalize (first time donor) Welcome letter from CEO

Thank you email or Call from ED/CEO/Board Chair
CEO Invite to Site Visit
CEO Handwritten Thank You Notecard
Events and Dev Manager to Flag in Donor Perfect for Holiday/End of Year Card
CEO Student Success Story
Annual Report recognition/distribution (Resource Development Director & Marketing)
RD Director / Grants Director to send Impact Report
CEO/ED Personal Donor Visits/Meetings
CEO Board Hosted /Special Events Invitation
RD Director to send Specialized Notes / Drawing / Quote from Student, Site Coord., etc.
Check Presentation / Special Donor Recognition
Social Media post(s) donor or event sponsor recognition, will vary based on donor agreement – some receive quarterly post
Donor Logo on CIS of Nevada Website
Advocacy/Policy Updates/Article Cultivations from RD Director or Strategic Partnership Director / Grants Director / ED's & CEO
Press Release, based on donor recognition preference / donor request and approval (FFW, RD Director/ Marketing)
Breakfast with the CEO (RD Director/CEO)
CEO to Solicit

Board/Special Donor

CEO /Board Chair/ ED Welcome / Thank You Call or Email
CEO /Board Chair/ ED Handwritten TY Note
CEO/R&D Board Hosted /Special Events
CEO/R&D/ED Personal Visits
Breakfast with the CEO (CEO/RD Director)
CEO / RD Director Solicitations
All other standard benefits and recognition as it applies, from 300K+ level
All donor outreach and stewardship will be initiated and proceed per the donors' preference.

Donor Management

Any monetary donations received in-person, by mail or electronically will be handled by the Finance Department for Gift Processing (Accountant & Finance Director), with the exception of OneCause donations, entry into Donor Management System will be handled Resource Development (Events & Development Manager). Copies of all checks will be made, endorsement stamped and placed in the safe in the Finance Director's office, copies and notice of incoming donations to be given to Resource Development Director, Director of Grants and ED/CEO, as appropriate. The Finance Department (Accountant) will enter checks and electronic deposits into Accounting System / Donor Management System. Acknowledgement thank you letters will be prepared by Resource Development (Events and Development Manager and RD Director when personalization is needed for major gift donors. Administrative Assistant will help as needed with sending letters) and copy of letter will be maintained in Donor Management System (scanned in Donor Perfect). All acknowledgement thank you letters will be sent within one week, of receipt of gift. Letters will be sent once a week on Tuesday for all donations received the previous Monday through Friday (so long as other extenuating circumstances do not

exist, such as exchange value or confirmation of donation intention). For sponsorship contributions and in-kind donations received for events with an exchange value, a tax letter will be sent at the conclusion of the event or after the exchange has taken place. Exchange value will be evaluated in all situations based on fair market value as defined by IRS and GAAP. An “acknowledgement” letter is considered the official acknowledgement of a donor’s gift and not all are tax receipts and serve only to “thank” the donor – for those that require tax receipt (Basic Rules for Tax Gift Receipt Letters: Tax receipt letters are required for Individual donations over \$75) and printed on Communities In Schools of Nevada letterhead. All acknowledgements letters requiring tax receipt contain the following:

The date the gift was received

Statement of donor intent (if necessary)

Either The amount donated (if cash or cash equivalents) Or a description of the in-kind gift (the value of the in-kind gift is for gift crediting and recognition purposes only)

Specific donor recognition language and benefits (as it applies for donors/sponsors)

IRS disclosure under the signature line that includes Statement that no goods or services were provided in return for the donation:

For General Donations - “For IRS Purposes: Communities In Schools of Nevada is a 501(c)3, Nevada non-profit organization, EIN# 88-0292094. No goods or services were provided in exchange for your contribution”

In Kind Donations – “For IRS purposes: Communities In Schools Nevada is a 501(c)3, Nevada non-profit organization, EIN# 88-0292094. No goods or services were provided in exchange for your contribution. Tax-deduction may be available, and value indicated is based on the stated value of the contribution”

Exchange of Goods and Services (i.e. auction items) – “For IRS purposes: Communities In Schools Nevada is a 501(c)3, Nevada non-profit organization, EIN# 88-0292094. Tax-deduction may be available based on the excess of the stated value of the contribution and the fair market value of exchanged items, but please consult a tax professional”

Acknowledgment of a gift is not the same as a tax receipt letter. An acknowledgement can be sent without a tax clause and should be considered for all donations received, to properly thank, steward and cultivate all CIS of Nevada donors. A “personal thank you” does not include financial information and is printed on Communities In Schools of Nevada letterhead, handwritten on CISN stationery, or emailed to the donor/representative of the funder.

Proposals and Agreements for Sponsorships and Donor Partnerships

Donor partnerships or sponsorship proposal over \$5,000 should include the following:

Funding Use

Program or event description

Program evaluation – if applicable

Reporting requirements – if applicable

Sponsorship Benefits – Outline Donor Recognition and Volunteer opportunities

*Signed agreement between sponsor and CIS of Nevada, as required.

Donor Retention and Stewardship Strategies

The Events and Development Manager will run weekly donation reports via Donor Perfect, reviewed by RD Director. The Events and Development Manager will send the report to the

CEO and Executive Directors to ensure new and returning donors receive appropriate outreach and recognition. Report will be provided every Monday.

(Process is automatic in Donor Perfect, Constant Contact sync/ plug-in in DP. Process will need to be revisited when we migrate to Netsuite) Updated database list will be given to the board annually to be reviewed and revised to ensure updated donor/partner records for touch base. CIS of Nevada Board will be provided a list of CIS of Nevada donors once per year (month TBD) and will be assigned contacts to call and thank for their support.

Notes from donor and potential donor meetings to be entered in Donor Perfect within a week of the meeting to ensure all appropriate CIS of NV staff have access to and knowledge of donor status

Notes from bi-weekly Resource Development meetings pertaining to donor updates and/or actionable items to be entered in Door Perfect contact section with scheduled follow updates as indicated and assigned to designated CIS of NV staff member to ensure timely follow up.

Marketing and Outreach Strategies

CIS E-newsletter and organization eblasts; fundraising campaigns, appeal updates/ thanks and general holiday e-cards to donor base and/or segmented email lists

Yearly CIS Report Cards, State and Affiliates with school year highlights- Sent in Q1 or Q2, depending on availability of CCSD data.

CIS of Nevada branding campaign(s) or mass marketing outreach, as outlined in strategic plan / AOP.

Section 5: Operations

Employee Purchasing Procedure

All purchase requests must be sent in writing to:

Southern Nevada: Irazu Velasquez (irazu@cisnevada.org)

State Office: Teri Saldana (teris@cisnevada.org)

Northeastern Nevada: Leslie Goicoechea (leslie@cisnevada.org)

Western Nevada; Site Coordinators; Salina Villegas (salina@cisnevada.org) Management Staff:

Auburn Harrison (auburn@cisnevada.org)

Please provide the following information:

Vendor name ex. Office Depot, Staples, Amazon, etc.

Item #

Description

Quantity

Name of employee requesting the purchase

If you have an extenuating circumstance in which you need to purchase an item or items outside of this procedure, a prior approval is needed from your immediate supervisor.

REMINDER: Use the organization's 501(c)3 tax exempt letter to avoid paying sales tax as this is NOT REIMBURSABLE.

Contract/Signature Policy

For grants and Resource Development gifts under \$50,000, the Director of the respective departments may sign on behalf of CIS of Nevada.

Per CIS of Nevada Bylaws, Executive Directors in each affiliate can enter into and sign contracts on behalf of their affiliate after discussing the nature of the contract with the CEO/State Director.

All other Directors may enter into and sign contracts on behalf of the organization upon the completion of:

Reviewing the contract with the Director of Finance if a monetary component exists to ensure proper budget allowances.

Circulating the contract for review to the CEO/State Director and the Director of Operations prior to signing and after budget approval.

Computer & Technology Asset Purchasing Policy

Purpose and Scope

The purpose of this policy is to identify guidelines for the use of Communities In Schools of Nevada (CIS of Nevada) technology and communication systems. This policy establishes a minimum standard that must be upheld and enforced by users of the organization's technology and communication systems.

The term "user" as used in these policies refers to employees (whether full-time, part-time or temporary), independent contractors, consultants, and any other user having authorized access to, and using any of the organization's computers or electronic communication resources.

Computer and electronic communications resources include, but are not limited to, host computers, file servers, stand-alone computers, laptops, printers, fax machines, phones, on-line services, E-mail systems, bulletin board systems, and all software that is owned, licensed or operated by CIS.

Acceptable Use Of Organization Property

Use of the organization's computers and electronic communications technologies is for programmatic and business activities of CIS. All use of such resources shall be in an honest, ethical, and legal manner that conforms to applicable license agreements, contracts, and policies regarding their intended use. Although incidental and occasional personal use of the organization's communications systems are permitted, users automatically waive any rights to privacy.

In addition, the information, ideas, concepts and knowledge described, documented or contained in the organization's electronic systems are the intellectual property of CIS. The copying or use of the organization's intellectual property for personal use or benefit during or after employment (or period of contract) with CIS is prohibited unless approved in advance by the CEO.

All hardware (laptops, computers, monitors, mice, keyboards, printers, telephones, fax machines, etc.) issued by CIS is the property of the organization and should be treated as such. Users may not physically alter or attempt repairs on any hardware at any time. Users must report any problems with hardware to the IT provider and to the CFO.

Storage of Back-Up Files

It is the policy of CIS to maintain back-up copies of electronic data files off-site in a secure, fire-protected environment. Access to back-up files shall be limited to individuals authorized by management.

Computer Replacement & Purchase

The purpose of this policy is to outline the process by which Communities In Schools of Nevada purchases, acquires, replaces, and disposes of laptops and other computer hardware equipment.

This policy applies to all full-time and part-time employees regarding all equipment purchased and issued by CIS of Nevada regardless of funding sources.

All computer equipment purchases must be coordinated with an Executive Director in the affiliates or the Director of Operations in the State Office before any purchases are made. Executive Directors shall request bids for all laptop computers from the Director of Operations. Upon receiving options, they will have the opportunity to approve the equipment before any purchase is made to ensure it fits within their budget. Once a laptop is ordered through the IT contractor, the State Administrative Assistant will coordinate with the contractor, so the appropriate licenses and software are installed. The IT contractor will deliver a user-ready machine to the State Administrative Assistant who will enter the computer into the organization's asset tracking system, including make, model and serial number. The State Administrative Assistant will also note which employee the machine will be delivered to.

For new and replacement computers, a designee in each affiliate will have the employee complete an equipment check out release form. These forms will be given to Human Resources to be kept in the employee's file.

Departments or affiliates receiving computer equipment as gifts from individuals, corporate sponsorships, and grants must work with the Director of Operations before accepting equipment donations. Equipment gifts will be reviewed to ensure that the gift may be utilized, and that ongoing support can be provided. All gifts will be cataloged in the CIS of Nevada asset tracker by the State Administrative Assistant.

All CIS of Nevada staff positions will be assigned one primary computer. The computer assigned to a user as their primary system will be the machine covered under the computer replacement cycle.

Computers will be replaced with a new standard laptop every four years if the health of the computer is failing and the IT contractor deems the machine unusable. Otherwise, budget will be allocated at that time for the machine though the user may continue to operate until the IT contractor deems the machine ready to recycle. A new standard machine will be provided for a newly created position if no other suitable machine is available.

Other technology hardware such as printers, docking stations and laptop accessories may be purchased through departmental supervisors in the State Office or at the discretion of Executive Directors in the affiliate offices as budgets allow. If these items are purchased, the State Administrative Assistant shall be notified to catalog.

The general guidelines for replacement of primary systems are:

- PC laptops will be purchased and given standard configuration and programming by the IT contractor. The price per machine shall not exceed \$800 for management staff and \$500 for hourly staff. Apple products shall not be purchased.
- New machines will have the current supported version of the Microsoft Office Suite, antivirus & antimalware software and cloud back-up as programmed by the IT contractor.
- New laptop setups do not include carrying cases or docking stations.
- A secondary monitor, keyboard, small printer, standing desk and mouse may be requested for administrative positions through departmental supervisors if the budget allows.
- All laptop purchases shall run through the IT contractor to secure lowest cost and centralized record-keeping while maintaining operational needs.

Disposal

Laptops shall be disposed of through the IT contractor who guarantees wiping each machine before recycling the laptop. Individual printers shall also be recycled by the IT contractor.

Cyber & IT Security Policy

1. INTRODUCTION

This Cyber & IT Security Policy is a formal set of rules by which CIS of Nevada Staff, volunteers, contractors and interns who are given access to company technology and information assets must abide.

The Cyber & IT Security Policy serves several purposes. The main purpose is to inform company users: employees, contractors and other authorized users of their obligatory requirements for protecting the technology and information assets of the company. The Cyber & IT Security Policy describes the technology and information assets that we must protect and identifies many of the threats to those assets.

The Cyber & IT Security Policy also describes the user's responsibilities and privileges, including:

Acceptable use

Rules of internet access

User limitations

Penalties and violation of the policy

This document also contains procedures for responding to incidents that threaten the security of the company computer systems and network.

2. WHAT ARE WE PROTECTING?

It is the obligation of all users of the CIS of Nevada systems to protect the technology, data and assets of the company. This information must be protected from unauthorized access, theft and destruction. The technology, data and information assets of the company are made up of the following components:

Computer hardware, CPU, email, web, application servers, PC systems, application software, system software, etc.

System software including: operating systems, database management systems, and backup and restore software, communications protocols, and so forth.

Application Software: used by the various departments within the company. This includes custom written software applications, and commercial off the shelf software packages.

Communications network hardware and software including: routers, routing tables, hubs, modems, multiplexers, switches, firewalls, private lines, and associated network management software and tools.

3. USER CONDUCT

Employees, interns and contractors of CIS of Nevada agree to treat technology, data and information assets confidentially and respectfully.

CISDM

Administrator access to CISDM data is only given to staff expressly identified in each affiliate. Passwords will be updated on a regular basis. These staff sign data-confidentiality agreements

upon being on-boarded. Data staff who are no longer employed by CIS of Nevada and/or no longer need access to sensitive data will be deactivated within 72 hours.

Data will be shared with certain partners and community leaders when it pertains to grant applications for the CIS of Nevada community. This will be clearly detailed in written partner agreements and will include what data is to be shared and under what conditions. Data will be requested in written form, and requests will be responded to by CIS of Nevada within twenty days of receipt of request. No other data will be shared per CIS of Nevada's data security and confidentiality requirements except for special requests at the consideration of the CIS of Nevada CEO.

CIS of Nevada authorizes specific positions to conduct data and document reviews and verifications for CIS of Nevada. At the affiliate level, Data Managers, Program Directors and Affiliate Executive Directors will have access to CISDM for purposes of monitoring and auditing Site Coordinator and Affiliate data. In the State Office, the Director of Grants and Program Support, the Grants Manager and the CEO/State Director will have access to data for the purposes of auditing, monitoring and reporting.

Data Contacts – The State Office and Affiliates will assign a data point of contact to attend monthly statewide data meetings.

2020-2021 POCs

State – Director of Grants and Program Support and the Grants Manager

Southern – Data Manager

Northeastern – Data Manager

Western – Data Manager

HRIS

The cloud-based HRIS system is administered by the Director of Human Resources who grants access to other Directors as needed. The HR Department (two employees) and Director of Finance are the only employees who have access to confidential employee information including social security numbers.

ACCOUNTING

The cloud-based financial accounting system is administered by the Director of Finance who grants access to Directors as needed.

General Use:

Individual logins are given for information databases to track who has logged in. These systems are also time stamped. Contractors and interns are not granted access to CIS databases containing banking information or sensitive personnel information including social security numbers.

If an employee is terminated, access to technology, data and information systems is immediately disconnected to prevent logins.

Microsoft's OneDrive is utilized as a cloud-based server for the organization. It is backed up by a third party encrypted cloud with HIPPA and PCI compliance approved encryption. The Microsoft Office 365 hosting password expiration policy applies to OneDrive access.

4. Password Protocols

CIS of Nevada utilizes Microsoft 365 and follows their hosting password expiration policy. This policy is set to expire passwords every 90 days and prompts the users to change passwords 14 days before they expire. This helps to prevent email hacks.

5. Software

Windows OS and Microsoft Office are utilized as the organizations' software on all computers. Software is updated any time there is a new release from Microsoft. Computers log off but stay in the on position overnight so the IT contractor can successfully push updates and ensure updates are occurring regularly.

6. Hackers & Computer Viruses

Anti-virus and anti-malware software is installed on all CIS of Nevada computers. The software definitions are updated multiple times per day to help prevent hacks. Viruses are blocked by this software and reported to the IT contractor. Deployments of the updates are actively managed by a Remote Monitoring and Management System (RMM).

7. Acceptable Use

User accounts on company computer systems are to be used only for business of the company and not to be used for personal activities. Unauthorized use of the system may be in violation of the law, constitutes theft and can be punishable by law. Therefore, unauthorized use of the company computing system and facilities may constitute grounds for either civil or criminal prosecution.

Users are personally responsible for protecting all confidential information used and/or stored on their accounts. This includes their logon IDs and passwords. Furthermore, they are prohibited from making unauthorized copies of such confidential information and/or distributing it to unauthorized persons outside of the company.

Users shall not purposely engage in activity with the intent to: harass other users; degrade the performance of the system; divert system resources to their own use; or gain access to company systems for which they do not have authorization.

Users shall not attach unauthorized devices on their PCs or workstations, unless they have received specific authorization from their supervisor. Users shall not download unauthorized software from the Internet onto their PCs or workstations.

Users are required to report any weaknesses in the company computer security, any incidents of

misuse or violation of this policy to their immediate supervisor.

8. Use of the Internet

The company will provide Internet access to employees and contractors who are connected to the internal network and who has a business need for this access.

The Internet is a business tool for the company. It is to be used for business-related purposes such as: communicating via electronic mail with suppliers and business partners, obtaining useful business information and relevant technical and business topics.

The Internet service may not be used for transmitting, retrieving or storing any communications of a discriminatory or harassing nature or which are derogatory to any individual or group, obscene or pornographic, or defamatory or threatening in nature for “chain letters” or any other purpose which is illegal or for personal gain.

9. User Classification

All users are expected to have knowledge of these security policies and are required to report violations to the Security Administrator. Furthermore, all users must conform to the Acceptable Use Policy defined in this document. The company has established the following user groups and defined the access privileges and responsibilities:

User Category	Privileges & Responsibilities
Employees	Access to application and databases as required for job function.
IT Contractor	Allowed access to all computer systems, firewalls, and network devices as required to maintain and protect CIS of Nevada computers and network. Confidential information is not shared with the IT Contractor.
Other Agencies and Business Partners	Access allowed to selected applications only when contract or inter-agency access agreement is in place or required by applicable laws.
General Public	Access is limited to applications running on public Web servers.

10. Monitoring Use of Computer Systems

The company has the right and capability to monitor electronic information created and/or communicated by persons using company computer systems and networks, including e-mail messages and usage of the Internet. It is not the company policy or intent to continuously monitor all computer usage by employees or other users of the company computer systems and network. However, users of the systems should be aware that the company may monitor usage, including, but not limited to, patterns of usage of the Internet (e.g. site accessed, on-line length, time of day access), and employees’ electronic files and messages to the extent necessary to

ensure that the Internet and other electronic communications are being used in compliance with the law and with company policy.

11. Access Control

A fundamental component of our Cyber Security Policy is controlling access to the critical information resources that require protection from unauthorized disclosure or modification. The fundamental meaning of access control is that permissions are assigned to individuals or systems that are authorized to access specific resources. Access controls exist at various layers of the system, including the network. Access control is implemented by logon ID and password. At the application and database level, other access control methods can be implemented to further restrict access. The application and database systems can limit the number of applications and databases available to users based on their job requirements.

12. Remote Access

Only authorized persons may remotely access the company network. Remote access is provided to those employees, contractors and business partners of the company that have a legitimate business need to exchange information, copy files or programs, or access computer applications.

13. Penalty for Security Violation

The company takes the issue of security seriously. Those people who use the technology and information resources of company must be aware that they can be disciplined if they violate this policy. Upon violation of this policy, an employee of company may be subject to discipline up to and including discharge. The specific discipline imposed will be determined by a case-by-case basis, taking into consideration the nature and severity of the violation of the Cyber & IT Security Policy, prior violations of the policy committed by the individual, state and federal laws and all other relevant information. Discipline which may be taken against an employee shall be administrated in accordance with any appropriate rules or policies and the Policies & Procedures Manual.

In a case where the accused person is not an employee of company the matter shall be submitted to the Director of Operations. The DOO may refer the information to law enforcement agencies and/or prosecutors for consideration as to whether criminal charges should be filed against the alleged violator(s).

14. Security Incident Handling Procedures

The term “security incident” is defined as any irregular or adverse event that threatens the security, integrity, or availability of the information resources on any part of the company network including data management. Some examples of security incidents are:

Illegal access of a company computer system. For example, a hacker logs onto a production server and copies the password file.

Damage to a company computer system or network caused by illegal access. Releasing a virus or worm would be an example.

Denial of service attack against a company web server. For example, a hacker initiates a flood of packets against a Web server designed to cause the system to crash.

Malicious use of system resources to launch an attack against other computer outside of the company network. For example, the system administrator notices a connection to an unknown network and a strange process accumulating a lot of server time.

Employees, who believe their computer systems have been subjected to a security incident, or has otherwise been improperly accessed or used, should report the situation to their direct supervisor immediately who shall then report to the Director of Operations. The employee shall not turn off the computer or delete suspicious files. Leaving the computer in the condition it was in when the security incident was discovered will assist in identifying the source of the problem and in determining the steps that should be taken to remedy the problem. The IT contractor will be notified immediately to begin remediation of the issue.

Driving & Auto Policy

During the course of your daily work activities you may need to use your own vehicle for transport. CIS is not liable for any wear and tear, malfunctions, accidents or incidents that occur to the vehicle while the employee is performing these activities unless the accident, incident or damage is caused by CIS property.

The Organization does not furnish any insurance for the protection of an employee if any claim or suit is made against the Employee rising out of his or her operation of a personally owned vehicle; nor is any insurance provided by the Organization to repair damage that may occur to the Employee's personally owned vehicle.

Using an employee owned vehicle for functions or activities on the job may include but are not limited to: delivering supplies, driving between job sites, running to the store, travelling from one's office to a meeting location, conducting home visits, and a wide variety of others. If involved in a motor vehicle incident, the liability and responsibility are that of the vehicle owner or employee. All insurance and licensing, operating, maintenance and repair costs associated with using a vehicle for work are the responsibility of the employee / vehicle owner.

If the employee is told an expense regarding their vehicle will be reimbursed due to CIS property causing damage and by no fault of the employee, they should submit expense claims consistent with CIS expense reporting requirements and procedures. An incident report will be completed by the Employee and sent to the Director of Operations. CIS may consult their insurance adjuster to determine fault of the accident or incident. If the Employee is found not at fault, they will submit a claim to their insurance whom CIS will work with to rectify the damages.

By accepting employment, the employee agrees to indemnify the Organization against all claims, losses, damages and expenses, including legal fees, which the Employee may incur as the result of the use of their vehicle on behalf of the Organization.

Telecommuting Policy and Procedure

Objective

CISN considers telecommuting to be a viable alternative work arrangement in cases where individual, job and supervisor characteristics are best suited to such an arrangement.

Telecommuting allows employees to work at home or in a satellite location for all or part of their regular workweek. Telecommuting is a voluntary work alternative that may be appropriate for some employees and some jobs. It is not an entitlement, it is not a company- wide benefit, and it in no way changes the terms and conditions of employment with CISN.

Procedure

Either an employee or a supervisor can suggest telecommuting as a possible work arrangement. Individuals requesting formal telecommuting arrangements must have been employed with CISN for a minimum of 6 months of continuous, regular employment and cannot be on a performance improvement plan.

Any telecommuting arrangement made will be on a trial basis for the first three months, and may be discontinued, at will, at any time at the request of either the telecommuter or the organization.

Employee agrees to maintain a safe, secure, and ergonomic work environment. Employee is responsible for providing space, supplies, telephone, printing, networking and/or Internet capabilities at the telecommute location and shall not be reimbursed by the employer for these or related expenses. Equipment supplied by the organization is to be used for business purposes only. The telecommuter agrees to take appropriate action to protect the equipment from damage or theft. Upon termination of employment, all company property will be returned to the company.

Consistent with the organization's expectations of information security for employees working at the office, telecommuting employees will be expected to ensure the protection of proprietary company information accessible from their home office.

The employee will establish an appropriate work environment within his or her home for work purposes. Injuries sustained by the employee while at his or her home/work location and in conjunction with his or her regular work duties are normally covered by the company's workers' compensation policy. Telecommuting employees are responsible for notifying the employer of such injuries in accordance with company workers' compensation procedures.

The employee and supervisor will agree on the number of days of telecommuting allowed each week, the work schedule the employee will customarily maintain, and the manner and frequency of communication. The employee agrees to be accessible by phone and/or e-mail within a reasonable time period during the agreed-on work schedule.

Telecommuting employees who are not exempt from the overtime requirement of the Fair Labor Standards Act will be required to record all hours worked on their timesheet.

Hours worked in excess of 40 per week will require advance approval of the supervisor for hourly employees. Failure to comply with this requirement can result in the immediate cessation of the telecommuting agreement.

Before entering into any telecommuting agreement, the employee and supervisor, with the assistance of the human Resources department, will evaluate the suitability of such an arrangement paying particular attention to the following areas:

Employee suitability. The employee and supervisor will assess the needs and work habits of the employee, compared to traits customarily recognized as appropriate for successful telecommuters.

Job responsibilities. The employee and supervisor will discuss the job responsibilities and determine if the job is appropriate for a telecommuting arrangement.

If the employee and supervisor agree, and the Human Resources department concurs, a draft telecommuting agreement will be prepared and signed by all parties, and a three-month trial period begins.

At the conclusion of the trial period, the employee and supervisor will each complete an evaluation of the arrangement and make recommendations for continuance or modifications. Evaluation of telecommuter performance beyond the trial period will be consistent with that received by employees working at the office in both content and frequency but will focus on work output and completion of objectives rather than on time-based performance.

Telecommuting is not designed to be a replacement for appropriate child-care, the focus of the arrangement must remain on job performance and meeting business demands. Prospective telecommuters are encouraged to discuss expectations of telecommuting with family members prior to entering into a trial period.

The availability of telecommuting as a flexible work arrangement for employees of CISN can be discontinued at any time at the discretion of the employer. Every effort will be made to provide 30 days' notice of such a change to accommodate commuting, child-care and other problems that may arise from such a change. There may be instances, however, when no notice is possible.

Travel Policy

This travel policy applies to official CIS travel, including travel funded under grants.

All official CIS travel shall be properly authorized, reported and reimbursed. It is the traveler's responsibility to report his or her actual travel expenses in a responsible and ethical manner, in accordance with the regulations set forth in the Travel Policy. Travel must be pre-approved by a Supervisor or Manager.

CIS will reimburse necessary and reasonable travel related expenses incurred in connection with CIS approved travel under the following circumstances:

The traveler has adhered to CIS policies and procedures.
The travel expenses are allowable.
The expenses are supported by appropriate documentation.

CIS Travel policies pertaining to approved business travel are listed below:

Purchasing– Where possible, travel should be purchased by CIS. In other events, travel shall be paid by the traveler if deemed appropriate.

Airfare – Travel airfare is booked by the traveler. If a trip is cancelled after the ticket has been purchased, promptly contact your supervisor on next steps.

Lodging – Lodging is booked by the traveler. The traveler must obtain a receipt from the hotel upon checkout or via email. The receipt must accompany the Employee Reimbursement Request if the employee has paid for the lodging. If a trip is cancelled, promptly cancel the room and notify your supervisor.

Rental Car – Employees will make the appropriate rental reservations through a rental car provider. The corporate rate will be applied to all rentals. Employees will accept the provider's insurance coverage. Contact the State Administrative Assistant on how to reserve a car.

Meals – Meals will be paid by the traveler and are reimbursed through the Employee Reimbursement Request form. An original receipt must be attached as supporting documentation.

Employee Reimbursement Request – The Request for Reimbursement form plus original receipts for expenses must be submitted no later than thirty (30) days following the completion of the trip.

Personal/Vacation Travel - Employees can combine personal vacation with business travel as long as there is no additional cost to CIS and the employee has their supervisor's approval.

National CIS – For travel covered by the CIS National office, the traveler is to follow the procedure issued by the National office. In most cases, original receipts are not required but rather a flat per diem is awarded. For lodging and airfare covered by the National office, the traveler will call the Office Manager at National CIS directly to make arrangements.

Employee and Board of Director Business Travel

Occasionally, employees or Directors of the board may be required to travel for business purposes. It is the policy of CIS to pay for expenses related to business purposes. To facilitate payment of these expenses, an employee or director will use a corporate credit card, travel advance funds or be reimbursed. CIS policy requires that at the conclusion of a CIS business trip, an employee or board member that has incurred business-related expenses should complete a Credit Card Reconciliation or a Request for Reimbursement form in accordance with the following policies:

Identify each separately incurred business expense. (i.e. do not group all expenses associated with one trip together)

With the exception of tips, tolls and reimbursed mileage, all business expenses must be supported with invoices/receipts.

For all lodging and any expenditure vendor receipts/invoices must be submitted. A hotel receipt must be obtained to substantiate all lodging expenditures.

For airfare, airline-issued receipts should be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a combination of an itinerary, a credit card receipt, and boarding passes).

Mileage may be reimbursed at the standard federal rates currently in effect, as published each year by the IRS.

The business purpose of each trip must be adequately explained on each report.

Department and/or Project codes must be identified for all expenditures.

For all meals and other business expenditures, the following must be clearly identified:

Names, titles, organizations, and business relationships of all persons entertained

The business purpose of the meal or other business event (topics discussed, etc.)

All Travel Expense Reimbursement must be signed and dated by the employee.

All Travel Expense Reimbursement must be approved by the employee's Supervisor.

An employee will not be reimbursed for expenses not meeting the preceding criteria. If the Travel Expense Reimbursement results in a balance due to CIS (as a result of receiving a travel advance greater than actual business expenditures or an inappropriate credit card charge), the employee must attach a check or sign a statement indicating authorization to settle the balance due through a payroll deduction. No further travel advances will be issued to any employee who has an outstanding balance due to CIS from previous business trips.

Reasonableness of Travel Costs

CIS shall reimburse travelers only for those business-related costs that are reasonably incurred. Accordingly, the following guidelines shall apply:

Suites and other upgraded rooms at hotels shall not be allowed; travelers should stay in standard rooms.

When utilizing rental cars, travelers should rent midsize or smaller vehicles; share rental cars whenever possible.

Reasonable tips for baggage handling shall be reimbursed; no receipts are required.

The following additional rules apply to air travel:

Air travel should be at coach class; first class air travel shall not be reimbursed unless there is a documented medical reason.

Memberships in airline flight clubs are not reimbursable.

Cost of flight insurance is not reimbursable

When returning on a Sunday or departing on a Saturday in order to obtain a cost savings in airfare due to the Saturday-night stayover, travelers should provide a total cost comparison (showing that the lower airfare plus an extra night lodging, meals & incidentals is less costly than airfare without the Saturday night stayover.)

Cost of upgrade certificates are not reimbursable.

Cost of canceling and rebooking flights are not reimbursable, unless it can be shown that it was necessary or required for legitimate business reasons (such as changed meeting dates, etc.)

Travelers must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes. (i.e. CIS will not reimburse for the personal legs of a trip)

Spouse/Partner Travel

It is the policy of CIS not to reimburse any employee or board member for separate travel costs (air fare, etc.) associated with his/her spouse or partner. The cost of a shared hotel room need not be allocated between employee/director and spouse/partner for purposes of this policy.

CIS follows National per diem rates. Meals and Incidentals will be reimbursed for all travel days, covering the cost of food, not to exceed \$55/day. Receipts must be provided for reimbursement.

Disaster Relief Policy

In times of natural disasters, public health epidemics, pandemics and other necessary disaster relief, CIS staff may be deployed to help support the community to continue to perform essential duties. The following guidelines should be followed:

Any local laws and regulations should be followed at all times.

In times of health epidemics, guidelines from the Center for Disease Control and the World Health Organization should be followed.

Protocol from supervisors in the field should be followed.

Specific guidelines for COVID-19

Starting March 2020, certain guidelines to prevent the spread of COVID-19 were released to all CIS staff. For staff continuing to work in the community, specific guidelines include:

Following CDC guidelines to protect the employee and others including:

Wash hands: Wash your hands often with soap and water for at least 20 seconds. This is especially important after blowing your nose, coughing, or sneezing; going to the bathroom; and before eating, packing or preparing food.

Hand sanitizer: If soap and water are not available, use an alcohol-based hand sanitizer with at least 60% alcohol, covering all surfaces of your hands and rubbing them together until they feel dry.

Avoid touching: Avoid touching your eyes, nose, and mouth with unwashed hands.

Do not share common items with others – pens, notebooks, utensils, etc.

Clean & disinfect high-touch services as you work. This may include, tables, work surfaces, phones, chairs, computers, etc.

Cover: Cover your mouth and nose with a tissue when you cough or sneeze.

Dispose: Throw used tissues in a lined trash can.

Keep a 3-6-foot distance from others while in the field.

Do not work in groups of more than 10 people.

Cover your mouth and nose with a cloth face cover when around others.
Everyone should wear a cloth face cover when they have to go out in public.
Cloth face coverings should not be placed on young children under age 2, anyone who has trouble breathing, or is unconscious, incapacitated or otherwise unable to remove the mask without assistance.
The cloth face cover is meant to protect other people in case you are infected.
Do NOT use a facemask meant for a healthcare worker.
Continue to keep about 6 feet between yourself and others. The cloth face cover is not a substitute for social distancing.

If you are an employee in a high-risk category, you will be re-assigned to work that does not put your health at risk. This also pertains to caregivers of high-risk family members. All employees in these categories must notify their supervisor and Human Resources. High risk categories include:

Adults over 60 years of age.

People who have serious chronic medical conditions including: heart disease, diabetes and lung disease or if you are immunocompromised. Examples of persons with weakened immune systems include those with HIV/AIDS; cancer and transplant patients who are taking certain immunosuppressive drugs; and those with inherited diseases that affect the immune system (e.g., congenital agammaglobulinemia, congenital IgA deficiency).

If you begin to feel sick while conducting relief efforts, stop work immediately. Report symptoms to the direct supervisor and the Human Resources Department.

For further questions about relief work, please contact Human Resources:
Jennifer Courier, Human Resources Director jenniferc@cisnevada.org

Section 6: Marketing

Privacy Policy

This privacy policy sets out how CIS of Nevada uses and protects any information that you give CIS of Nevada when you use the website: www.cisnevada.org.

CIS of Nevada is committed to ensuring that your privacy is protected. Should we ask you to provide certain information by which you can be identified when using this website, then you can be assured that it will only be used in accordance with this privacy statement. CIS of NV may change this policy from time to time by updating this page. You should check this page often to ensure that you are aware of any changes. This policy is effective from July 2014.

WHAT WE COLLECT

We may collect the following information:

Name and job title.

Contact information including email address.

Demographic information such as postcode, preferences and interests.

Other information relevant to customer surveys and/or offers.

WHAT WE DO WITH THE INFORMATION WE GATHER

We require this information to understand your needs and provide you with a better service, and in particular for the following reasons:

Internal record keeping.

We may use the information to improve our communications and services.

We may periodically send promotional email about new products, special offers or other information that we think you may find interesting using the email address that you have provided.

From time to time, we may also use your information to contact you for market research purposes. We may contact you by email, phone, or mail.

We may use the information to customize the website according to your interests.

We will never sell your information.

Security

We are committed to ensuring that your information is secure. In order to prevent unauthorized access or disclosure we have put in place suitable physical, electronic and managerial procedures to safeguard and secure the information we collect online.

HOW WE USE COOKIES

A cookie is a small file, which asks permission to be placed on your computer's hard drive. Once you agree, the file is added, and the cookie helps analyze web traffic or lets you know when you visit a particular site. Cookies allow web applications to respond to you as an individual. The web application can tailor its operations to your needs, likes and dislikes by gathering and remembering information about your preferences. We use traffic log cookies to identify which pages are being used. This helps us analyze data about web page traffic and improve our website in order to tailor it to customer needs. We only use this information for statistical analysis purposes and then the data is removed from the system.

Overall, cookies help us provide you with a better website, by enabling us to monitor which pages you find useful and which you do not. A cookie in no way gives us access to your computer or any information about you, other than the data you choose to share with us. You can choose to accept or decline cookies. Most web browsers automatically accept cookies, but you can usually modify your browser setting to decline cookies if you prefer. This may prevent you from taking full advantage of the website.

Links to other Websites

Our website may contain links to enable you to visit other websites of interest easily. However, once you have used these links to leave our site, you should note that we do not have any control over that other website. Therefore, we cannot be responsible for the protection and privacy of any information, which you provide whilst visiting such sites and such sites are not governed by this privacy statement. You should exercise caution and look at the privacy statement applicable to the website in question.

Control your Personal Information

You may choose to restrict the collection or use of your personal information in the following ways:

Whenever you are asked to fill in a form on the website, look for the box that you can click to indicate that you do not want the information to be used by anybody for direct marketing purposes.

If you have previously agreed to us using your personal information for direct marketing purposes, you may change your mind at any time by writing to or emailing us at:

Dianep@cisnevada.org

We will not sell, distribute or lease your personal information to third parties unless we have your permission or are required by law.

You may request details of personal information that we hold about you under the Data Protection Act 1998. A small fee will be payable. If you would like a copy of the information held on you please write to: CIS of NEVADA: 8350 West Sahara Suite 110, Las Vegas, NV 89117

If you believe that any information, we are holding on you is incorrect or incomplete, please write to or email us as soon as possible, at the above address. We will promptly correct any information found to be incorrect.

Social Media

At Communities In Schools of Nevada, social media is an important part of how we, as an organization, communicate with the public, our partners, and with volunteers, advocates, and donors both present and prospective. CIS of Nevada also recognizes that social media provides unique opportunities to participate in interactive discussions and share information about one's life and opinions with family, friends and co-workers around the world. However, use of social media also presents certain risks, including risks to CIS of Nevada confidential information, reputation and brands, and can jeopardize CIS of Nevada compliance with business rules and equal employment opportunity laws. Misuse of social media can harm others. As a result, employee use of social media carries with it certain responsibilities. To assist all employees in making responsible decisions about their use of social media, CIS of Nevada has established these guidelines for appropriate use of social media.

For the purposes of these guidelines "social media" includes means of communicating or posting information or content on the Internet, including but not limited to an employee's own or another person's web log or "blog," journal or diary, personal website, social networking or affinity website (Facebook, Snapchat, Twitter, LinkedIn, wikis and Yammer), web bulletin board or a chat room, whether or not associated or affiliated with the CIS of Nevada.

External Social Media Guidelines: These guidelines are an important addition to CIS of Nevada's existing employee policies, including information laid out in the Employee Handbook and Site Coordinator Handbooks for each affiliate, as applicable. The existing policies all speak to different issues employees should keep in mind when interacting with each other – both on and off the job – as well as with funders, partners, donors, volunteers, and the general public. Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including termination.

- Employees must refrain from excessive use of personal social media during scheduled work hours, unless use of such media is directly related to their job.
- Assume that all of your activities on a social media site are public, regardless of the privacy tools or settings you may use, and exercise discretion in sharing personal information, and political, cultural, or religious views.
- Express only your personal opinions. Never represent yourself as a spokesperson for CIS unless you are specifically authorized to do so. You may not represent any opinion or statement as the policy or view of CIS or of any individual in their capacity as an employee or otherwise on behalf of CIS, unless you are specifically authorized to do so.
- Any media and social media inquiries should be directed to the State Office Marketing Department.
- Do not create a link from your blog, website or other social networking site to a CIS website without authorization to identify yourself as a CIS employee.
- Maintain the confidentiality of CIS's private or confidential information. Do not post internal reports, policies, procedures, internal business-related

communications, or communications known to be protected by an attorney-client privilege.

- Any online harassment, bullying, discrimination, or retaliation that would not be permissible in the workplace is not permissible between co-workers online, even if it is done after hours, from home and on home computers.
- Abide by the Terms of Use of the social networking platforms you use. Respect copyright and understand the consequences of using the intellectual property of others (including text, photographs and video). Properly attribute content that was not created by you and link to the original source if possible. Do not infringe on CIS logos, taglines, slogans, services marks or trademarks.
- Make sure you are always honest and accurate when posting information or news. If you make a mistake, acknowledge your error and correct it as quickly as possible. Avoid oversimplifying or sensationalizing issues; place your thoughts in context.
- Be sure to respect the confidentiality of colleagues. Ask permission to post conversations that are meant to be private or internal.
- Do not post anything work related that is malicious, false, abusive, harassing, threatening, or defamatory, including information or rumors you know to be false about CIS, fellow employees, and any CIS business affiliates.

If a CIS of Nevada computer or other device is used to access social media, CIS of Nevada policies relating to electronic communications and use of CIS of Nevada equipment are also applicable. Employees must never use their own CIS of Nevada email addresses or any other CIS of Nevada email addresses to register on social networks, blogs or other similar online tools. Social media used either at or away from work should not be used in a way that violates any CIS of Nevada policy or employee obligations.

CIS of Nevada has an overriding interest and expectation in deciding what is “spoken” on behalf of the organization on social media sites. Requests for CIS of Nevada social media postings or website content or changes, shall be processed through the Marketing department. Only staff authorized by the CEO may establish a CIS of Nevada social media presence and speak for the CIS of Nevada. Only verifiable information shall be posted on social media sites. In general, and unless specifically authorized by the CEO, public comments shall not be allowed to be made on CIS of Nevada social media sites.

CIS of Nevada reserves the right to monitor, prohibit, restrict, block, suspend, terminate, delete, or discontinue access to the CIS of Nevada social media site at any time.

CIS of Nevada staff must be thoughtful about how they present themselves in online social networks. The lines between public and private; personal and professional are blurred in online social networks. Remember the schools and students we serve look to our employees as role models

and social media activity should not in any way impede the CIS of Nevada ability to accomplish its mission.

When using social media, employees:

- Must not violate any laws;
- Must not violate CIS of Nevada policies, including, but not limited to, those addressing sexual and other forms of harassment, employment discrimination and equal opportunity, workplace threats and violence, proper use/disclosure of CIS of Nevada confidential information, business ethics, employee conduct and non-solicitation/non-distribution;
- Must maintain the confidentiality of CIS of Nevada trade secrets and private information and the trade secrets and private information of CIS of Nevada clients, students, vendors, staff, volunteers, and donors. Trade secrets may include information relating to the development of systems, processes, products, know-how and technology. Private information may include business plans, financial information, marketing information and other information identified and reasonably considered by the CIS of Nevada or its clients, students (and their families), vendors, staff, volunteers, and donors, to be confidential or proprietary;
- Avoid using statements, photographs, videos or audio content that reasonably could be viewed as malicious, obscene, threatening, bullying, similarly inappropriate or unlawful;
- Must not identify any clients (or their family), students, volunteers, donors' suppliers, or vendors of CIS of Nevada or disclose their contact information;
- Should never provide negative references for CIS of Nevada employees or former employees on social or professional networking sites, as such references could be attributed to CIS of Nevada and could create legal liability for both the employee and CIS of Nevada;
- Must remember that they are solely responsible for their postings and should consider the risks and rewards when posting information;
- Remember that violations of this policy may result in serious ramifications. Inappropriate postings that may be contrary to CIS of Nevada mission include discriminatory remarks, unlawful harassment and threats of violence or depictions of such remarks, harassment or violence, or similar inappropriate or unlawful conduct will not be tolerated and may subject employees to disciplinary action up to and including immediate termination;

- Must report to the Marketing department any potentially significant social media conversation regarding CIS of Nevada that could reflect poorly on its reputation and image in the community;
- Do not make postings that could be perceived as encouraging substance abuse or illegal activity.

Yammer Acceptable Use Policy: Your activity in Yammer is governed by the following requirements:

- Everything in Yammer stays in Yammer! (No public posts or Tweets, etc.).
- Never post confidential information.
- Be respectful to other members. It is acceptable to disagree, but please do so in a respectful manner.
- Add value with each post.
- You are responsible for the material you post to Yammer.
- It is important to substantiate ideas, but please keep messages brief and to the point.

CIS of Nevada Yammer Usage Guidelines:

- You agree to abide by the Yammer Acceptable Use Policy. The most current version is always available online in the network as updated by CIS National.
- Groups on Yammer started by CIS of Nevada employees must have at least two (2) Administrators. Further, the groups must also have the following: one (1) Administrator at the Affiliate Management level, and one (1) Administrator at the State Office level.
- Groups on Yammer containing content intended for or pertinent to CIS of Nevada employees only may be set to private.
- The Administrator(s) of a group may choose to decline requests to join CIS of Nevada-specific groups by staff outside of CIS of Nevada (i.e., a Site Coordinator from another state requests to join a CIS of Nevada Site Coordinators group).
- Before posting a question or comment in any group, perform a keyword search of your topic or question to see if existing content (conversations, files, notes, or groups) may be able to provide the information you seek.
- Any site-level activity to share with the internal network must be posted in the Spotlight on Affiliates Group.
- Content posted to All Company will be redirected to the appropriate group by CIS National, CIS of Nevada State Office, or Affiliate staff. All Company is primarily for the use of CIS National to communicate information to the entire CIS Network.

CIS of Nevada Crowdfunding Policies: Crowdfunding (Kickstarter, IndieGoGo, GoFundMe, etc.) on the internet has gained popularity in recent years. Due to the tax-exempt nature of our

organization, no crowdfunding on behalf of the organization or students it serves is permitted without written authorization of the Chief Executive Officer. Site Coordinators, managers, and staff are never to start a crowdfunding project that utilizes Communities In Schools, its staff or students' images, trademarks, or name.

If a crowdfunding project is desired, a proposal should be submitted to the State Office for consideration. Included in the proposal should be:

- The financial goal of the fundraiser;
- The purpose of the fundraiser (college or orientation trip);
- The background story and perks to be shown and offered online;
- The resources to fulfill any perks (pictures/essays by students);
- All deadlines for each phase of the fundraiser and perk fulfillment

If the crowdfunding project is approved by the affiliate Executive Director and Chief Executive Officer, the State Finance and Marketing Department will set up the campaign with the donations to be deposited in the CIS of Nevada bank account and all aspects of the campaign generated and/or monitored by the State Office.

- **Car washes and other fundraisers on social media:** When CIS Academy students or other groups work to fund trips or projects via car washes, candy sales, etc., all promotional materials, both physical and digital, need to be approved by the State Office to ensure proper usage of CIS standards and guidelines.
- If promotional items need to be created, please send the request to the State Marketing Department two (2) weeks before the needed promotion, generally 2-3 weeks before the event.

CIS of Nevada discourages the use of personal social-networking friendships on Facebook or other social networking sites with students, and parents or guardians of students except when directly applicable to the employee's work. The determination of appropriateness should be made by the employee's supervisor. CIS of Nevada employees who opt to "friend" any of the above-mentioned individuals on social media sites, must keep any discussions/interactions professional, maintain appropriate boundaries, and conduct themselves in an appropriate manner that reflects this policy.

If a person becomes a client/student or a family member of a client after staff is already a "friend," and an employee chooses to remain "friends" with that individual, the employee should utilize their social media account in an appropriate manner per this policy. Any employee who "friends" any of the aforementioned individuals on a social media site and has inappropriate posts, shares or relationships, as reflected in this policy, is subject to disciplinary action, up to and including termination.

CIS of Nevada prohibits taking adverse action against any employee that reports a possible deviation from these guidelines or for cooperating in a CIS of Nevada investigation relating to these guidelines. Any employee who retaliates against any other person for reporting a possible

deviation or cooperating in an investigation will be subject to disciplinary action, up to and including termination.

Since technology advances so rapidly, these guidelines do not attempt to list each and every element of CIS of Nevada policy on the use of social media. No provision of this policy is intended to prevent employees from exercising their rights to engage in discussions of working conditions, wages, or other terms and conditions of employment. If employees are uncertain or concerned about the appropriateness of any social media posting, they may discuss the uncertainty or concern with the Marketing department.

If you have any questions or need further guidance regarding this policy, please contact the State Marketing Department.

Section 7: Confidentially

General Confidentiality for Employees, Volunteers and Board Members

Respecting the privacy of CIS of Nevada clients, donors, members, staff and volunteers of Communities In Schools of Nevada itself is a basic value of CIS of Nevada. Personal and financial information is confidential and should not be disclosed or discussed with anyone without permission or authorization from the State Office. Care shall also be taken to ensure that unauthorized individuals do not overhear any discussion of confidential information and that documents containing confidential information are not left in the open or inadvertently shared.

Employees, volunteers and board members of CIS of Nevada may be exposed to information which is confidential and/or privileged and proprietary in nature. It is the policy of CIS of Nevada that such information must be kept confidential both during and after employment or volunteer service. Staff and volunteers, including board members, are expected to return materials containing privileged or confidential information at the time of separation from employment or expiration of service.

Unauthorized disclosure of confidential or privileged information is a serious violation of this policy and will subject the person(s) who made the unauthorized disclosure to appropriate discipline, including removal/dismissal.

Confidentiality of Client Records

CIS of Nevada will maintain confidentiality of client records. Parents of CIS of Nevada program participants sign a one-way consent form authorizing CIS of Nevada employees to release information about the student's grades, school attendance and other relevant factors to representatives of school districts and/or service providers. CIS of Nevada employees may share this information with school personnel and other persons who need it because of their work with the child as a part of an CIS of Nevada project.

Parents may sign a two-way release and exchange of confidential information to authorize CIS of Nevada and the community agencies providing needed services to families to release/exchange verbal and/or written information concerning the families as needed. Official school records (Pupil Information Forms) should never leave school district grounds except to be transported between school buildings and/or administrative offices.

CIS of Nevada employees are required to ensure all field service-related and other appropriate data is entered into CISDM timely and accurately.

Confidentiality Agreement

As an employee of Communities In Schools of Nevada, you will perform services which may require us to disclose confidential and proprietary information ("Confidential Information") to you. (Confidential Information is any information of any kind, nature, or description concerning any matters affecting or relating to employee's services for us, our business or operations and/or the products, drawings, plans, processes, or other data of ours. Accordingly, to protect our Confidential Information that will be disclosed to you, the you agree as follows.

A. CIS employee will hold the Confidential Information received from Communities In Schools

of Nevada in strict confidence and shall exercise a reasonable degree of care to prevent disclosure to others.

B. CIS employee will not disclose or divulge either directly or indirectly the Confidential Information to others unless first authorized to do so in writing by Communities In Schools of Nevada.

C. CIS employee will not reproduce the Confidential Information nor use this information commercially or for any purpose other than the performance of his/her duties for Communities In Schools of Nevada.

D. CIS employee will, upon the request or upon termination of his/her relationship with Communities In Schools of Nevada, deliver to Communities In Schools of Nevada any drawings, notes, documents, equipment, and materials received from Communities In Schools of Nevada or originating from its activities for Communities In Schools of Nevada.

E. Communities In Schools of Nevada shall have the sole right to determine the treatment of any information that is part or project specific received from a CIS employee, including the right to keep the same as a trade secret, to use and disclose the same without prior patent applications, to file copyright registrations in its own name or to follow any other procedure Communities In Schools of Nevada may deem appropriate.

F. Communities In Schools of Nevada reserves the right to take disciplinary action, up to and including termination for violations of this agreement.

CIS employees represent and warrant that they are not under any preexisting obligations inconsistent with the provisions of this Agreement.

Employee Policy and Procedures Acknowledgement Form

I acknowledge that I have received a copy of Communities In Schools of Nevada Policy and Procedures manual including confidentiality policies and understand that it sets forth policies and procedures that are required to be adhered to within CISNV.

I understand and agree that it is my responsibility to read (or have read to me) the Policy and Procedures manual and to abide by the rules, policies, and standards included. Except as otherwise expressly stated, rules, procedures, and benefits may be changed, amended, or modified by Communities In Schools of Nevada at any time. Failure to adhere to the established policies and procedures can and will result in performance coaching up to and including separation of employment.

Print Employee Name

Signature Employee Name

Date