

Alcohol Tax Fund 2009

Applications for funding through the Alcohol Tax Fund will be available May 5th, and are due July 31st, 2008. The Alcohol Tax Fund supports efforts to prevent substance abuse and provide intervention, treatment and recovery services to Johnson County, Kansas residents. Agencies with 501(c)(3) status, departments of county government, and Johnson County public school districts are eligible to apply. Approximately \$1.3 million will be awarded.

First time applicants should contact Valorie Carson, UCS Community Planning Director, to discuss eligibility (valoriec@ucsjoco.org or 913-438-4764). A pre-submission meeting for first time and current applicants will be held on Thursday, May 29th, 2008 at 4:00 pm at UCS' office (12351 W 96th Terrace, Suite 200, Lenexa, KS). Current recipients of Alcohol Tax Funds will receive the 2009 application via email by Wednesday, May 7th.

The Alcohol Tax Fund (ATF) is a coordinated funding process that awards local alcohol excise taxes to organizations serving Johnson County, Kansas residents. Johnson County Government and the cities of Gardner, Leawood, Lenexa, Mission, Olathe, Overland Park, Prairie Village and Shawnee participate. The Drug and Alcoholism Council (DAC), a program of United Community Services, coordinates the process, which provides a structured, accountable system that enables nonprofit agencies, departments of county government and Johnson County public school districts to access funds from multiple jurisdictions to serve local substance abuse needs.

Funding Priorities

The ATF targets programs that prevent substance abuse and provide intervention, treatment and recovery services to Johnson County residents. Funding priorities and goals include:

- Preventing and responding to underage substance use;
- Preventing and responding to substance abuse across the lifespan; AND
- Supporting evidence-based education and prevention programs and services; OR
- Supporting best practice or model substance abuse intervention, treatment and/or recovery programs and services.

The grant cycle follows the calendar year. In 2009, the DAC expects to recommend approximately \$1.3 million in funding. While the DAC reviews eligible applications and makes recommendations to the participating jurisdictions, the jurisdictions have the final authority when making awards.

For additional information contact Valorie Carson, Community Planning Director at 913-438-4764.

Program name: _____

**AGENCY STANDARDS and DOCUMENTATION
Alcohol Tax Fund of Johnson County, Kansas**

Check the box below that describes the applicant and attach corresponding documentation. If required to complete Agency Standards, initial to indicate compliance, or mark Not Applicable (N/A), as appropriate.

- Applicants, including those not receiving an ATF grant during 2008, and currently certified without conditions by United Way, must submit a copy of the certification letter and documentation identified at Standards 5, 6a, 9, 10b and 10f ONLY and do not complete Agency Standards.
- Nonprofit applicants receiving an ATF grant during 2008 that are currently certified with conditions by United Way OR not receiving United Way funding during 2008, must submit documentation identified at Standards 5, 6a, 9, 10b and 10f ONLY and complete Agency Standards.
- Nonprofit applicants not receiving United Way funding or an ATF grant during 2008 must submit documentation for Standards 1, 2, 3, 5, 6a, 9, 10b and 10f and complete Agency Standards.
- Programs of Johnson County, Kansas Government must submit documentation and complete Agency Standards, to the extent applicable.

Agency Standards	Compliance Confirmed	Documentation Attached
1. The agency is incorporated as a nonprofit corporation in either the State of Missouri or Kansas (except in the case of a local chapter whose national organization is incorporated in another state) and submits an annual corporate report.		Attach articles of incorporation and current corporate annual report, if required.
2. The agency has nonprofit, §501(c)(3) status.		Attach §501(c)(3) designation, if required.
3. The organization has bylaws that formally state the agency's purpose and which govern the agency's operation.		Attach bylaws, if required.
4. The agency has a volunteer board of directors, or other governing/advisory body, which reflects the community and/or its constituents, and is responsible for policy setting, fiscal guidance, planning and ongoing governance. If the agency's governing body is national, a local advisory board or equivalent body assists the board of directors in fulfilling its oversight role, particularly as it pertains to the agency's local services and finances.		
5. The agency is in compliance with all federal, state and local rules, regulations and codes and all applicable licensing requirements governing its operation. This policy includes, but is not limited to, tax filings (including submission of the IRS Form 990), employment law and health and safety regulations.		Attach Form 990 and list of agency, program and/or staff licenses and/or certifications, if applicable.
6. The agency is in compliance with FASB (Financial Accounting Standards Board) and generally accepted accounting principles for nonprofit organizations, including but not limited to:		
a) For agencies with annual revenues over \$100,000, an		Attach certified independent

<p>independent certified audit of the agency's financial statements is completed annually no later than nine (9) months after the close of the fiscal year. For agencies with annual revenues under \$100,000, an independent review of the agency's financial statements by a Certified Public Accountant is completed no later than nine (9) months after the close of the fiscal year.</p>		<p>audit or independent review.</p>
<p>b) Agency has an annual budget outlining projected revenue and expenses for programs, fund raising and administration. Budget is consistent with the major classifications and programs in the audited financial statements.</p>		
<p>c) Regularly prepared financial statements present the overall financial activities and financial position of the organization and include a functional expense breakdown that shows total expenses for each program, fund raising and administration which are consistent with those reflected in the agency budget.</p>		
<p>7. The agency prepares an annual report within nine months of the end of the agency's fiscal year. An annual report is a published account of the activities for the previous 12-month period, including, at a minimum: the organization's purpose; a report of the agency's service delivery for the previous 12-month period; a statement of the agency's eligibility to receive deductible contributions; the agency's board of directors; and information about financial activities and financial position. This report is made available to stakeholders and constituencies.</p>		
<p>8. Administrative and fundraising costs are reasonable, generally not exceeding 25% of total expenditures. In the event that such costs exceed 25%, the agency is able to explain why this excess is justified.</p>		
<p>9. The agency's board of directors, or other governing/advisory body, exercises responsible oversight of the organization's operations and staff, and, as such:</p>		<p>Attach roster for board of directors and/or local advisory board.</p>
<p>a) Meets at least four times a year, with a quorum in attendance.</p>		
<p>b) Has a minimum of five board members that are elected for specific terms and a rotation plan which provides for new members.</p>		
<p>c) Includes no more than one member or ten percent of all members (whichever is greater) directly or indirectly compensated, serving as voting member(s) of the board. Compensated members do not serve as the board's chair or treasurer.</p>		
<p>d) Maintains minutes that include a record of board members in attendance, a record of action taken, and the signature of the board member responsible for the minutes.</p>		
<p>e) Conducts a regularly scheduled written appraisal (at least every two years) of the CEO's performance.</p>		
<p>f) Reviews and approves the annual agency budget in advance of each fiscal year. Regularly reviews the year-to-date financial statements.</p>		
<p>g) Establishes and periodically reviews the organization's financial, personnel and other management policies.</p>		
<p>10. Policies, adopted by the board, and management practices are in place to help ensure accountable and effective operations, including but not limited to, those listed below. The agency</p>		

demonstrates that it adheres to the policies and practices it has established.		
a) Conflicts of interest involving board members, other volunteers and staff.		
b) Personnel policies, personnel handbook (for agencies with more than one employee) and other operational policies and procedures to ensure efficient and accountable operations.		Attach alcohol, tobacco and drug-free workplace policy.
c) A policy promoting pluralism and diversity within the organization's board, staff and constituencies. This should include an affirmative action plan and/or non-discrimination statement.		
d) A policy that ensures there is a clear separation and distinction between religious programs and social programs and that participation in religious activities is not a requirement to receive services.		
e) Policies and procedures to ensure sound financial management with regard to: financial reporting, internal controls, creation and maintenance of an operating reserve, management of investments.		
f) If the agency charges fees for its services, a policy that addresses how fees are determined and which makes accommodations for those clients with no ability, or limited ability, to pay the fees.		Attach fee schedule.
g) A policy establishing a mechanism and procedures for client and/or constituent feedback (if applicable) and client grievances.		
h) A policy to ensure the agency makes reasonable accommodations to ensure the accessibility of its services, and, if subject to the Americans with Disabilities Act, ensures the agency's compliance with ADA requirements.		
i) A policy to address privacy concerns of donors through providing a written appeal that will allow both new and continuing donors to inform the agency if they do not want their name and address to be shared outside the organization; and have a privacy policy that is made available to the public upon request, via website, or other means of accessibility.		
11. The agency's board and staff leadership engage in periodic planning and assessment of organizational performance to establish future direction with regard to the agency's programs, finances and overall management.		
12. The agency carries insurance coverage to protect the public interest and safeguard the assets of the organization. Such coverage may include a blanket fidelity bond, general liability insurance, real and personal property insurance, officers and directors liability insurance (which may be extended to include the agency's chief executive officer) and applicable professional liability insurance.		
13. The agency periodically affirms its programs in light of its mission and ensures that the agency has the organizational capacity (qualified staff, appropriate facilities and financial resources) to implement the program(s).		
14. The agency has defined outcomes for each program and has a system in place to measure and report progress and implement program improvements. Program performance is reviewed annually by the board and staff for effectiveness.		

15. If the agency's governing body is national, a local advisory board or equivalent body assists the board of directors in fulfilling its oversight role, particularly as it pertains to the agency's local services and finances.		
16. If the organization operates under religious auspices, it separates its budget for its social service programs from its religious activities. This separation is clearly distinguishable in the agency's audited financial statements.		