

Christian Family & Children's Center

Accounting Policies & Procedures 7.16.2020

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Accounting Policies and Procedures

1. Bank Accounts:

A.) Checking

1. The executive director and the BOD treasurer have check writing privileges. This determination is set and reviewed by the BOD. Any changes are noted to the bank and the bookkeeper.
2. The only disbursement for cash is by check, except for petty cash.
3. Voided checks have the signature portion removed and are filed with bank information.
4. The only checks approved for cash are for trips or change for events and then only with appropriate documentation.
5. Blank checks and deposit slips are ordered, stocked and replaced by the bookkeeper as needed.
6. Blank checks are not distributed before entering it in QB's or recording the purpose of the check with the accounting office which lists the person taking the check, vendor, date, number, and estimated amount. In the absence of the bookkeeper, the treasurer, executive director, or support staff may fill out the check tracking form.
7. All checks must have memos describing purpose of check before being signed. Documentation will be provided when necessary for further clarification.
8. Payroll checks are in numerical order with a different starting number than regular checks. Both types of checks require one signature.
9. Blank checks are only issued without a vendor identified in the following instances:
 - a. A check held by a staff member who frequently needs to have a check for use away from the Center.
 - b. When a vendor's identity is unknown (such as purchasing something from an auction, or unknown vendor at a convention, etc.) and it is impractical to assign a vendor for the purchase.
 - c. Should one of the above circumstances need to be met, the accounting department will track very carefully all issued checks and require specific documentation upon return of the check.
 - d. If both the BOD treasurer and executive director are away for an extended period of time, a few signed checks may be kept in a locked location for emergency use.
10.
 - a. Any checks returned for insufficient funds are charged a bank fee. That fee is passed on to the client along with the replacement cost and recorded in the account from which it was taken.
 - b. Any fundraising checks that are returned for insufficient funds will only be charged the bank fee.

12. An additional checking account is used to accept wire transfers especially from other countries for international students, credit card merchants, PayPal and scrip orders.

B) Money Market, Credit, and other Special Accounts

1. The money market account is used to hold longer term designated and restricted funds as well as any additional funds in order to accrue a higher interest rate.

2. The Center has a charge account with Lowes. The credit cards are distributed to staff and leadership team members who regularly make purchases. The cards are numbered for tracking purposes and must be signed out using a credit card tracking form.

3. The Center has other credit card accounts that are utilized by staff members for purchases when necessary. These cards need to have a staff person sign out for the card and then turn into accounting any receipts as well as what the purchases were for. Purchases need to be itemized, so they can be correctly entered into the computer system.

4. The bank line of credit (its amount and status) is reviewed annually by the BOD to determine appropriate pay down and limits. If this line is being used, it is noted on the cash flow report. The bookkeeper must obtain permission from the executive director or BOD treasurer to draw on this line. The line of credit status will be included in regular bank reconciliation paperwork approved by the treasurer of the Board.

5. Our current policies do not require employees or officers to be bonded.

C) Reconciliation of Bank Statements

1. The accounting department reconciles all bank accounts and submits the information to the BOD treasurer on a monthly basis (quarterly when applicable, for irregularly used accounts), by the 15th of the month. During this process:

*Voided checks are to be included.

*If checks are outstanding for more than 180 days, the accounting department will investigate, and if necessary, will return money to the cash account.

*The following accounts are reconciled: checking, money market, bank savings, and bank credit line. The checking account and credit card accounts are done with the Quick Books reconciliation program.

2. QuickBooks Reconciliation procedure:

* If during the computerized reconciliation a discrepancy occurs it must be reported to the head bookkeeper before any adjustments are made.

*The report is printed then filed.

D.) Petty Cash

1. There is one designated petty cash officer for each campus. Whenever needed the designated staff member will turn in reconciliation forms and receive a check to cash to replace the funds that have been dispensed.

2. Petty cash must be receipted and turned in to the officer on the appropriate form.

3. Employees must fill out a form with their name, the vendor, the amount, the date, the

reason, and the account.

4. All requests for cash should be accompanied by receipts. Patterns of requesting for petty cash without receipts will be addressed.

5. When the petty cash officer is not using the petty cash box, it will be locked.

6. The accounting department will charge the appropriate accounts on the petty cash receipt form as they write the check to replace the petty cash account.

7. Special Circumstances: Bus Washing Quarters:

a. Quarters for washing the busses may be obtained by filing a petty cash form with the petty cash officer. The forms can be found in the appropriately marked mail slot.

b. Up to \$5 may be taken at one time. Remaining quarters can be kept in the bus for future washes. If drivers are not comfortable with leaving quarters in their bus, more quarters than can be used should not be taken.

c. If quarters are returned, corrections will be made on the petty cash form used to obtain the quarters to reflect the actual amount of quarters used.

8. No more than \$250 will be kept in petty cash at each campus.

2. Governing Board Activities

A. Each individual member of the Board of Directors is required to read, understand, and clarify if necessary, any financial report that is generated by the Center. Each month they will receive all reports that are identified under monthly reports and any other report that would be considered significant by the accounting department, the board treasurer or the executive director.

B. Annually, the BOD reviews the following:

Salary scales with base salary increases of:

Faculty, Support Staff, Bus drivers, Substitutes, Fine Arts, Academic Support, Hot Lunch, and any other special circumstances.

Conference Rates for Room and Meal reimbursement

School District Bus contracts (as needed)

Health Insurance Reimbursement Levels (as needed)

Registration/Materials Fees for School Programs

Prepaid School Discounts (amounts or percentages)

Discovery program rates

Financial Aid Limits & Eligibility

Compensation for field trip bus drivers (Local, Intermediate, Pittsburgh, & Other trips)

Sports Fees

Home schooling rates

Personal plowing rates

C. All fund-raising activities must be approved by the governing Board.

D. No money can be borrowed on loan without BOD approval. However, approval for credit applications can be granted by the executive director.

E. Annually after the fiscal year, the Board makes provision for the books to be reviewed by a CPA.

F. The Board will make the decision about which Online Tuition Management Account to

use to serve the families, which is referred in this policy manual to as OTMA.

3. General Receipts

A. General policies

1. Checks are restrictively endorsed with the Center stamp when the bookkeeper opens the mail.
2. All cash payments received by any department in the Center will be receipted by hand. Cash gift receipts will be entered into the computer system as a cash sale which records the day of the transaction, the name of the donor and the amount of the cash gift received.
3. Any question or discrepancies registered regarding receipts, gifts or payments will be investigated by the executive director or treasurer and a full report documented and given to the requester.
4. All giving, tuition and other fee records are kept on the computer.
5. Post-dated checks cannot be accepted from anyone for any reason.
6. All receipting will be done using a segregation of duties between people in the department. One employee will open the mail or otherwise receive the funds, enter the appropriate transaction on the computer and monitor the deposits to make sure they are consistent with the receipts. Another employee will be responsible to count the money, make the deposits, and check their consistency with the receipts.
7. The accounting department follows the Center's receiving policy.
8. Receipts will be entered and deposited on a daily basis to the fullest extent possible (or practical).
- 9: Year-end gifts will be assigned to the current calendar year if they are postmarked by Dec. 31 of that year. In order for vehicle in-kind gifts to be credited in a particular year, the titles must be received on or before Dec. 31 of that year. Receipts will be issued according to regular procedures. IRS forms are needed if value of vehicle is over a certain amount.

B. Gifts and Donations

1. All gifts are recorded, and receipts are issued to donors regardless of amounts on a regular basis. No gift shall go more than one month without receipting, without special documentation. If an individual specifically requests not to be sent a receipt, that request will be honored.
2. The accounting department and development department assure compliance with the terms and conditions of all grants and other restricted contributions.
3. As in-kind donations are received, the accounting department assigns a value for internal purposes. The receipt that is issued to the donor does not have a value, so the

donor can make that determination for his or her records and fulfill the responsibilities of the Internal Revenue Service.

4. When a non-cash gift is received, it is important that all appropriate record keeping be done to assure compliance with IRS rules, and also that people are properly thanked. The staff member receiving the item(s) shall assure that an in-kind donation form is completed. After it is completed, it is given to the accounting department (with the value amount filled in) and recorded on the computer. The receipt is then given to the development department for the appropriate thank you procedure to be completed.

5. All restricted funds will be noted as to their location and balances on all year end reports.

6. Restricted funds will be identified as those specifically restricted for use by the donor and will be labeled as such. Designated funds are those that are designated for use in-house, rather than by the donor. These funds will be noted on reports. The Center follows the FASB standards concerning temporarily restricted and permanently restricted funds recorded on the Form 990. Permanently restricted refers to assets not cash donations.

7. Although not incorporated into the accounting system, (with the exception of equipment and land development labor) the Center annually tracks volunteer labor.

8. When in-kind donated man-hours are utilized to build new equipment or buildings, or improve property, the fair market value will be included in the appropriate asset account.

9. Vendors which the Center deals with on a regular basis, (more than three times), will be included on the database.

C.) Tuition:

1. Contracts: A signed service agreement is needed for every student that attends Champion Christian School. This service agreement should include total tuition for the school year plus all fees for materials and registration of each student and an explanation of the late fees. Time should be taken with each parent or guardian to ensure that the terms of the contract are made clear and that they understand the legal agreement they are making with Champion Christian School. A completed contract is posted on iChampion with the appropriate description of how the contract works. Parents sign and upload the contract. Each contract has to have a provision for a sign off that a family has read and abides by the policies of the school as well as binding themselves to Christian Conciliation Services should a dispute arise.

Financial Aid Policy added to Contract

We are committed to helping families afford tuition at Champion Christian School. Because of the overall demand for financial aid (in order to reach the goal of providing affordable tuition), families receiving financial aid are required to: 1) substantially participate in two fundraisers, 2) come to at least one work day, and 3) attend the financial aid meeting offered once per school year. If a family receiving financial aid fails to uphold to financial aid agreement, part of financial aid package may be revoked. 7/11/11, 5/2/17

*Procedures are made to assure that parents are aware that signed contract states that all handbooks have been read.

*Families enroll with OTMP Tuition, an online tuition management system. Tuition statements are issued through OTMP.

*Late fees are applicable for each month tuition that is late and use OTMP late fee price. Late fees apply to NILD balances, as well as tuition and any other balance.

*Statements of past due accounts are issued on a monthly basis through OTMP.

*Account balances for current students are not allowed to get more than an equivalent of three months' tuition behind. (See step 3 of tuition collection policy and procedure). Students cannot participate in graduation ceremonies at the end of the year if there is a balance remaining on their account. Students cannot re-enroll the following school year without paying the previous balance in full. In cases with multiple children the total balance of tuition and other charges cannot exceed an equivalent of three months of the oldest student's tuition.

*When a family falls two-months behind on tuition, a statement is sent to the family from the accounting office saying that the child(ren) cannot return to school the next month if at least one month's tuition is not paid. This procedure will be followed every month until a family is less than two months back. Special cases can work out agreements with the accounting office.

*For families who owe money and are no longer enrolled in the school, student records and transcripts are not forwarded to a new school (with the exception of health records), they receive a monthly statement until such time the bill is paid, or they stop paying on the bill for a six-month period. At that point the tuition collection policy becomes active.

*For staff families: Any unpaid balances for tuition or other bills must be paid in full before the start of the school year. They can do this by paying by check or credit card or may have the balance taken out of their paychecks starting in September and ending in December. Arrangements must be made with the accounting department.

Employee Accounts Payable Personal Bills Due

As a Center, employees are the heartbeat of what we do. We are committed to providing support in as many ways as possible and committing as many resources to providing for them as we are able. However, it is important that we remain consistent in what we do in the context of the total group of employees and within the context of client policies. How we handle employee past due bills for Center services rendered needs to be similar to how we deal with client past due bills. It is not being supportive to allow employees to run up large bills at the Center that they cannot manage. In that context, we have adopted the following policy:

Employees need to keep their balances within a 45 day past due cycle. Employees will receive regular late fees as do other Center clients for any past due amounts. When those bills become past due for 45 days the following procedure will take place.

On the first pay period following the 45-day period we will calculate the amount of payment needed to withdraw enough to pay the balance in full and keep the employee within policy. That amount will then be deducted from the employee's pay.

Late fees are assessed to staff members responsible for tuition, as well as other families enrolled in CCS, on a monthly basis. Arrangements must be made with the accounting department if there are special circumstances.

2. Calculation of tuition

*Tuition for students in grades K - 12 is an amount for the whole school year to be paid in ten equal payments. Tuition payments are due on the last day of each month beginning August 31 and continuing every month throughout the school year until May 31.

Should students be withdrawn mid-month, they will be responsible for payments made in the month they were enrolled. For example, students who withdraw on February 10 would be responsible for all of the January 31 payment. (While this system does not interpolate perfectly because of the ten-month payment system, it is the most practical system available.) Upon request, an 11-month payment plan is available, but that plan must be approved by the administration of Champion Christian School prior to or at the signing of the tuition contract with Champion Christian School.

* Students enrolling after the beginning of the school year are responsible for paying the tuition payment of the previous month as well as any current and future payments.

*Preschool students' tuition will be paid on the last day of each month. This payment contract is divided in ten equal payments from August through May.

Any change in due date must be approved by the administration of Champion Christian School prior to or at the signing of the tuition contract with the Champion Christian School for the coming school year. This date will then be fixed for all ten equal tuition payments.

3. Registration fees / Material fees

*Registration fees are due before the first day that the student starts Champion Christian School. For current students, the registration fee must be paid by March 31st in order to receive the discount. Registration fees will be half for those students who start school in the second semester. This fee is non-refundable even if your child does not come to school at Champion Christian School. With the rolling enrollment policy, these fees are automatically added to their OTMP account. Parents need to notify the office to have them removed if the student is not returning for the next year.

Note: There is also a registration fee for non-CCS students for Discovery or for taking a class.

*Material fees are due the first day that the students start Champion Christian School. For current students, the material fee needs to be paid by July 31. Material fees will be half for those students in high school, elementary school, kindergarten, and preschool, who start school in the second semester.

*The material fees are partially refundable. When material fees have been paid for the year, and a student leaves in the first semester, the second semester fees are returned. When material fees have been paid and a student withdraws from school after July 31st, the first semester's material fees are not refundable.

*Families who choose to enroll their child in more than one pre-school program at one time would be responsible for one registration fee, but the material fee would apply for each particular program that the child was enrolled in.

4. Accounting Procedure

*Documentation. All special arrangements must be noted to the bookkeeper before the payment plan begins. This is entered into OTMP tuition. OTMP tuition is handling the A/R. Any parent or guardian has the right to petition the Board of Directors for any special arrangement concerning tuition and/or fees.

*Payment contract: As the contracts are signed and dated.

*Late Payments: For practical purposes, payments received after the 3rd day of the month

will be recorded as late (even though they are due on the last business day of the month). After that date families will be charged a late fee per month on their OTMP tuition account when the payment is late.

6. Homeschoolers rates reviewed each year by the Board. See Board sheet.

7. Prepaid tuition discounts reviewed by the Board each year. See Board sheet.

*Preschool prepaid discount. See Board sheet. If financial aid is received the prepaid discount does not apply. (Needs approved by board)

8. Pastor's discount has been eliminated as of the 06-07 school year.

9. Tuition Collection Policy and Procedure: The Center Board of Directors believe that it is biblical to have people be responsible for their indebtedness. This has to be balanced with an attitude of flexibility. (Luke 7:41) It is for that reason that we will attempt to collect all unpaid tuition in the following manner that we believe holds individuals to accountability and yet is very flexible. The following procedure is followed:

(a) Late tuition with student still enrolled:

Step 1. After the first month the tuition is late parents will receive a statement notice informing them that their payment is late. Each month the payment is late, the tuition will be charged a late fee to their OTMP tuition account. People will be encouraged to contact the Center to work out arrangements if they are having financial difficulties.

Step 2. The second month the tuition is late, parents will receive a letter (Letter 1-enrolled) informing them of the late tuition policy (that after 90 days students will no longer be allowed to attend school). Again, they will be encouraged to contact the Center.

Step 3. Warning of expulsion. At the end of the third late month, parents will receive a certified letter (Letter 2-enrolled) signed by the board president, noting that if the tuition is not paid by the 15th of the following month their children may no longer attend CCS. If no contact with the accounting department is made by the 14th of the month, the executive director or his representative would then make a phone call to the family stating that they may not return to school on the 16th of the month without a payment. Students then fall under the withdrawn student policy. No student may graduate, receive any records for transfer (with the exception of health records), receive any transcripts, or attend the following school year without payment (including Financial Aid work) for the previous year being made in full. For families with more than one child, payments must be split proportionally to keep each child's balance current. If a family withdraws one or more, but not all of their children, each student's balance is to be kept individually. Records will not be released until all of the non-returning students' balances are paid in full, and the re-enrolling students' balances are within two months. This policy will only be adjusted in special circumstances by the Board of Directors.

(b) Withdrawn student policy:

Step 1. Parents will continue to receive monthly late notices (with cumulative late fees added) for the first three months after attending CCS that tuition is not paid. Any significant series of payment will delay the process. After three months have passed without a payment, a letter (Letter 3-six months) will be sent to the family. The last notice will warn parents that the Board will begin the collection process. This letter will also state that they must respond to the letter within 30 days or their bill will be submitted to the Board of Directors, and the collection process will begin.

Step 2. A staff member will notify the parent of the Board policy and attempt to make arrangements for payment during the fourth month.

Step 3. After six months of nonpayment, the Board president will send a certified letter (Letter 4-twelve months), person to person, announcing its intention to submit the bill to the collection process.

Once a balance is paid in full, a collection thank you will be sent to the family, thanking them for working with the Center.

Step 4. For overdue balances over \$250 the following steps will be taken:

- a. File charges for payment with the magistrate's office.
- b. Pursue attachment of liens against personal holdings of families if settlement is not made according to the District Magistrate's second judgement.

11. Financial aid:

All new students must have turned in a completed enrollment application to the office with the required registration fee per child before applying for any financial aid. Then the first step in receiving financial aid is to turn in a CCS Financial Aid application on iChampion (if the family's income is below the federal hot lunch guidelines) or a OTMP Tuition application (if the family's income is above the federal hot lunch guidelines.) All CCS Financial aid applications are processed by the CCS Financial Aid Director. The OTMP Tuition applications are completed by the family and sent to the agency. There is a fee to apply for financial aid through OTMP Tuition. Once OTMP determines the amount of aid, if any, the family is to receive, the CCS Financial Aid Director will be notified by email. Once the applications are processed, an award letter will then be sent out detailing the amount of aid that the family will be receiving. The amount of financial aid is contingent upon the family completing the EITC Level 1 and Level 2 applications and upload to iChampion. Each family must also upload their most recent 1040 tax return and a W2 for each person working in the household. **Note: OTMP will verify if the family is eligible for the EITC money to protect the confidentiality.

Christian Counseling Services offers financial aid dependent upon household income. The counseling client must provide a current paystub for each person working in their household and their most current 1040 tax return. This income is then compared to the counseling fee scale approved by the Board of Directors. New clients must turn in a completed intake form and a signed Informed Consent Agreement before their first session. Payment will be received in the counseling office and a receipt will be given. Cash, check, and credit card payments are accepted. Insurance is being accepted by the counseling support staff and processed through NaviNet.

a. It is the aim of the Christian Family & Children's Center Board of Directors to make Champion Christian School affordable for families of all incomes. If a family has applied for aid through the CCS Financial Aid Department and receives an award letter that they do not choose to accept, registration fees will be refunded if they respond within a two-week period. Should a family choose to reject this package within the two-week period they may approach the Board through writing about other aid options. Families should submit a letter to the Board explaining why they have rejected their financial aid award letter, including any information about extenuating circumstances that may be pertinent to the situation. The Board will respond in two-weeks.

B. A maintenance group program is available for Champion Christian School families. Every parent who applies to the financial aid program and is approved, has the ability to work the

equivalent of their net pay to be applied to up to half of their tuition. Other families that do not qualify for financial aid may work the financial aid program as well. A financial agreement is signed which have the total hours to be worked and an explanation of the policies and procedures in terms of billing a parent for hours not worked during a month. Jobs are assigned and hours are supervised by the FA director. Financial aid is only for families with full time enrolled students.

Full tuition will be charged on the accounting system and hours worked will be credited to each account. Workers are responsible for paying for any hours not worked in the month.

C. Preschool families who are over the EITC guideline limits may write a letter to the Board asking for some financial aid in order to attend preschool.

12. Credit card payments: any tuition payments made on credit card will be assessed a processing fee to be determined annually by the BOD.

D.) Counseling Revenue

1. Counseling program uses invoices entered into the bookkeeping system and the web-based counseling program. This procedure involves making a bill and adding on additional charges. This keeps an ongoing record of how many charges were accrued and how much money was paid on that person's account.

2. The counseling rates are set periodically by the BOD. Once they are determined, the clients schedule an appointment. On the day of the appointment, the administrative assistant creates an invoice (bill) for the client for the appropriate amount. Payment is applied and entered on QuickBooks and the web-based counseling program. Clients are given a receipt. The bookkeeper then takes the deposit to the bank.

3. When past due accounts are billed the statements are sent out on a monthly basis. Payment for counseling services are due on the day of the session. No client may receive a second session without paying for the unpaid session without prior approval. This keeps account payable to a minimum.

4. Overdue counseling accounts will be treated with the same late collection policy as tuition.

E.) Other Types of Receipts

1. All money received or collected by the Center for activities, field trips, student activities, etc. are required to have at least two people involved in the collection and reporting process. Every event is required to complete an Event Financial Form and submit it with funds received and payments required to the accounting department. This process should include an event coordinator and a witness to verify the accounting in the form.

2. When taking a field trip, the person responsible for the trip (usually a teacher) will complete a tracking form which is a list of all attending students and how much is owed. This list will be turned in to the accounting office no later than the day after the event using the event form. Employees that have taken trips should complete an Event Financial Form as well.

3. When taking a field trip, teachers must use the trip financial planning form to calculate trip costs per pupil and have those costs approved before announcing details of the trip. Staff and staff students do not have to pay transportation cost of field trips with the exception of end of year overnight trips.

4. For events, teachers will complete forms and submit to accounting those who and how much should be billed to OTMP.

5. Judges and other people needed for student events do not pay transportation costs.

6. Concerning field trips or conferences over a weekend, teachers do not receive comp. time for Saturday and Sunday.

4. Payments and Expenses

A.) General

1. To be a good steward of resources, purchases are made in the most cost-effective manner by generally checking into pricing with alternative vendors. (This process is required on purchases over \$100.) Items taken into consideration are employees paid time, shipping costs, and timeliness.
2. All employees must include their names on orders when applicable, which is especially important when items are shipped.
3. We do not show favoritism to employees, BOD members, or other leadership team members regarding purchases. If purchases are made from them, there must be other legitimate reasons. We do have a conflict of interest policy which requires leadership team members to not participate in decision making on issues in which they are personally involved.
4. Program supervisors authorize purchases for their departments. The accounting department gives a record of expenditures to the departmental heads on a regular basis and verifies funds available for use by each department.
5. The Board approves major purchases for non-budgeted items.
6. On a monthly basis the accounting department reconciles all available credit card balances.
7. In order to be fiscally responsible, we pay all bills when they are due and in a timely manner. Should we not be able to do that, we will notify a vendor before the due date of our inability to pay and an expected payment date.
8. Upon receiving an invoice, the accounting department verifies with the person who placed the order that it is complete, received and payable. The bookkeeper will then verify the tax exemption status, assure all appropriate discounts are received and any other detail that the invoice requires. After the accounting department is satisfied the invoice will be paid before its due date.
9. When invoices are paid, "paid" with check number will be written on them.
10. When we receive duplicate (or triplicate) invoices, we either destroy the extras or write "copy" on them. With original invoices, they are entered into the computer, and put in the "to be paid" file. When the check is printed, the portion that we keep is labeled with the date and check number, and then filed.
11. When requested, only copies of invoices, not the originals, are distributed for review.
12. Checks are only paid from invoices, except for checks taken in advance, which require receipts to be returned.
13. Only checks that are made out to vendors are signed. In the rare event that the vendor is not known, receipts *must* be returned on vendor's letterhead, to verify the purchase.
14. Expenses (Bills vs. Checks)
 - * When a vendor submits a bill it is entered on the accounting system with the amount owed, and the date it is due. When it is due, the bookkeeper issues a check for disbursement that is sent to the check signers. All bills have a memo that describes the expense. Once signed, the bookkeeper writes the check number and date on the invoice and files it in the filing cabinet. The check and stub or copy of invoice is mailed to the vendor. This procedure allows for tracking of expenses that are paid and not paid.
 - *When someone needs to make a purchase and pay by check up front the procedure is to simply use a check without a bill. This enters the item in the appropriate account entry as is

needed.

*Concerning invoices made on a consistent basis, the bookkeeper first reviews all details with someone from that program, and then creates a bill and pays the bill when it is due.

15. Expenses: (Paychecks and liability checks)

16. Checks can be written to employees for expense reimbursements if they turn in a receipt and fill out a form (with the description and program use). We do make allowances for lost/misplaced receipts when under \$20, but only until such point that it becomes a continual problem. Most miscellaneous purchases are directed to petty cash.

17. When invoices and statements are compared, the accounting department monitors the purchases regarding accuracy in labeling. Receipts are quickly scanned for anything that might appear contradictory, or otherwise unusual. Brief questions may be asked for investigative purposes to correct any mislabeled invoices.

B.) Accounts Payable

* Periodically the bookkeeper reviews vendor debit balances and makes any corrections or adjustments. The A/P account is reviewed monthly. Also, at the close of every month, all accounts are reviewed for accuracy.

*All Payable accounts are kept up to date and viewed monthly for accuracy.

C.) Payroll

1. The bookkeeper or HR department produces employee contracts by using a computerized password protected standard form. Salaries and hourly wages are determined by the Board of Directors annually. After the paper copies are signed and returned, they are put in the employee's file. The following items are reviewed and explained to the employee by the accounting department:

W-4 form; tax withholding information using the Circular C

Local Earned Income Tax Withholding (Residency Certification Form)

I-9 form

W-9 (if applicable)

Act 34 PA State Police Background Check

PA Child Abuse History Clearance

FBI Criminal Clearance

Arrest/Conviction Report and Certification Form

Act 168 PA Sexual Misconduct/Abuse Disclosure Release

Declaration of Moral Integrity

Personal Testimony

3 Letters of Reference

Degree or Diploma

Certifications

Resume

First Aid card

CPR card

Child Abuse Training Video

Van/Bus Information (all staff)

Brotherhood Mutual Insurance form

ICVCFCC Van/Bus form

Vehicle Procedure

School Radio Use

Online Timesheet Instructions

Induction Packet
Phone system check list
Security System Training
Evacuation Procedures
Sprinkler system shutdown
Fire Extinguisher
Computer Skill Worksheet Mentor Assignments
Body Fluids Procedure
Health Insurance Reimbursement (full time employee only)
Life Insurance (full or 20 hour per week permanent employee only)
IRA and 401 K plans
PSECU (Credit Union)

2. New employees are given the employee checklist (see attached), with all of the corresponding paperwork. They are required to turn in the financial paperwork, which assures that they have received all of the payroll information necessary. Then that data is transferred to the computer.

3. The accounting department trains employees for the areas they are responsible for and, they have to sign off that they have completed the rest of the other trainings that are listed.

4. Payroll Deductions: Staff review all deduction options with the accounting department when they become an employee and then annually at their anniversary thereafter. All questions about withholding should be addressed to the fiscal officer in charge of payroll. The following deduction options are available:

* Employees can choose to establish an IRA by completing an IRA worksheet, and if they choose to start one, they can have a specified amount withheld from their paychecks and sent to the appropriate investment firm. On a monthly basis, the bookkeeper mails a check for that amount to the investment firm in that person's name. The investment firm then mails receipts directly to the individuals.

*Employees eligible for the 401K retirement plans (working 30-40 hours weekly with minimum of 2 years service) are eligible to have funds withheld from their account based on current policy.

*Tax Withholding: The Center will withhold all of the appropriate taxes, etc. that are required by law including federal withholding, state withholding, local withholding, and applicable social security taxes.

*Life Insurance: Additional life insurance for employees and family members can be purchased at the special employee discount and withheld from their paychecks.

*An employee may designate a certain amount to be deducted from their paycheck to pay the Center for personal bills.

* Paychecks can be deducted to be applied to OTMP bills, food service or personal vehicle bills.

*The Center will also withhold any other amounts agreed upon by both the agency and the employee regarding benefits, bonds, savings plans, retirement funds, health benefits, etc.

* All employees receive annual employment verifications. For most employees they will run according to fiscal year.

5. Payroll Procedure:

*Each employee's wages needs entered in the system. When payroll is made, the bookkeeper needs to enter the amount of hours, or time, and the computer calculates all of the amounts, including taxes and deductions.

*Pay Period: The Center follows a semi-monthly pay period policy. This means that the 1st - 15th of the month, and the 16th - end of the month constitute the two pay periods of the month. Funding streams permitting, employees can expect to be paid by 4:00 P.M. on the 5th and 20th of each month. If either of these dates occur on a Saturday, employees can expect to be paid on the previous day, Friday. If either of these dates occur on a Sunday, employees can expect to be paid the next day, Monday. Paychecks will only be distributed to the employee, and not to a spouse, child or friend, etc. unless express permission is given by the employee to the bookkeeper in advance. If an adjusted payday falls on a holiday, payday will be moved to the previous business day.

If there is a mistake or a question about a paycheck, the employee has until 10 A.M. the following day to let accounting know. If accounting is not notified by then, the employee will have to wait until the next payday for a correction.

Also note that the accounting department is unable to discuss or distribute paychecks with anyone but the employee.

*Salaried Employees: Employees hired on a salary basis will have gross pay determined by adding their days worked to get the total number of hours worked in a year, to compute a relative hourly rate. Once the salary is determined, pay is obtained by dividing annual salary by number of pay periods during the year. (i.e. Annual employees take annual salary and divide that by 24. School employees take annual salary and divide that by 20.)

School employees have the option of a 10 or 12 month pay. It is understood that those that opt for the 12 month pay are working for 10 months and are just spreading out their salary over 12 months through the summer.

*Hourly employees: Employees paid on an hourly basis will be paid according to the number of hours worked during the pay period. Hourly employees can expect to have the number of hours scheduled a week in advance in most circumstances but may be required to work varying hours depending on work load and finances available. Hourly employees may not work more than 40 hours per week.

Timesheets: Hourly employees must turn in a 15-day time sheet twice per month, so the bookkeeper can prepare payroll. Employees are to round to the closest quarter hour, label their responsibilities, and then total their hours. The online timesheets are to be printed, signed by the employee, and are then turned in to the accounting department with their Department head's signature of approval. The bookkeeper checks the tabulation of hours and creates a paycheck. After the checks are printed they are signed distributed to the proper people for signatures. The accounting department then files a copy of the pay stub with the time sheets.

Substitutes are paid a daily rate even in the case of a snow delay day. Substitutes that work only half a day are paid half the substitute rate. See Annual Fee Guide for BOD for rate. Employees currently employed by the Center will be paid the hourly substitute rate when substituting.

Hourly employees are required to keep their hours or to meet an hourly requirement that has been designated by their supervisor. These employees can be several types:

Full time hourly employees who work part of the year full time and other parts of the year in

a part-time schedule.

Hourly employees who turn in their hours every pay period and that changes based on the hours that they have worked for that pay period.

Hourly employees who have a flexible schedule are required to keep hourly timesheets because at times their hourly requirements will change.

Salaried professional employees who are full time are expected to perform their duties as part of their job description and do not receive extra hours. Full time employees who work on extra projects, or part time and other employees who encounter projects beyond their normal hours, must get pre-approval for extra hours, report those to their supervisor after working them, record them with HR department and must not encounter overtime pay requirements.

There are several types of employees who are required to keep hourly timesheets at the Center. They are:

Faculty members who work full or part days or substitute on a regular basis.

Support staff whose office hours are tracked by an hourly timesheet.

Bus drivers whose hours of driving time or maintenance time on their vehicles are tracked on a timesheet. Other employees who are required to turn in timesheets based on their individual contractual relationship with the Center.

Mechanics whose hours are tracked by an hourly timesheet.

Financial aid workers whose hours are tracked by an hourly timesheet.

Guidelines for keeping hourly timesheets are different from program to program. See page 26

NOTES ON FIGURING SALARY NUMBERS FOR HOURLY EMPLOYEES:

*Salary numbers for hourly employees were figured using the days that they are scheduled to work and multiplying that number by the hours that they are scheduled to work. That number (total amount of hours scheduled to work) is then multiplied by their hourly rate from the salary scale. Their total salary is then divided by how many times they get paid over the course of the school year.

*Days that were not figured into the salary are holidays. Numbers for employees that work more hours during the school year, then switch to part-time during the summer are included in their salary. A calendar with the employee's scheduled work days will be issued to the employee so they will then know what days they are responsible for working.

*All employees are responsible for making up their missed time. If an employee does not make up their missed time, it will be taken off their last paycheck for that year.

*It is up to the employee to keep track of their hours and any missed work time and notify their supervisor. Any extra hours that an employee works must be cleared with their supervisor first and then the accounting department must be given a time-sheet with the amount of extra hours. All time sheets need to be signed by the employee and their supervisor.

*Employed Consulting/Contracting Work: It is assumed that any work employees obtain as outside consulting or contracting work that occurs as part of their profession is related to their relationship with the Center if:

A) That relationship is with an organization within the Center's sphere of influence.

B) The work done is related to the employee's job at the Center.

C) There was no pre-existing relationship before the employee became a part of the Center.

D) No pre-existing contract or service existed before the employee entered into a relationship with the Center.

If the above conditions are met, then one of the following conditions must apply:

E) Employee must work out with their supervisor if consulting work will be done as part of salaried work (hence, payment/contract for work will be with the Center).

Or

F) Contracted work done by Center employees for which they will receive pay from another organization, will be done on employee's time which will require payment to be made to the Center, and 10% deducted (plus any other material or support expenses) to cover the Center's FICA, Worker's Comp. and administrative costs. The remaining 90% is then entered as gross wages for 'speaking' on the next paycheck for the employee. A Center Employee cannot contract work that is related to his work at the Center with another agency and receive direct pay to the employee, without specific approval from the Center Director.

*Funding Stream Delays: Since 80% of the Center's budget is comprised of payroll, should the Center experience funding stream problems, payroll may have to be late. Should the event of this be likely, the accounting department will talk with the executive director to determine the best course of action. The director will then determine how to discuss this with all or part of the staff to address the issue.

* The accounting department keeps the files on employee financial records and information and confidential personnel files in a locked cabinet.

*In January, the accounting department reconciles the W-2 totals with the ledgers. Since the W-2's are generated by the computer, the bookkeeper confirms each amount, prints them out, and distributes them to employees by January 31st or as soon as possible, and to the appropriate agencies by their deadlines.

6. Holiday Benefits:

*The Center will observe the following holidays throughout the calendar year:

New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Easter Break, Memorial Day, Independence Day (full time school year and part time summer, Labor Day, Veteran's Day, Thanksgiving Break, Christmas Break. All employees will take the holidays on the days indicated, with the exception of programs, which because of the nature of the program, must be scheduled otherwise. These program employees will receive the same holiday time but may schedule it differently according to the program supervisor to assure adequate coverage. This holiday time must be arranged within two months of the holiday.

*The vacation holiday only pertains to full-time, full-year employees.

*Specific dates for the holidays will be approved and announced by the Board of Directors in a yearly calendar.

7. Vacation benefits are recorded by the employee and are received as defined by contract. The amount of vacation days remaining will be listed by the accounting department on the database.

8. Vacation requests must be approved 2 weeks in advance, and approval received.

9. Notification of the accounting department by program supervisors: The supervisors of salaried employees are to inform the accounting department any time employees use sick or personal days or are otherwise absent. The accounting department will record this absence to assure that employees are documenting their time off. Employees then complete the proper form and get a signature from their supervisor. Sick and personal days

remaining are updated by the accounting department on the database. Paid sick and personal time benefits pertain to full-time employees only. Personal days must be approved two weeks in advance. Two personal days and four sick days are awarded at an accrual rate each month. Personal days are not carried from year to year. Half of remaining sick time balance can be carried over to the next year.

10. Benefits that affect payroll

*Tuition benefits: are currently frozen for staff who have received them when they were in place previously.

*Financial aid employees fill out time sheets online, then print and sign to submit to their supervisor to check their hours. The supervisor then turns the time sheets into the bookkeeper for computer entry. A pay stub is printed and given to the employee, and then the net amount is offset from the financial aid account. Each financial aid employee must complete a W-4 and will receive a W-2 at the end of the year for tax purposes. Families may not work together under one W-4. Each family member must complete a W-4 and will receive a W-2.

*If an employee becomes injured while working for Christian Family & Children's Center, they are eligible to be paid for the rest of their wages for the day that they were injured.

*If a full-time employee eligible for sick and personal days starts their full-time status after half of the school year is over, they are then eligible for half of the sick and personal days issued at the beginning of the school year.

*A substitute teacher working on a day that a delay occurs will receive the same daily rate with no deductions for the delay.

*There will be no charge for required CPR and First Aid Classes to any Christian Family & Children's Center employee. CPR and First Aid classes are required for employees working 10 hours or more. Hourly employees do not get paid for the day of training.

* Any employee scheduled to be working weekly 20 hours or more is eligible to receive free transportation for themselves or their immediate family. All other employees working less than the 20 hours weekly must pay the full transportation fee.

* The free transportation policy for employees and bus drivers' children does not include end of year trips or trips to far distances. All transportation fees must be paid in those cases.

*Children of coaches are exempt from paying the sports fee and any costs for transportation to and from games. This benefit is in addition to the stipend that is given to coaches at the end of the sports season.

*Any Christian Family & Children's Center employee, regardless of scheduled time, is eligible to receive snow removal and vehicle repair services for a fee as an employee benefit.

*If any Christian Family & Children's Center employee has an outstanding bill on their account for longer than 60 days, the bill will be deducted from the employee's paycheck.

* A Christian Family & Children's Center employee with an outstanding tuition balance for more than 3 months (beyond policy) will be required to have the tuition deducted from their paycheck.

Travel and Reimbursement of Travel Expenses

Travel for faculty and staff training and to further professional growth is a necessary expense at the Center. It is important to remember that the cost of training must always include travel expenses such as food, lodging, and vehicle expenses such as tolls and gasoline. It is also important to make sure that travel expenses are fairly and evenly dispersed among Center programs so that all the costs are not absorbed by one department and that accommodations for travel are consistent across programs. In that context, the following guidelines are to be implemented by administrators when making travel arrangements for staff.

Unless it is impractical or impossible, transportation to and from an event should use a Center vehicle. There may be some circumstances that would fall outside of this policy, but it must be approved with the executive director in the event that Center vehicles would not be utilized. For example, CCS would not rent a charter bus to take students on a field trip when our own trip bus should be utilized. In the case that a program administrator feels that travel expenses are better allocated by using another method such as a trainee's personal vehicle or airfare, that procedure needs to be documented, justified, and approved by the executive director. In that case it will be approved if travel expenses are less costly than utilizing a Center vehicle.

When an outside agency is reimbursing for travel, the participating program administrator will submit those expenses to the accounting department for reimbursement and those expenses will be credited to the transportation department.

If approval is given for using privately owned vehicles a travel reimbursement will be given according to the rates authorized by the Board. One rate is when participants use their own vehicle and their own fuel. A lower rate is reimbursed when a participant uses their own vehicle but uses Center credit cards at appropriate fueling stations. The procedure for using Center fuel would be that a personal vehicle is filled up on a personal account that does not include any reimbursement so that at the beginning of the trip, the vehicle is full from the personal fuel. During the trip, and at the end of the trip, a Center credit card will be used to fill the vehicle's gas tank, indicating that when the vehicle returned, the gas that was provided by the participant has been replaced, and assures that no other Center fuel will be used. Again, it is important on the travel reimbursement form to properly note that Center fuel was used so that mileage reimbursement will be at the proper rate.

If Center gas credit cards are used either for a Center vehicle or the participant's own vehicle, a gas purchase form must be filled out and returned to the office after the event. When planning a trip, transportation, accommodations, and meal costs will be budgeted for approval by the program supervisor using the following annually reviewed guidelines:

Reimbursement forms must be completed upon return from each trip with detailed notes and receipts in order to be reimbursed for expenses or to document petty cash expenses. Procedures for reimbursement of travel expenses when received from an outside agency and the Center must provide in advance travel expenses, participants must fully document that the reimbursement will be provided directly to the Center. For example, any Intermediate Unit expenses for conferences etc. need program administrators to document them in a special way. They will work with the accounting staff to alert them to those procedures. Any staff personal expenses that were approved by their supervisor need to be recorded on a reimbursement form and turned into the accounting department.

If at all possible, travel expenses should be covered by Center credit cards, Center checks, or petty cash, and documentation reported directly to the accounting office, including reimbursable income and receipts.

Bus Drivers

*For every increment (year) of experience as follows:

- A) Lead bus driver, 20+ hours per week, or a regular morning and afternoon run, counts as one increment.
- B) 10 hours per week, or 2 hours per day counts as a half increment.
- C) Anything less than that is a quarter increment.
- D) Substituting counts as a quarter increment.

Lead Bus Driver receives an additional \$.15 per hour

Drivers can accumulate no more than one increment of experience during a school year, *except that the first full year of experience will count for two increments.*

11. When employment ends:

All outstanding bills must be paid. This may be done by withholding the money from the employee's final paycheck.

All keys and handbooks must be returned to the office. If anything is not turned in, the employee will be charged a fee for these items

5. Computerized Bookkeeping System

*Our accounting system is password protected (changed periodically) and access is given to the executive director, treasurer and bookkeepers. It is located on a file server which is also password protected across the LAN.

* QuickBooks is backed up onto the backup server as well as a hard drive daily.

6. Taxes

A.) Monthly taxes

Payroll taxes are due shortly after payroll. Federal taxes are due on payday. State taxes are due three business days after the pay period ends (either the 15th or the last day of the month.) Federal taxes are paid through First National Bank using the government website and State taxes are paid to the PA Dept. of Revenue using the state website. Copies are kept on file. Federal taxes consist of five components over three categories; Federal income tax, company and employee Medicare, and company and employee Social Security. They all get paid with one online payment through First National Bank. Both Federal and state taxes are reconciled on a quarterly basis. The accounting department prints out a payroll summary for each pay period. This is compared to the QuickBooks totals for liability taxes and then filed.

All taxes are paid to the appropriate agencies, most are online. Local taxes are withheld according to the campus at which the employee works primarily, not according to residence.

B.) Local Taxes (Quarterlies)

Local taxes are collected over a three-month period and are due by the last day of the next month. The procedures are the same as above, in that they need to be postmarked on the last business day of the month.

7. Reports

On a regular basis the accounting department generates reports for each of the levels of administration and management at the Center. Any department can ask for a report, and that report after being approved by the executive director, may be issued by the department. There are periodic reports, monthly reports and annual reports.

A.) Cash flow:

*Each month a cash flow report is generated. This report shows where the Center stands if all money owed came in, and all bills were paid.

*To determine assets, add the amounts of the checking account, and accounts receivable. Accounts receivable in tuition needs to be done by totaling each client account balance.

*Liabilities includes prepaid assets and bills owed. The temporarily restricted funds represent special funds balances.

* Totaling assets and subtotaling liabilities gives us the current cash flow number.

*Once the report is generated on the computer, it is printed and copied for distribution to the executive director and board members and filed.

* The end of the year cash flow includes all registration and material fees received or accrued within the fiscal year.

Whenever a new vehicle is purchased, a complete set of gas company credit cards is needed to place in the vehicle. If a vehicle is sold, the credit card pack is returned to accounting. Bookkeepers must assure the proper insurance cards are placed in each vehicle and make sure new vehicles are added and sold vehicles are dropped from coverage. If the vehicle is used in school transportation, the appropriate school district needs notified of any changes.

B.) Profit & Loss, Balance Sheet, Budget vs. Actual

At the end of each month a balance sheet, profit and loss, and budget vs. actual reports need generated.

*The balance sheet tells the net worth by determining assets, liabilities, and equity.

*The profit and loss only lists the income and expense accounts, and shows how much money went through the system; in other words how much income we took in, and how much money we spent.

*The budget vs. actual uses the figures from the profit and loss and compares them to the budget which was set at the beginning of the fiscal year.

*Each month, these three reports are completed, filed, and sent to the executive director and BOD members. These three reports also need to be generated at the end of the fiscal year to produce a yearly total. Many of the transactions can be classified into one of the several programs at the Center. However, some are just general Center expenses, shared by all the departments and need to be divided proportionally, according to the following procedure.

D.) Capital funds

Reports need to be done monthly, as well as periodically. All of the income from CFC is added, then all the CFC expenses are subtracted. There are Quick Books memorized reports for this; one profit and loss and one for balance sheet.

E.) Vending machines

The allocation for administrative fee (electricity) for each machine is \$ 20 per month, or \$ 240 per year.

Any vending machine profits (money left over after the administrative fee and bills are paid) are student council temporarily restricted funds.

F.) Summarized listing of reports and their regular times to be generated (see full list on separate sheet)

*Monthly

Cash Flow

Bus cash flow

Special Reports requested by the Director, Board or other Program Heads*

*Last day of each month is:

Profit & Loss

Balance Sheet

Budget vs. Actual to date (total only)

CFC report/Monthly mortgage

List of contributors and gifts for the month*

Collection process: Individuals involved and their status

Fund-raising Activity Reports

Hot lunch report

*Quarterly

Sports Report

Trustee Report

Special projects that are going on

Annually (End of Fiscal year)

Cash Flow as of 8/31

Balance Sheet

Profit & Loss (Total Year)

Budget vs. Actual

Shared Expenses

Detailed reports for the following programs:

Bus, Sports, Food Service, Maintenance, School

8. Other Assets:

A.) Inventory

*Physical Inventory is done annually. Inventory pertains to items of value that the Center purchases, receives or is given over \$ 1000 and thus will be depreciated over time.

* An inventory list of all of the equipment, furniture and other Center assets and its value is updated every fiscal year. Each month a depreciation value is automatically entered in QB's.

*In August, in preparation for the closing of books, a physical inventory is done which is recorded on Excel and set up to depreciate monthly. This inventory needs to match with the asset accounts in QuickBooks. Annually, an adjustment is made to reflect the actual depreciation over the year.

*The accounting department also makes a periodic video inventory of contents for insurance purposes.

*Balances are annually reconciled between detailed property/equipment ledgers and a control account.

*Annually, the accounting department, in conjunction with program supervisors, will complete an inventory list of all equipment items owned by the Center. It will include the original purchase value, the insurance/replacement value, location, and tag identification number.

*All equipment must receive approval of program supervisors before disposal. The appropriate equipment disposal form will be completed (attached) and corrections will be made on the inventory list and fixed asset list as appropriate by the accounting department.

* Items will not be removed upon depletion.

B.) Depreciation Assets vs Expenses:

***Items valued below \$1000 are expensed when purchased (or received).** Items above that amount are assigned to an asset account, and then a life-expectancy and depreciation schedule are determined.

* Outdated or non-functional equipment (without significant value) can be disposed of with the approval of the Executive Director. BOD approval is required to dispose of any property and any equipment with a fair market value over \$ 1,000.

9. Fuel Excise Rebate

The Center files for fuel excise tax rebates annually. Procedures for filing the federal fuel tax and state tax rebates are located on the Center's file server.

10. Scholarship Program (EITC) Disbursement dates for those temporarily restricted funds are 8/31 and 1/5. On those dates, a decision about how much of the total amount minus administrative costs (20%) is to be distributed to students' accounts. A transaction is created in QuickBooks to equally credit the students' accounts that were awarded the grant. Students must be currently enrolled full time in CCS to receive the grant. Part time students are not eligible.

11. General Outline of Procedures for Host Families of International Students

1. International students are those students who have received an F-1 visa through Champion Christian School which has been approved by Homeland Security through the SEVIS program. (Student Exchange Visitor Information Service)
2. These students pay tuition directly to the school, after we have issued the F-1 visa. The application fee is due before we send a new student a visa and by March 31 for returning students in order for the visa to be processed. The remaining balance of fees and tuition for the year must be paid in full by August 1 or there will be a late fee added.
3. Host homes are arranged and the families of the international students agree to pay the school a stipend that will be distributed monthly to the host families for the duration of the stay. If a student moves to another host family, the fee will be prorated on a daily basis that month.
4. This is for the room and board of the student while in the household, but all other fees incurred by the student are his or her responsibility. Personal needs of the student must be paid for by the student such as clothes, school supplies, and personal toiletries. All school expenses must also be paid by the student which include such items as school lunch

extras, field trips, sports programs and other miscellaneous expenses.

5. International students that leave before the end of the school year are not eligible for any refunds. This is noted on the International Student Fees sheet that is published.

6. Host families are only responsible for trips to the airport to pick up their student and to take them back. International students are responsible for paying for any other trips to the airport. Fee for airport trip will be on BOD annual fee schedule.

7. International students entering in second semester will pay a full registration fee and half material fee.

12. Credit card Procedures

The Center accepts Visa, Mastercard, and Discover credit cards for donations and auction purchases. No debit cards can be accepted. For tuition or other charges, a 3% fee is added to account for fees incurred from the credit card vendors.

A virtual terminal is used to manually key in credit card information.

Employee policies and procedures

Required work hours

The Center takes a 'team approach' in terms of a work ethic. It is important for every employee to work as unto the Lord (Colossians 3:23) and not just as a job. Employees are to be giving of their time to help others and be flexible and willing to switch days, coverages, or times as needed.

Required Center events that are part of the organizational culture are included as part of your responsibility as a Center employee and are not counted as hours. Things like leadership banquets, accreditation dinners, homecoming, required Bible studies or CEUs, open houses, and staff meetings are all part of what is expected of you as an employee and are not to be added to your weekly schedule of hours. Your supervisor and the HR director will go over these with you. The Center calendar notes staff required events with a 'SR' but if you have any questions please talk to your supervisor.

If an employee needs to take time off, is sick, or needs to change their schedule in any way they need to request time off from their supervisor in advance. Time off, sick time, and other leave options provided by the Center are not guaranteed but require prior scheduling and approval. Although it is appropriate for an employee to schedule an appointment then request time off, they must be prepared to change that appointment should the request be denied. No time off will be approved when staff or faculty meetings, trainings, or beginning and end of year meetings are scheduled. Staff need to plan in advance for those times. School employees must also recognize that the meetings before the school year begins and those after the school year ends are required, and their plans for summer must take into account any adjustments made in the scheduled school calendar that impact the summer. Supervisors will take into consideration the whole picture of the Center's operations along with the employee's needs when scheduling.

If a support staff on a salary basis works over the amount of hours for which they were scheduled, they may keep track of those hours and adjust work time in coming weeks with permission from the employee's supervisor in advance.

Most hourly employees will track their hours using the online timesheet. Hours of work will

be documented from the time that an employee reports to their designated work area at the Center until he/she leaves that designated work area but shall include only the time that the employee is actively working. If approved by the supervisor an employee may take breaks or personal time during the day and the timesheet must reflect the time off. Again, your supervisor will show you how to use the timesheet.

Staff meetings, Bible study, and other meetings (faculty, support staff, etc.) as well as regular after school trainings are considered part of the job and therefore included in the salary and cannot be added to the time sheet as work hours. Salaried individuals do not get paid extra for after school meetings, open houses, or orientations.

Supervisors may adjust scheduled work hours to deal with events such as orientations, open houses, trips, etc. Please check in with supervisors for clarification on scheduling and required work hours. Full time staff must work three of the four open houses each year as part of their job. Part time employees over 20 hours must work two of the four, and part time employees less than 20 hours must work one. This requirement only applies to administrators, faculty, and support staff. With supervisor approval, employees are permitted to be paid extra if they attend additional open houses that are not part of their requirement.

Dual Work/Volunteering during work time prohibited

No other work or volunteer work is to be done while on work hours, in meetings, or during other aspects of the work day so that everyone is engaged, participating and contributing to the tasks at hand, or fully engaged in the focus of the meeting. This includes all non-Center projects, other jobs, or personal activities while on duty at the Center. Employees may, with their supervisor's approval only, designate part of their work day to personal tasks. Those hours cannot be counted toward paid time. An occasional responding to texts, taking a brief personal phone call, or responding to personal emails is allowed if this time is accounted for by either taking it off or by staying longer. If there is a reason that this is necessary for a longer period of time, permission can be obtained from your supervisor with a plan to make up for the time.

Documentation of work time

Bus drivers should begin documenting their start time when the driver walks to his / her bus in the morning and begins the pre-trip. Working hours do not officially begin until a driver is actually actively doing his / her pre-trip and will include driving time and the drive time to the driver's home. If a driver stops to visit or to attend to a personal errand while on their route, timesheets must reflect a deduction for personal time. For all other employees, start time begins when the employee reports to their work place. For mechanics, start time begins when work in the garage has begun. For office staff, start time begins when the employee reports to his / her desk and begins to work. For faculty members, start time begin when they report to their classroom, first meeting, or first assigned duty (including prep and planning time that is assigned).

During the day, every employee has the right to take half an hour off for lunch. This time must be cleared with their supervisor. It is important to note that lunch is not paid time at the Center. Many of the employees, with their supervisor's approval, are permitted to work through lunch - this definitely means working through lunch. If employees choose to talk or to relax and take

a 30-minute lunch, they may choose to do so, but their timesheet for eight hours of work should reflect 7.5 hours. People with jobs that involve physical activity such as maintenance, cleaning, mechanics, and other physical labor jobs MUST take at least 30 minutes off for lunch if they work six or more hours in the day.

The same is true for breaks. If employees feel that they need to take breaks during the day, they may do so and deduct that time from their timesheet. Breaks are not paid time.

Special notes: For non-salary employees, work plans need to be adjusted based on snow days, snow delays, or any other nonscheduled time that staff are not working. Generally, support staff are expected to work on snow days. If road conditions are safe, support staff can come in on a delayed schedule on snow days, but the offices and phones need covered. Delayed hours for support staff and part time faculty will need to be made up. Supervisors will be aware if snow days end up changing the amount of full days support staff will work throughout the year and adjust accordingly.

There may be times when the Center is closed that supervisors or support staff will need to provide coverage in terms of checking the mail, paying bills, or making sure reports are completed in a timely manner or before a deadline.

Timesheets must be kept on a daily basis. Staff may not 'guess' at the end of each pay period the hours they worked. Employees must accurately record their actual work time.

Staff may be asked to allocate their hours to a certain department or certain task in that department. When an employee is instructed by a supervisor to allocate their workday to different projects / departments, their hours must be broken up accordingly to work on different projects for budgeting purposes. Bus drivers and mechanics may be asked to split driving time verses maintenance time, verses administrative time based upon the variety of jobs that they may be asked to do. This is to ensure that all the budget items get in the correct categories.

An employee's signature on his / her timesheet indicates that he / she verifies that the worked hours indicated are accurate and will stand behind hours listed. A supervisor's signature on a timesheet means that to the best of their ability, they are verifying that employees worked the listed hours. It is the responsibility of the employee to retrieve the signature of approval from their supervisor. Timesheets must be submitted in a timely manner in order to meet payroll needs. Timesheets that are on a semimonthly pay period must be submitted right after the 15th and the last day of the month in order to meet payroll deadlines of the 20th and the 5th.

Professional Employees will serve on a fundraising or trustee committee. Meetings and work for these committees are volunteer time and should not be counted in work hours. Full time staff will serve on two committees and part time staff will serve on one.

Outside contracting work. Staff are not permitted to provide contracting services outside the Center for what they do as an employee at the Center. This is a conflict of interest. Staff members cannot use their work at the Center as a source of referrals for independent contracting work. Any such arrangements must be disclosed as a related party agreement and receive prior approval from the Board. Engagement in any business activity which competes with services that are provided at the Center is a conflict of interest and is

prohibited.

Some positions at the Center require signing a non-compete clause such as in counseling, tutoring, mechanic and other services for which we provide specific or work-related training.

Employee Health Insurance Reimbursement Policy

For those that qualify, the Center will reimburse the employee once a month. The employee will provide proof of the payment to the health insurance company and a check will be issued to reimburse them up to the approved amount. If the employee selects a plan that is less than the approved amount, the check will be the exact amount that the employee has paid. If the employee selects a plan that is more than the approved amount, they will only receive the approved amount.