

Tabor 100 Handbook of Operations

Our Mission. Our dedication. Our passion. Our pursuit.

Tabor 100 is committed to business development, economic power, educational excellence and social equity for African-Americans and the community at large.

Tabor is staffed through consultant agreements and volunteer board positions. Key responsibilities for the coordination of Tabor projects and work are performed by the following, as may be supplemented by permanent hired staff in the future. These policies apply to employees who are clearly designated as an employee of Tabor. Certain operational policies apply to independent consultants and volunteers as well, and such policies are incorporated into such agreements. Such policies and agreement to adhere to such policies does not, by themselves, make such individuals an employee.

- Tabor engages an Administrative Coordinator through an independent consultant contract.
- The Treasurer is a volunteer board member.
- An accountant is engaged as an independent consultant.

Chapter 1: Policies

Background Checks

In considering an independent consultant or an applicant for hire (“applicant”), Tabor may investigate of the individuals background. The investigation may include, but is not necessary limited to, inquiries into references, credit history and conviction record. Such information shall be used only as it has bearing on the direct access to financial materials and responsibilities, or other ways in which convictions, background or credit verifications provide information that bears on the position responsibilities and representation of Tabor.

Independent Consultant

Tabor has independent consultants, who are not employees and are an independent contractor in accordance with the definitions established by the IRS and by the Washington State Supreme Court. That said, such independent consultants shall adhere to the applicable responsibilities that are designated for work with Tabor.

Employment at Will

Those hired by Tabor as an employee serve at will. This means that you are free to resign at any time, and Tabor may discharge you at any time, with or without cause or advance notice and without compensation except for time worked. Nothing in this handbook or written any place else, should be construed as a promise of permanent employment, of employment for a particular length of time, or discharge only for cause, or of a right to any particular corrective action or discharge procedures.

Only the President or his/her authorized representative (or the Vice-President of the Board of Directors in the absence of the President, or his/her authorized representative) has the authority to enter into an employment agreement that defines the at-will employment relationship and any such agreement must be in writing, signed by the President or his/her duly authorized representative.

Equal Employment Opportunity

Tabor is an equal opportunity employer and service provider. Tabor does not discriminate in contract or employment decisions or policies in violation of law based on any status protected under applicable law. What is a legally protected status may vary depending on municipal law, but will include race, color, national origin or ancestry, citizenship status, creed, religion, sex and gender identification (including pregnancy or related medical condition, gender surgery and similar), sexual orientation, age (40 years of age and over), marital status, sensory, physical or mental disability, honorably discharged veteran or military, HIV/AIDS, genetic information, or the use of a trained guide dog or service animal.

This policy of non-discrimination applies to all terms and conditions of employment, including but not limited to hiring, placement, promotion, termination, reduction in force, transfer, leaves of absence, compensation and training. Tabor will comply with all applicable federal, state and local laws that prohibit discrimination in employment.

Individuals with Disabilities

Tabor complies with all legal duty to provide reasonable accommodations to allow people with disabilities to apply for and perform contract work, or employment, or to receive services. Those with a disability that affects performance are to notify your supervisor and the Tabor President immediately. Tabor shall seek to find reasonable accommodations that can enable you to perform the essential functions of your job.

As a representative of Tabor, you are also responsible for providing reasonable accommodations to any client seeking services, in order that such clients may receive the same level of services that all other clients are intended to receive.

Tabor will not discriminate or retaliate against any employee or individual who requests, declines or uses an accommodation under this policy.

Religious Accommodation

Tabor will seek to make reasonable accommodations for observance of religious holiday and apparel, including employee time-off for religious holidays and accommodations related to dress and grooming practices, religious prayer and similar, unless doing so would cause an undue hardship on Tabor's operations. If you desire long-term religious accommodation lasting 30 days or more, make such a need known in writing to your supervisor and the Tabor President at least 30 days in advance or as soon as practicable after your hire.

Tabor will not discriminate or retaliate against any individual who requests, declines or uses an accommodation under this policy.

Pregnancy Accommodation

Those employed by Tabor directly as an employee, may request a reasonable accommodation for pregnancy and pregnancy-related health conditions, as well as for any situation when a new family member joins your family such as an adopted child, surrogate child, elderly parent entering the residence, or similar. Tabor will provide reasonable accommodation to the requesting employee unless doing so would both impose an undue hardship on Tabor and is not a protected right within Washington law.

Under this policy, reasonable accommodations include such actions as: providing more frequent, longer or flexible restroom breaks, modifying any no food or drink policies, job restructuring, part-time or modified work schedules, reassignment, acquiring or modifying equipment, devices or employee's work station, providing seating or allowing the employee to sit more frequently if their job might traditionally require them to stand, flexibility for doctor appointments or service provider appointments.

Unless Tabor does so or would do so for another employee class who needs accommodation, this policy does not include creating additional employment that Tabor would not otherwise have created or discharging any employee, transferring any employee with more seniority or promoting any employee who is not qualified to perform the job in the opinion of the Tabor President.

Tabor will not discriminate or retaliate against any employee who requests, declines or uses an accommodation under this policy. Tabor will not require an employee to take leave if another reasonable accommodation can be provided for the employee.

Employment Verifications and References

Tabor will generally respond to requests for employment verifications and of current or former employees, or those individuals that have performed services as an independent consultant. All references shall be provided only by the Tabor President and/or the employee direct supervisor. References may include any personnel discipline and termination actions, if any. The Tabor President may authorize exceptions to this policy.

Time Tracking

Individuals serving as independent contractors shall follow the requirements established in such agreements.

For those employed by Tabor as an employee, they shall be clearly designated as an employee and categorized as either exempt or nonexempt under the wage and hour laws. Nonexempt employees are eligible for overtime pay, and must receive advance authorization and approval to work additional hours. Exempt employees are not eligible for overtime pay. Exempt employees may be assigned a specific work schedule due to business needs. Whether a specific schedule is assigned or not, exempt employees are paid a fixed salary for all hours worked, for the general value of their services, and are required to work the time needed to meet work commitments and expectations. Tabor shall comply with the salary basis requirements of federal and applicable state overtime laws and the Fair Labor Standards Act.

Paid Time Off

Independent contractors and volunteers are not eligible and do not receive paid time off. All who are performing as an independent contractor or volunteers instead abide by agreements executed for their services.

For those that are clearly identified and designated as a hired employee, Tabor provides all employees with paid time off (PTO) each calendar year. The policy complies with the Tabor obligation to provide paid sick and paid safe time as required under the applicable laws in Seattle, Washington.

PTO shall be allowed for use of sick leave, whether an employee requires such leave for personal care, the care of a family member, or preventative care, or the care of any dependent (such as a child, elderly parent, spouse, partner, animal or other that is dependent on the care of the employee). PTO may also be used for vacation or other purposes. PTO must be taken in increments of 15 minutes. Employees may begin using PTO on the 60th calendar day of employment and there is no limit on the amount of accrued PTO employees may use in a calendar year.

1. Exempt employees may be absent up to four hours, before such exempt employee must record leave time as PTO. When an exempt employee will be gone more than 4 hours, then the entire period absent shall be considered PTO time.
2. When circumstances allow, an employee must notify their supervisor as soon as the need or occasion to use PTO becomes apparent. Expectations of notice shall be dependent on whether the need is foreseeable or unforeseeable.
3. Use of PTO for vacation or other purposes that are not sick or safe time, requires advance approval of the supervisor.
4. PTO is not counted for the purposes of calculating an employee's overtime hours of work or overtime premiums. PTO does not accrue during unpaid leaves of absence or other periods of inactive service.
5. At year end, up to 120 hours of unused PTO carries over to the subsequent year. This maximum carryover amount is prorated for part-time employees.
6. PTO shall accumulate with 1 hour of PTO accrued for each 40 hours of paid work. PTO is accrued based on actual hours worked.
7. Employees will be paid for up to 40 hours of accrued unused PTO upon termination from employment.

Family Care Act

Individuals serving as independent contractors shall follow separately executed agreements and volunteers are not subject to the provisions of the Family Care Act.

In accordance with Washington's Family Care Act (WFCA), employees may use their choice of earned PTO to care for a child of the employee with a health condition that requires treatment or supervisor or to care for a spouse, state-registered domestic partner, parent, parent-in-law or grandparent of the employee who has a serious health condition or an emergency condition. Tabor may require certification or verification from a health care provider. Tabor will not terminate, demote, discipline or otherwise retaliate or discriminate against an employee for requesting time off in accordance with this policy.

Inclement Weather

Tabor may compensate employees for time lost resulting from a management decision to close the office temporarily during inclement weather. Nonexempt employees who do not report to work otherwise, will not be compensated for time missed but may use their personal time off to compensate for time lost. This is not applicable to any person serving as an independent

contractor. Individuals serving as independent contractors shall follow the requirements established in such agreements.

Holiday Paid Time Off: Tabor shall observe all public holidays.

Individuals serving as independent contractors shall follow compensation provided and established in such agreements. Such independent contractors are not paid for hours not served, however shall be aware that Tabor shall not be operating on public holidays.

Employees that are clearly designated and hired as an employee shall receive paid time off:

- New Year’s Day
- MLK Birthday
- Memorial Day
- Independence Day
- Labor Day
- Veteran’s Day
- Thanksgiving Day
- The Day following Thanksgiving
- Christmas Day

If a holiday falls on a Saturday or Sunday, Tabor shall observe it either on the preceding Friday or the following Monday. Regular hourly employees are eligible for holiday pay in an amount equal to the number of hours they are scheduled to work on a normal work day at a straight time rate. To qualify for holiday pay, the Tabor observance of the holiday must fall on a day when the employee would ordinarily be scheduled to work.

Leave of Absence

For those individuals hired as an employee and not serving as an independent contractor, Tabor may approve an unpaid leave of absence. The granting of such leave is in Tabor discretion unless otherwise required by law. Requests for leave should be submitted in writing to the immediate supervisor as far in advance of the anticipate leave dates as possible. If circumstances prevent written request in advance, a verbal request shall be made as soon as possible followed by a written request once practicable. All requests for leave must indicate the date that the employee anticipates returning to work. Individuals serving as independent contractors shall follow the requirements established in such agreements.

Outside Employment

Employees who wish to take a second job may do so to the extent that it does not place you in a position that or apparently conflicts with Tabor interests and the job performance that you have for Tabor. Your position with Tabor and your obligations, as well as maintaining the appearance and the actual freedom of potential for conflicts of interest, shall take priority over

a decision to pursue outside employment. All individuals serving as volunteers or as independent contractors are expected to have outside employment and shall follow the requirements established in such agreements.

Drug and Alcohol Testing

Drug and/or alcohol tests may be required for employees if there is reasonable suspicion that they may be under the influence of drugs or alcohol while working. Such reasonable suspicion may arise from, among other factors, supervisory observation, coworker reports or complaints, performance decline, attendance or behavioral changes, results of drug searches or other detection methods, the employee appearance or an odor of drugs or alcohol. All records pertaining to positive test results, drug and alcohol treatment, and employee medical information shall be kept confidential, and disseminated to and within Tabor only on a need-to-know basis. Such records shall be kept in secure files separate from personnel files. Test results will not be released outside of Tabor without the written consent of the tested individual or as otherwise required or permitted by law or legal process. Individuals serving as independent contractors shall follow the requirements established in such agreements.

Drug Free Environment

The Tabor workplace and all Tabor facilities, premises and any location at which an individual is representing Tabor as a member, employee, official or otherwise, shall be considered as a workplace in which all individuals representing Tabor must be free from the influence, peddling, possession or trafficking of drugs or alcohol. Employees or members that violate this policy are subject to discharge. Proper use of medication prescribed by a physician is not prohibited, however misuse of such prescribed medication is prohibited. Should an employee's lawful use of such prescribed medications impair or may impair safe job performance, the employee is to notify the supervisor for a review of appropriate accommodation.

Moderate consumption of alcohol at organization-sanctioned social events (such as holiday parties or dinners) is not a violation of this policy. In such cases, individuals are expected to conduct themselves in a manner appropriate to the event and are strictly prohibited from operating motor vehicles or other equipment under the influence of alcohol.

Attendance and Punctuality

Volunteers and individuals serving as independent contractors shall follow the requirements established in such agreements.

For those serving as employees, work hours shall be determined by the supervisor if any, and the Tabor President. Tabor has the right to modify or adjust work hours in accordance with the needs of Tabor. Volunteers and individuals serving as independent contractors shall follow the requirements established in such agreements.

Nonexempt employees working more than five hours in a shift, will be provided a meal period of at least 30 minutes. The meal break is an obligation and the employee has responsibility to take the meal break. The meal break must be taken between the second and the fifth hour of work. An additional meal break is required for each additional five hours of work and will be given within five hours from the end of the first meal break.

Nonexempt employees who work three or more hours longer than the normally scheduled shift will be provided at least one 30-minute meal break before or during that extra work time. Uninterrupted meal periods of at least 230 minutes during which the employee is completely relieved from duty, are unpaid. Because meal breaks are unpaid, employees shall record their state and top times. An employee who is required to work through some or all a 30-minute break or whose 30-minute meal break is interrupted should report it to your supervisor.

Non-exempt employees must take a 10-minute paid rest period for every four hours worked, and must not work more than three consecutive hours without a paid 10-minute rest period. An employee

's paid rest periods do not have to be scheduled in 10-minute blocks if the nature of the work allows the employee to take a shorter, intermittent rest period totaling 10 minutes for each four hours of work. A rest period taken in a 10-minute block must be scheduled as near as possible to the mid-point of the work period. An employee may not waive a paid rest period.

Performance Evaluations

Independent contractors are not subject to and shall not receive performance evaluations for Tabor employees. Such independent contractors shall receive only performance indicators designated within their separate agreements.

Tabor performance evaluation process is designed to provide a dialogue between the supervisor and employee on how job requirements and goals are being met. Performance evaluations are generally conducted 90 days from an employee joining Tabor, and regular annual evaluations therefore. Additional evaluations, which may be formal or informal, may be requested by the employee or required by the supervisor. This policy is only a guideline. It is the goal of Tabor to conduct regular performance evaluations, but at times this may not occur. If so, this does not impair the validity of performance concerns provided by Tabor to an employee for purposes of disciplinary action.

Personnel Records

Tabor does not retain personnel records for independent consultants or volunteers.

For those employed by Tabor as an employee, Tabor shall seek to maintain records of employment application, resume, offer letter, personnel action forms, benefit selection forms, records of changes to status, performance reviews, corrective action notices, dates of

employment, rates of pay, amount paid each pay period, and for non-exempt employees, hours worked each workweek. The maintenance and release of information in personnel files is the responsibility of the Treasurer.

Each employee shall provide: name, address, telephone number, social security number, IRS Form W-4, INS Form I-9, insurance beneficiaries, marital status and depends to the extent it affects insurance coverages, and a person to notify in case of emergency, it is the responsibility of employees to notify the Treasurer if any of this information changes. All personnel files and information is the property of Tabor. Tabor reserves the right to use and disclose the information as Tabor deems appropriate. In general, however, it is Tabor policy to release personal files and information contained in them only as required for appropriate purposes, and only to Tabor management, insurance carriers, accounts and/or attorneys that have a legitimate basis to know the specific information disclosed, federal and state authorities only as required by law such as pursuant to subpoena or other judicially enforceable request, pursuant to the employees authorization, or pursuant to the policy on employment verifications and references.

Tabor shall comply with all applicable state and federal laws regarding confidentiality of medical records.

Employees may review their own personnel files in the presence of the Treasurer at reasonable times upon request by the employee. Information obtained from employer and personal references is maintained separate from the employees personnel file and not made available to the employee.

Alternative Work Schedules

Although any full-time exempt employee is expected to work hours as designated by your supervisor and/or the Tabor President, which is likely to include Monday through Friday, you may request permission to work an alternative work schedule subject to this policy.

Driving for Tabor Business

All individuals (whether volunteers, independent consultants are employees) are expected to comply with all local, state and federal laws while driving a personal vehicle for Tabor business purposes. Any employee that drives for work and/or transports clients must list Tabor 100 as an additionally insured and provide proof of insurance to the Tabor Administrative Coordinator for your personnel file.

These records must be updated with any change in your insurance. The organization may discipline employees who engage in unlawful driving conduct. For example, employees who are required to drive as part of their job duties are required to have and maintain a valid driver's license, wear seat belts and travel at a safe and legal speed.

The improper, careless, negligent, destructive or unsafe use or operation of equipment or vehicles as well as excessive or avoidable traffic and parking violations may result in disciplinary action, up to and including termination of employment. Employees may run incidental, personal errands during their commute to and from work or during their meal break. This commuting and meal break time is the employee's time. Nonexempt employees are not paid for commuting time and should not record commuting time as time working. Any accidents that occur while driving on organization business, regardless of severity, must be reported immediately to the policy and promptly to your supervisor and the President. Failing to stop after an accident and/or failure to report an accident may result in disciplinary action up to and including termination of employment.

Chapter 2: Finance Procedures

Purpose statement

Employees have duties and responsibilities that contribute to safeguarding the assets and fiscal responsibilities of Tabor.

1. Protecting Tabor assets;
2. Ensuring maintenance of accurate records of Tabor's financial activities;
3. Providing a framework for Tabor financial decision-making;
4. Establishing operating standards and behavioral expectations;
5. Serving as a training resources for staff; and
6. Ensuring compliance with federal, state, and local legal and reporting requirements.

Financial Policy: At Tabor 100, we strictly adhere to financial guidelines set forth by the Board of Directors. The Board Treasurer and Administrative Coordinator both receive original bank statements and original agency credit card statements each month. The board-driven Finance Committee reviews statements, balance sheets, and profit and loss documents, and reports to the board of directors at each monthly meeting to ensure appropriate spending.

We also have a locking file cabinet for safeguarding all checks and sensitive documents such as bank statements, insurance policies, employee information, business/charity licenses, etc.

Although **our budget level does not yet require professional audits** of our financials, we have an accountant who keeps our books and advises us, and makes suggestions as to future financial policy changes.

Bank Statement Review

The Tabor Administrative Coordinator shall receive the bank statements, reviews the transactions, initials and hands it over to the Treasurer to prepare the bank reconciliation. The President shall review and approve.

Segregation of Duties

Tabor financial duties are distributed among multiple people to help ensure protection from fraud and error. The distribution of duties aims for maximum protection of Tabor assets while also considering the efficiency of operations.

Cash receipts and disbursement functions shall be separated and desegregated.

1. Opening and registering receipt of funds shall be desegregated from those accounting
2. Those signing checks shall not be involved in expense approval or basic accounting procedures

Physical Security

Tabor shall protect and limit access to financial materials and assets, to ensure that only people who are authorized to have physical access to money, securities, real estate and other valuable property.

1. Blank checks shall be stored in a locked location with only those that are authorized to sign the checks provided access.
2. Accounting software is protected through password protections to prevent access by anyone not specifically authorized for such access. Passwords shall be changed regularly
3. Cash and checks received shall be stored in a locked and safe location, with only the individuals requiring access to perform their duties given access.
4. Bank deposits shall be made regularly and no less than weekly.

Petty Cash

Tabor does not intend to use petty cash unless no reasonable alternative with greater control is available. All uses of petty cash must be authorized by the Tabor President on a form for that purpose.

- The date and the signature of the person receiving the cash should be reflected on the voucher. The person signing the voucher is responsible for submitting receipts and any change back. A petty cash voucher shall be prepared for every request that is made from the fund. Receipts and any change from the purchase must be submitted within one working day (24 business hours). The amount of change returned to petty cash will be noted and initialed by the Tabor Administrative Coordinator or other designated staff, on the signed voucher.

- Occasionally it may be necessary to purchase items from more than one store; in such event the receipts from each store must be returned and submitted.
- The individual purchasing items from petty cash is expected to stay within the authorized amount. However, upon occasion it may exceed the authorized amount. In this case, an explanation is to be noted on the voucher and the increased amount must be approved by the Tabor President. Upon approval, overage will be reimbursed from the Petty Cash Funds.

Preparing Invoices to collect revenues due

All revenues due are invoiced each month to capture all billable receipts and ensure a regular healthy cash flow for Tabor. All final invoices for the prior month shall be completed by the 15th of the following month.

Memberships shall be collected no less than annually. The membership Chair shall review memberships each month to ensure payments are current and shall send notice to those that are unpaid for more than 30 days. Once 60 days have passed without receiving payment, the Membership Chair will inform the President and may suspend the membership privileges until payment is made.

The Treasurer gathers relevant expense documentation, prepares all invoices, and submits to the President for approval by the 10th of each month.

Following approval, the Treasurer makes two copies of the invoice. One original is mailed to the client/customer, no later than the 15th of the month and one copy is filed in the client folder.

As part of the monthly close-out process, the Treasurer reviews and Accounts Receivable aging report and alerts the President if invoices are more than 60 days overdue.

The President shall determine appropriate collection efforts for long outstanding invoices.

Revenue and Account Receivables

All contributions will be recorded in accordance with GAAP, with specific attention to standards FASB 116 and 117. Contributions are recorded as pledged or received in accordance with FASB 116 and must be credited to the appropriate revenue lines as presented in the annual budget and coded.

The Treasurer is responsible for posting revenues to the general ledger in accordance with the determination appropriate to its classification

To desegregate responsibilities:

1. The assistant will open the mail, make a copy of the check and record the incoming payment;
2. The Treasurer will code the income and post the receipt into the accounting system

3. The President shall oversee the endorsement of checks
4. All cash and checks shall be kept in a locked and secured location until deposited.
5. Bank deposits shall be made regularly, no less than weekly.
6. The assistant shall prepare and the President shall review bank deposit slips.
7. Bank receipts shall be filed.

Expense and Account Payables

1. All employees, exempt and nonexempt, are required to record time worked, holidays, leave taken for payroll, benefits tracking and cost allocation purposes.
2. The President shall approve payroll.
3. The President shall designate the person who will add or remove employees from the payroll systems.
4. The President has authority to approve salary increases and shall document that increase