

BGCA Membership Requirements

Phase 2

On July 26, 2021, the National Council of Boys & Girls Clubs – made up of all Member Organizations – ratified 14 new and updated Requirements for Membership.

This document outlines the new and updated requirements for membership and provides the current Metro Louisiana’s policies addressing these requirements.

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1.5 Policies for the Protection of Youth

Every Member Organization shall have in place and follow policies and standards to protect youth that incorporate policies approved by the National Council and include but are not limited to:

- a. Child abuse prevention and response, including guidance on staff-to-child ratios and prohibition of private one-on-one interactions between youth and staff, volunteers and board members;
- b. Drug- and alcohol-free workplace;
- c. Facilities, including guidance on restroom usage;
- d. Screening and onboarding;
- e. Incident reporting and investigation;
- f. Emergency operations;
- g. Transportation; and
- h. Technology acceptable use, including prohibition of inappropriate technology-based interactions between youth and staff, volunteers, board members and other youth during and after Club hours.

A. Child Abuse Prevention & Response - Child abuse prevention and response, including guidance on staff-to-child ratios and prohibition of private one-on-one interactions between youth and staff, volunteers and board members;

Boys & Girls Clubs of Metro Louisiana is committed to ensuring the safety of its members, staff, and volunteers.

Any employee or volunteer of Boys & Girls Clubs of Metro Louisiana who becomes aware of an incident, as defined in this policy, shall immediately report it to Club leadership. Unless otherwise instructed, leadership is responsible for reporting the incident to authorities and BGCA and executing the organization's Crisis Communication Plan. Safety incidents include, but are not limited to:

- Missing children
- Bullying behavior
- Policy violations
- Inappropriate activity between adults and youth
- Inappropriate activity between multiple youth
- Minor and major medical emergencies
- Accidents, including slips and falls
- Threats made by or against staff, volunteers, and/or members
- Physical assaults and injuries, including fights o Allegations of abuse
- Criminal activity, including theft and robbery

One on One Interaction

Boys & Girls Clubs of Metro Louisiana is committed to providing a safe environment for members, staff, and volunteers. To further ensure their safety, the Organization prohibits all one-on-one interactions between youth and staff and volunteers, including board members.

Staff shall NOT:

- Initiate one-on-one contact with a member.
- Have a private meeting or communication with a member. This includes in-person meetings and virtual communications such as texting, video chat, and social media.
- Transport one member at a time. This includes personal and private vehicles.
- Staff shall:
- Ensure meetings and communications (in-person and virtual) between members and staff and volunteers include at least three individuals.
- Ensure in-person meetings take place in areas where other staff and/or members are present.

Exceptions may only be made when delivering medical or counseling services by a licensed, trained therapist, or similar professional or in an emergency situation. All exceptions shall be documented and provided to Club leadership.

Staff shall immediately inform Club leadership if a staff member, volunteer, or board member violates this policy. Should any adult staff, volunteer, or board member violate this policy, the Organization will take appropriate disciplinary action, up to and including termination.

Staff to Child Ratios

Child to staff ratios are established to ensure the safety of all children. Minimum child to staff ratios shall be met at all times. There shall be a minimum of two staff members present when more than one Club member/child is present. Only those staff members directly providing care, supervision or guidance to Club members shall be counted in the child to staff ratios.

Using the State of Louisiana's Minimum Staffing Requirements and Standards for daycare as a reference, the Club will follow the same guidelines for Minimum child-to-staff ratios for type II and type III centers working with children ages six and older; 1 staff to 23 Club members.

B. Drug- and alcohol-free workplace

The Board of Governor of Boys & Girls Clubs of Metro Louisiana believes that quality youth development experiences are not possible in an environment affected by drugs. It will seek, therefore, to establish and maintain an educational setting which is not tainted by the use or evidence of use of any controlled substance.

Boys & Girls Clubs of Metro Louisiana shall not permit the manufacture, possession, use, distribution or dispensing of any controlled substance, alcohol, and any drug paraphernalia as the term is defined by laws, by and any member of the Club classified staff or volunteers during working hours, on Club premises or at any non-personal, Club-sponsored or Club-related functions.

It is a condition of employment to refrain from using drugs and the unlawful use of lawful substances, including alcohol and prescription medicines, and to abide by the guidelines of the Drug Free Workplace Policy. Employees determined to be under the influence of drugs or alcohol, including the unlawful use of lawful substances, or who violate this policy in other ways, are subject to immediate discharge.

If an employee is discharged because of a violation of the Drug and Alcohol-Free Workplace Policy, he/she is disqualified for Worker's Compensation and/or Unemployment.

All Club employees are subject to random drug screens/tests. The types of tests that may be used include breathalyzer test, blood test and urinalysis. Failure to pass the screen/test will be grounds for dismissal.

All employees who are involved in a vehicle accident involving a Club vehicle must submit to a drug screen/test within 24 hours of the accident. Any employee that appears to be under the influence of drugs or alcohol must submit to a drug screen/test.

Volunteers determined to be under the influence of drugs or alcohol, including the unlawful use of lawful substances, or who violate this policy in other ways, will be asked to resign as a volunteer and end all contact with the Club and Club members.

C. Bathroom Policy

Restrooms shall be regularly monitored by designated staff at a schedule set by Club leadership. Whenever possible, Club staff should take groups of two or more youth to the bathrooms for “group bathroom breaks.” One adult should never escort one youth; always use the “rule of three” or more. Junior counselors, counselors in training, and volunteers should not escort youth to the bathrooms.

If the bathroom has only one stall, only one youth should enter the restroom at a time while the other youth wait outside with staff and volunteers. If there are multiple stalls, staff and volunteers should only send in as many youths as there are stalls. Staff should then stand outside of the bathroom with the door ajar in order to hear what is going on inside the bathroom. Club members of the opposite sex shall not use the same restroom at the same time.

Staff shall:

- Only use designated adult restrooms. Should separate restrooms be unavailable, staff shall use restrooms at designated intervals to ensure they are not using restrooms at the same time as youth members.
- Intervene and notify Club leadership should inappropriate conduct be observed.
- Where possible prop open doors to restrooms.
- Club staff should randomly and periodically monitor bathrooms to ensure that youth are not lingering there. It is important that staff periodically check restrooms so that youth know that an adult could walk in at any time.
- In public spaces, such as on a field trip, have staff do a sweep of the restroom. Ask other patrons to wait while your club youth are using the restroom.
- Ensure restrooms are regularly cleaned and sanitized.

Staff observing unacceptable restroom conditions shall.

- Immediately notify Club leadership.
- Complete a Repair Request Form and submit to Club leadership.
- Document, in writing, restroom conduct incidents and report them to Club leadership as soon as possible.

Guidelines For The Field Trip:

- Members may use public bathrooms if staff have checked bathrooms beforehand (to ensure they are safe as possible and there are not individuals loitering in the area) and they go in pairs, not friendship pairs necessarily. When possible, make a bathroom break at arrival to avoid having Members go off on their own. Remind them that going to the bathroom is a necessity; but the public restroom is not a place to make friends or do anything at all but going to the bathroom. Make sure they understand where they are to meet the group and take note of the time they leave and should be back.

D. Screening and onboarding;

Staff/Volunteer Selection

For every staff/volunteer applicant, the Club completes a comprehensive screening before their involvement in any program. These background checks, provided by Checkr, First Advantage, include local, state-wide, national background checks for criminal history and sex-offender registry. Background screenings are completed annually for all staff and volunteers (including Board of Governors and members of the Parish Advisory Councils). The Club will following the AmeriCorps guidelines with potential AmeriCorps members.

Onboarding

Boys & Girls Clubs seeks to ensure all employees are effectively and efficiently introduced to their new positions and the relevant policies, systems and processes of the Club in order to perform and develop in their roles. The Club intends to comply with all federal and state regulations regarding the on-boarding of new employees.

E. Incident reporting and investigation

Child Abuse Prevention

Boys & Girls Clubs of Metro Louisiana is committed to providing a safe and respectful environment for our members and will not tolerate any sexual abuse or sexual misconduct toward or by any member.

Sexual abuse and sexual misconduct shall be interpreted to mean any sexual interaction between a child and another person (including another child) in a position of power over the child. Specific acts may include, but are not limited to inappropriate physical contact, viewing pornography, exposing oneself to another person, enticing others to expose themselves, inappropriate language, or any other behavior that is a violation of Boys & Girls Clubs of Metro Louisiana's Code of Conduct or Employee Handbook.

Unless authorized in advance by Chief Operations Officer or President/CEO, adult staff and volunteers shall not:

- Initiate conversations with members about sexual matters. If a member initiates a conversation about sexual matters with a staff or volunteer, the adult shall limit the conversation to the child's immediate concerns and shall provide a written incident report to the supervisor within 24 hours; or
- Engage in off-site activities with members. Such interactions may include, but are not limited to field trips, meetings, and communications via phone, text, and/or social media. All persons are prohibited from the access, display, production, possession, or distribution of pornography on Club premises or equipment. Any suspected sexual abuse or misconduct will be treated as a serious matter and documented by written incident report within 24 hours. When applicable, the incident will be reported to the appropriate authorities. The chief executive officer shall provide written directives to maintain the confidentiality of incident reports.

All persons are prohibited from the access, display, production, possession, or distribution of pornography on Club premises or equipment. Any suspected sexual abuse or misconduct will be treated as a serious matter and documented by written incident report within 24 hours.

When applicable, the incident will be reported to the appropriate authorities. The CEO shall provide written directives to maintain the confidentiality of incident reports.

Boys & Girls Clubs employees are mandated reporters when suspects or has reason to believe that a child has been abused or neglected or is in danger of being abused. Reporters are generally required to report the facts and circumstances that led them to suspect abuse, but they are not required to and should not attempt to investigate the circumstances of the suspected abuse. Reporters are therefore discouraged from asking the child or others involved probing questions or investigating physical signs of abuse; instead, report to the proper authorities that have been trained to investigate.

Louisiana Abuse Hotline: Call 1-855-4LA-KIDS (1-855-452-5437) toll-free, 24 hours a day, 365 days a year.

F. Emergency operations

In the event of a fire, an explosion or a bomb threat, the Club's main priority shall be the safety of Club members and employees.

Preventative Action

Fire drills shall be conducted on a monthly basis. When drills are conducted, the site director shall record dates and times. The emergency telephone number (911) for fire and law enforcement officials shall be posted at all phone locations.

The emergency evacuation plan, including the location of emergency exits and evacuation routes, shall be posted in all rooms.

Club employees and members shall treat all fire drills/alarms as if there were a fire, explosion or bomb threat.

G. Transportation

Boys & Girls Clubs of Metro Louisiana is committed to providing a safe environment and enforces the following transportation policy for members, staff, volunteers, and other adults.

The Club only provides transportation to and from the Clubhouse and various approved off-site locations. The Club only transports youth in Club vehicles or other vehicles approved by Club leadership. Staff shall not:

- The Staff shall not transport Club members in personal vehicles.
- Transport one member at a time.

Staff shall:

Only transport members in official Club vehicles or through a bus rental service including the local school district busses.

- Ensure at least three individuals are present when transporting members.
- Abide by the one-on-one policy when transporting members.
- Keep an updated list of all youth who are transported to and from the Clubhouse and Club related activities Drivers shall:
- Keep a log of all youth who are picked-up and dropped off.
- Perform regular checks to ensure all members are picked-up and dropped-off at the appropriate times and locations.
- Immediately notify Club leadership if there is a delay or issue with transporting members to and from the Clubhouse or Club related activities.
- Submit written reports detailing issues or incidents involving transporting members to and from the Clubhouse or Club related activities.
- On field trips when transporting Club members on the bus, one staff person must be assigned to walk the length of the bus once Club members exit the bus to assure that no Club member is left on the bus. Make sure you walk the length of the bus once you arrive at the field trip location and again once you return to the Club. Do not assume the bus driver will check for Club members.

- H. Technology acceptable use, including prohibition of inappropriate technology-based interactions between youth and staff, volunteers, board members and other youth during and after Club hours.

USE OF CLUB COMPUTERS/ELECTRONIC DEVICES

- The computers at the Club are for Club business only. At no time may any computer be used for other business or personal use.
- The software on Club computers is the property of the Club; no unauthorized copies will be made or distributed. No additional software will be installed on Club computers without specific written authorization. Do not install software from home onto Club computers at any time.
- All data contained within Club computers belongs to the Club and cannot be altered without specific written authorization.
- No data stored on Club computers is to be released to any person or outside organization without specific written authorization. This includes release through data transfer, in magnetic form, on printed reports or any other media or electronic transmission as well as databases without specific written authorization from the Club tech director.
- The computer passwords and security codes assigned to employees are not to be communicated to any other employee, unless specifically authorized. No passwords, security codes or computer access telephone numbers are to be communicated to any persons or outside organizations without specific written authorization from the Club tech director.
- Employees who use computers at home for Club business are to virus check any diskettes before using them on Club computers.
- The system technologies employed by the Club give it a unique competitive edge. No person is to disclose the names of software, databases, or the system used by the Club to persons outside the Club.

1.8: Safety Committee Annual Assessment and Review

The Safety Committee of each Member Organization's governing body shall conduct annual facility assessments, review safety policies and review the results of all safety assessments to identify safety needs and areas of improvement.

Boys & Girls Clubs of Metro Louisiana Safety Committee is chaired by Chris Billings. This scope of work is assigned to the Safety Committee for compliance.

1.12: CPR and First-Aid Training

Each Member Organization shall have at least one staff member or volunteer present at each site during all operating hours when youth are being served – or during any Club-sponsored offsite program activity/trip – who is either American Red Cross certified or fully trained through a qualifying comprehensive adult and infant/child CPR or first-aid training.

Chief Operating Officer will ensure that this standard is in compliance.

1.15: Club members and minors serving as Club employees or volunteers

Each Member Organization shall have in place and follow policies and procedures clearly defining the scope of how minors can serve as employees, volunteers or work-based learning participants in the Club and shall ensure that any such minors complete mandatory training before they begin working with other young people. Additionally, all Club staff who supervise minor employees, volunteers or work-based learning participants must complete mandatory training on such supervision.

Generally, three categories of youth work in Boys & Girls Clubs – those who are participating in a work-based learning program, those who are official employees and those who serve as volunteers. It is important to distinguish between the three types of youth workers because the work-related roles, level of responsibility and recommended safety precautions are different for each.

Work-based learning program - Participant in a job-readiness program that occurs in the Club workplace to develop employability skills, knowledge and work experience (may include AmeriCorps members).

- Requires compliance with all Tribal, state and federal child labor laws
- Participation/selection is intended to build developmental and workforce readiness skills – young person is the primary beneficiary
- Eligible for participation/attendance-based stipends and financial incentives
- Must complete mandatory safety training for work-based learning participants (11 hours). All training content will be accessed through BGCA Splillett Leadership University. Documentation of trainings will be added to the employees' personnel file.
- Compliance with all membership requirements and foundational safety policies for in-Club work based learning must be documented.
- Counts as youth in staff-to-youth ratios.
- Counted in registered membership and ADA. If not a member, counted as "Other Youth Served" in annual reporting.
- Parent permission is required
- Completed mandatory background screening
- All Staff who supervise the work-based learning participates must complete mandatory training. All training content will be accessed through BGCA Splillett Leadership University. Documentation of trainings will be added to the employees' personnel file.

Official employees – Minors not participating in a job readiness program through the Club.

The Club will not hire minors in this capacity. All Club employees must be 18 years or older.

Volunteers – Non-member teen volunteers; other youth who complete volunteer services in the Club on a repetitive basis, but not through the work-based learning program.

- Requires compliance with all Tribal, state and federal child labor laws
- Approval of volunteer service is intended to support Club needs – Club is the primary beneficiary
- Unpaid compensation
- Must complete all volunteer training required for Boys & Girls Club member organizations, in addition to mandatory safety training for non-member youth volunteers (4 hours)
- Compliance with all membership requirements and foundational safety policies for volunteers must be documented
- Does not count as youth or staff in staff-to-youth ratios
- Counted as a volunteer in Club annual reporting, not staff, members or “Other Youth Served.”
- Completed mandatory background screening
- All Staff who supervise minor volunteer participates must complete mandatory training.

1.16: Insurance

Every Member Organization shall maintain comprehensive, General Liability and Sexual Misconduct insurance from a BGCA-reviewed carrier, each with a minimum policy limit of \$1 million per occurrence/\$3 million aggregate. Member Organizations agree Boys & Girls Clubs of America must be named as an additional insured with primary coverage under the general liability and sexual misconduct policy, and the certificate of insurance and declarations page must be filed with Boys & Girls Clubs of America annually. Organizations will have a third-party review the sufficiency of coverage amounts every two years to reflect their size, location and range of services. Every Member Organization shall maintain comprehensive Directors & Officers Liability insurance coverage and Employment Practices Liability insurance coverage, each with a minimum policy limit of \$1 million.

Boys & Girls Clubs of Metro Louisiana meets this standard. Insurance review will be conducted annually by the Finance and Safety Committees.

2.7: Employee benefits

Each Member Organization shall provide the following plans to all eligible employees:

- a. Retirement Plan – Provide an Internal Revenue Service (IRS)-qualified retirement plan to all eligible employees as defined by the plan and provide either:
 - 1) a non-elective employer contribution equal to at least 3% of eligible employee pay, or
 - 2) a minimum matching employer contribution equal to 100% of employee contributions up to at least 3% of employee pay.
- b. Comprehensive Medical Insurance – Provide a comprehensive medical insurance plan available to all eligible employees and pay at least 50% of the cost for employee only coverage.
- c. Group Term Life Insurance – Provide a group term life insurance plan available to all eligible employees and pay at least 50% of the cost for employee only coverage.
- d. Long Term Disability Insurance – Provide a long-term disability insurance plan available to all eligible employees and pay at least 50% of the cost for employee only coverage.

BENEFITS FOR EMPLOYEES

Health Insurance

The organization complies with the ACA (Health Care Reform) by providing minimum essential coverage that provides minimum value at an affordable premium rate to all eligible full time employees and to employees who regularly work 30 or more hours in a week.

Eligibility

Eligibility for Health Insurance is determined by employment status. All full-time employees are eligible for health insurance coverage at the group rate.

An employee between the age of 55 and 65 years of age with ten (10) or more years of service at the organization and who is on the organization's health insurance may elect to continue health insurance coverage for himself/herself plus any dependents at the employee's own expense at the time of favorable separation of employment from the organization.

After age 65, the employee may elect COBRA for an extended period of 18 months of coverage at his/her own expense. After the COBRA period has ended, the employee must enroll into Medicare. An active employee who is over the age of 65, is on the health insurance, and wishes to enroll in Medicare, will be

reimbursed for an amount to be determined yearly to cover the costs of Medicare Insurance in the form of an increase in wages.

Eligible employees returning to employment with the organization within a 24 month period or eligible employees coming to work at the organization without delay from another Boys & Girls Clubs site will have the insurance waiting period waived.

Effective Date of Coverage

The Health Insurance benefit is available on the first of the month following 60 days of employment.

Cost of Coverage

Premium costs are subject to change with the renewal of the plan.

Coverage

The Group Health Medical Plan helps to cover the high cost of medical bills. The Plan will cover doctor's visits, hospital stays and prescriptions at a percentage of the cost depending upon the provider used.

Enrollment

Enrollment times are within the first 60 days of employment and during open enrollment.

Continuation of Benefits

Upon termination, an employee has the right to continue Health Insurance through COBRA at his/her expense. This information will be mailed upon initial enrollment in our health insurance plan.

A complete Health Insurance Summary of Benefits is available from Human Resources.

Dental Insurance

Eligibility

Eligibility for Dental Insurance is determined by employment status. All full-time employees and regular part-time employees who work 30 hours or more per week are eligible for health insurance coverage at the group rate.

Effective Date of Coverage

The Dental Insurance benefit is available on the first of the month after 60 days of employment.

Cost of Coverage

Premium costs are subject to change with the renewal of the plan.

Coverage

The Group Dental Plan helps to cover costs such as Preventative Services, Basic Services, Major Services, and Orthodontia Services. For a full list of coverage, please see Human Resources.

Enrollment

Enrollment times are within the first 60 days of employment and during open enrollment. A complete Dental Insurance Summary of Benefits is available from Human Resources.

Vision Insurance

Eligibility

Eligibility for Vision Insurance is determined by employment status. All full-time employees and regular part-time employees who work 30 hours or more per week are eligible for health insurance coverage at the group rate.

Effective Date of Coverage

The Vision Insurance benefit is available on the first of the month after 60 days of employment.

Cost of Coverage

Premium costs are subject to change with the renewal of the plan.

Coverage

The Group Vision Plan helps to cover costs such as Well Vision Exam, single vision lenses, lined Bifocal Lenses, eyeglass frames and Contact Lens Services. For a full list of coverage, please see Human Resources.

Enrollment

Enrollment times are within the first 60 days of employment and during open enrollment. A complete Vision Insurance Summary of Benefits is available from

Human Resources.

Group Life Accidental Death and Dismemberment Insurance

Eligibility

Eligibility for Group Life and Accidental Death and Dismemberment Insurance is determined by employment status. All full-time employees and regular part-time employees who work 30 hours or more per week are eligible for coverage. An employee who leaves for military service will be eligible for coverage if he/she returns to work within 60 days of discharge.

Effective Date of Coverage

The Group Life and Accidental Death and Dismemberment Insurance benefit is available within the first 60 days of employment.

Coverage

The Group Life Insurance Plan provides coverage equal to the employee's basic annual compensation multiplied by 2. The Maximum benefit will not exceed the maximum allowed under the plan.

Enrollment

The employee will be enrolled automatically. No action is required.

Benefit Claims

Upon Death, the Life Insurance Benefits will be paid out to the beneficiary in a lump sum.

Upon being disabled, an employee must satisfy the Regular Occupation Test which is an injury, or sickness, or pregnancy, that prevents the employee from performing at least one of the material duties of their regular occupation.

Payment will not be made for any loss to which a contributing cause is:

- war or act of war, whether declared or not
- willful self-injury or self-destruction, while sane or insane
- voluntary participation in a riot, assault, felony or insurrection

When an employee is no longer totally disabled, the coverage terminates if the employee does not return to work. If the employment resumes, the coverage will be continued in the amount for which the employee is eligible. Benefits will terminate upon death, last day of employment or last day of eligible employment status.

If an employee is on an approved unpaid leave of absence, coverage under this Plan will cease on the last day of employment unless (1) an application to continue coverage is filed, (2) the application is approved and (3) the necessary

premium payments are made.

Reservation of Rights

The Boys & Girls Clubs of Metro Louisiana reserves the right to modify, amend or terminate the plan for sickness and disability allowances and any benefits provided there under. The President/CEO or his/her designate may make any necessary recommendations as to plan modification, amendment or termination and upon approval by the Board of Governors or its designate, the Legal/Personnel/Insurance Committee, such changes shall become effective.

A complete Group Life and Accidental Death and Dismemberment Summary of Benefits is available from Human Resources

Worker's Compensation

The Boys & Girls Clubs of Metro Louisiana has workers' compensation insurance coverage from Louisiana Workers Compensation Corporation insurance company to protect employees in the event of work-related injury or illness.

The organization is required to provide you with all information covered by workers' compensation insurance.

An injured employee has the right to free assistance from the Office of Injured Employee Counsel (a state agency) that is responsible for assisting employees with their claims in the worker's compensation system. Please see Human Resources for additional information.

FMLA

For purposes of FMLA, the term "spouse" includes all individuals in legal marriages, regardless of where they live. More specifically, the definition of spouse is now a husband or wife as defined or recognized in the state where the individual was married ("place of celebration"), and specifically includes individuals in same-sex and common law marriages. The law also defines spouse to include a husband or wife in a marriage that was validly entered into outside of the United States if it could have been entered into in at least one state.

The organization is a covered employer that is required to provide Family and Medical Leave (FMLA). Employees should direct all questions related to FMLA to the Human Resources Department.

Employee Eligibility

To be eligible for FMLA benefits, an employee must:

- work for a covered employer;
- have worked for the employer for a total of 12 months;
- have worked at least 1,250 hours over the previous 12 months; and
- work at a location in the United States or in any territory or possession of the United States where at least 50 employees are employed by the employer within 75 miles.

Holiday, PTO, and any form of leave do not count toward hours worked when calculating FMLA eligibility. Actual hours physically worked are the only hours used to calculate hours for FMLA eligibility.

Key Employee Status

A key employee is defined as a salaried FMLA-eligible employee who is among the highest paid 10 percent of all employees. To determine if an employee is a Key Employee or not, year-to-date earnings are divided by weeks worked by the employee.

As an exception to the FMLA's general guarantee of reinstatement, an employer may deny reinstatement (but may not deny leave) to a "key" employee if restoration would cause "substantial and grievous economic injury," provided certain conditions are met. 29 C.F.R. § 825.216(c).

http://edocket.access.gpo.gov/cfr_2006/julqtr/pdf/29cfr825.218.pdf

Non-Eligible Employee

An employee may not be eligible for FMLA if they have not worked a total of 12 months prior to the event and not worked a total of 1,250 hours over the previous 12 month period. No position will be protected if an employee is not covered under FMLA. If an employee wishes to return to the organization after a leave of absence, they must reapply for an open position.

Leave Entitlement

A covered employer must grant an eligible employee up to a total of 12 work weeks of unpaid leave during any 12-month period for one or more of the following reasons:

- for the birth and care of a newborn child of the employee;
- for placement with the employee of a son or daughter for adoption or foster care;
- to care for a spouse, son, daughter, or parent with a serious health condition;
- to take medical leave when the employee is unable to work because of a serious health condition;
- for qualifying exigencies arising out of the fact that the employee's spouse, son, daughter, or parent is on active duty or call to active duty status as a member of the National Guard or Reserves in support of a contingency operation.

- Twenty-six workweeks of leave during a single 12-month period to care for a covered service member with a serious injury or illness who is the spouse, son, daughter, parent, or next of kin to the employee (military caregiver leave).
- Time taken off work due to pregnancy complications can be counted against the 12 weeks of family and medical leave.

Approval for FMLA

The employee must request this leave in writing to the Human Resources Department 30 days prior to taking leave when advance notice is available. When advance notice is not available, the written request must be received in a timely manner at the first available opportunity, usually within three (3) working days.

Each employee needs to speak directly with the Human Resources Department regarding FMLA. No other employee has the authority to authorize FMLA. Employees submitting written requests to the Human Resources Department will be provided a written response to the request. Supervisor will be notified by Human Resources of employee's approved leave dates.

Providing false information and/or fraudulent use of FMLA will likely result in disciplinary action.

Pay During FMLA

The organization requires available PTO time be used for any leave of absence, which includes FMLA. Where personal incapacity is involved, PTO time will be used prior to any Medical Leave pay unless an exception is made by the President/CEO. Medical Leave pay benefit will be paid only up to what is deemed medically necessary regardless of time of the leave of absence. Once PTO is exhausted, employees will not be paid for any additional time off (except as otherwise required by law). To receive holiday pay while on leave PTO must be used the day before and the day after the holiday.

Return to Work

It is expected that an employee will check in with Human Resources at regular intervals regarding his/her return to work status.

Employee must have a "Release to Work" form from their physician before returning to their regular duties. An employee is to report to Human Resources before returning to their regular program department for a release to work approval.

Expiration of FMLA

After twelve weeks, the employee position may be filled to meet the needs of the organization. If this occurs, the employee will be given the first opportunity for

employment if the individual's skills meet the requirements for another position within the organization. If an employee has exhausted all FMLA benefits, does not fall under ADAAA, and is still unable to return to work, he/she will be in violation of the attendance policy.

OTHER LEAVE OF ABSENCE NOT ALLOWED

If an employee is not eligible for FMLA or other approved leave such as bereavement, Military or ADAAA, extended leave is not allowed. If an employee is not eligible for FMLA or any other type of leave and the attendance policy is violated the employee will be terminated. Benefits will cease at time of termination. The employee will be allowed to continue insurance coverage through COBRA at the employee's expense if currently receiving insurance benefits. If the employee returns to work on a permanent, full-time basis in the same calendar year, and was receiving insurance benefits, the waiting period for insurance will be waived.

For complete information related to FMLA please go to <http://www.dol.gov/whd/fmla/>

Holiday Benefit

All full-time employees are eligible for the following paid holidays:

- New Year's Day
- Martin Luther King Day
- Mardi Gras (Monday & Tuesday)
- Memorial Day
- July 4
- Juneteenth
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving Day
- Christmas Eve Day
- Christmas Day
- New Year's Eve Day
- Holidays that fall on a Saturday will be observed the previous Friday.
Holidays that fall on a Sunday will be observed the following Monday.

Full time classified employees are eligible for Holiday Pay based on the current full time wage. Temporary and Flexible Employees (part time or full time) are not eligible for holiday pay.

Eligibility and Holiday Pay for Employees Classified as Regular Part-time Employees
Regular part-time employees working a minimum of 15 hours per week will receive holiday pay after completion of their 90 day orientation period. Pay will be based on the current part time wage and the hours that would have been scheduled for that day off. Regular Part-time Employees are eligible for the following paid holidays, subject to annual approve of the President/CEO:

- Martin Luther King Day
- Mardi Gras (Monday & Tuesday)
- July 4
- Juneteenth
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving Day

Holidays that fall on a Saturday will be observed the previous Friday. Holidays that fall on a Sunday will be observed the following Monday

An employee that does not work their scheduled day before and day after a holiday will be subject to disciplinary action.

Nonexempt staff are not authorized to work on a holiday without prior approval from President/CEO by email. If unapproved hours on a holiday are worked the employee and/or supervisor will be subject to disciplinary action up to and including termination.

Flexible Time Off

BGC Metro Louisiana hires exceptional, professional adults to perform a wide variety of important functions that contribute to the success of our company. It is BGC Metro Louisiana's intent to provide its exceptional employees the freedom they require to balance the responsibilities of both their work and home lives, thereby maximizing their value to BGC Metro Louisiana.

Unlimited Paid Leave

It is the policy of BGC Metro Louisiana to forego implementation of a leave accrual or bank system of any sort. Eligible employees will be free to take leave when they require it. At BGC Metro Louisiana's discretion, leave may be tracked for business purposes.

Eligibility

All full-time exempt-level employees with 90 days of continuous service are considered eligible under this policy.

Expectations

Under this policy, exempt-level employees are expected to:

- Recognize that at BGC Metro Louisiana, we value all employees' contributions and are committed to communicating with our team members in advance when scheduling an absence or notifying the appropriate team member before the start of the workday when an unscheduled absence occurs.
- Understand that due to staffing needs, sometimes, not all leave requests can be honored. Advance requests are still subject to the appropriate approval.
- Meet all established goals despite the absences.

We realize you will sometimes need unexpected time off, please inform your supervisor immediately if you are taking this time off. For known FTO, you will manage request in these timeframes

1 – 5 days	At least two weeks in advance
6 – 9 days	At least one month in advance
10 + days	At least two months in advance

Except for those on protected leave (such as state or federal family and medical leave), if an eligible employee is unable to meet the expectations outlined above, BGC Metro Louisiana reserves the right to temporarily revoke unlimited leave. Further, if gross abuse of this leave is observed, disciplinary action may be taken, which may include termination of employment.

Pension

Boys & Girls Clubs of Metro Louisiana participates in the Boys & Girls Club Pension Trust. Eligibility for Pension program is determined by employment status. All full-time employees and regular part-time employees who work 30 hours or more per week are eligible for pension program. Participation begins on the Club's annual anniversary date (January 1) after one year of service as provided for under the plan. The Club will contribute six percent (6%) of employee's salary to the plan.

2.9: Employee Compensation

Each Member Organization shall establish and maintain a comprehensive, non-discriminatory employee compensation program to pay wages and salaries that are competitive with other employers in the sector and within the relevant market.

Boys & Girls Clubs of Metro Louisiana is committed to maintaining salary levels that are in compliance with all applicable laws and regulations and internally equitable. All employees will be compensated fairly regardless of race, color, religion, sex, sexual orientation, national origin, age, disability, veteran status or marital status.

4.0: Preamble

All Member Organizations shall ensure effective oversight and management of their funds, in accordance with the requirements as adopted and approved by the National Council.

No Action needed.

4.1: Policies, procedures and controls

Each Member Organization shall adopt, implement, and adhere to board-approved financial and accounting policies, procedures and controls, including appropriate segregation of duties that comply with Generally Accepted Accounting Principles (GAAP). Such policies shall address key financial areas, including, but not limited to:

- a. Roles and responsibilities for both staff and board;
- b. Receipt of cash, checks, and other methods of payment;
- c. Credit card usage and oversight (including CEO);
- d. Check signing processes and bank reconciliation;
- e. Employee reimbursements;
- f. Debt and use/repayment of line of credit;
- g. Gift acceptance, including in-kind;
- h. Accounting for restricted donations; and
- i. Chart of accounts and general ledger

These policies shall be reviewed annually with any recommended amendments or additions being approved by each Member Organization's board of directors.

A. Roles and responsibilities for both staff and board

Division of Responsibilities

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

The following is a list of personnel who have fiscal and accounting responsibilities:

Board Chair

- Review and approve the annual budget
- Review and approve annual and periodic financial statements, Audit, and information
- Review President/CEO's performance annually and establishes the salary

Board of Directors

The primary role of the board is oversight. As the legally accountable entity for the entire organization, the board has overall responsibility for its financial health.

- Review and approve the annual budget
- Review and approve all financial reports
- Review annual and periodic financial statements and information
- Review President/CEO's performance annually and establishes the salary
- Review and advise staff on internal controls and accounting policies and procedures

President/Chief Executive Officer

The primary responsibility of the President/CEO is to understand the organization's finances, interpret them for other stakeholders, and, together with the board, see that the organization remains financially accountable to its community.

The Board delegates responsibility to the President/CEO to:

- Prepare all financial reports including cash flow projections
- Make spending decisions within the parameters of the approved budget
- Create and amend operating procedures and controls
- Review and approve all financial reports including cash flow projections
- Develop an appropriate budget annually before the beginning of the new fiscal year
- Monitor program budgets
- Manage Restricted Funds expenditures
- Pay all obligations and files required reports in a timely manner
- Issue all checks using QuickBooks Online Accounting Software
- Review and sign all issued checks and/or approves check signing

procedures

- Review and approve all contracts
- Review and approve all grant submissions
- Approve inter-account bank transfers
- Is on-site signatory for all bank accounts
- All personnel decisions are made by the President/CEO.
- Asset Protection
- Insure against theft and casualty losses to the organization and against liability losses to Board members, staff, or the organization itself to levels indicated in consultation with suitable professional resources
- Plan and carry out suitable protection and maintenance of property, building, and equipment.
- Protect intellectual property, information, and files from unauthorized access, tampering, loss or significant damage.
- Receive, process, and disburse funds under controls that are sufficient to maintain basic segregation of duties to protect bank accounts, income receipts, and payments.

The President/CEO shall not make ANY contractual commitments for bank loans, corporate credit cards, or for real estate leases or purchase without specific approval from the Board.

Comptroller/Finance Director

- Approve all program expenditures
- Monitor program budgets
- Review all payrolls and is responsible for all personnel files
- Review and manages cash flow
- Review and approves all reimbursements and fund requests
- Reconcile the statement of credit card deposits and service charges
- Double check all reimbursement requests against receipts provided
- Process all inter-account bank transfers
- Assist President/CEO with the development of annual and program budgets
- Review all incoming and outgoing invoices
- Manage the petty cash fund
- Receive and open all incoming accounting department mail except bank statements
- Monitor and manage all expenses to ensure most effective use of assets
- Monitor grant reporting and appropriate release of temporarily restricted funds
- Oversee expense allocations
- Monitor and make recommendations for asset retirement and replacement

- Review, revise, and maintain internal accounting controls and procedures
- Initiate donor thank you letter acknowledgements
- Review all financial reports

Bookkeeper/Staff Accountant

- Overall responsibility for data entry into accounting system
- Records payroll
- Maintains general ledger
- Prepares monthly and year-end financial reports
- Reconciles all bank accounts
- Manages Accounts Receivable
- Assists in the preparation of annual audit

B. Receipt of cash, checks, and other methods of payment

Cash Disbursements & Expense Allocations

All payments, except petty cash, are made by pre-numbered checks and are accompanied by substantiating documentation. Sequentially numbered organizational checks are to be used to maintain a proper control over the checks. Documentation may be an invoice (bill) or requisition form/P.O. #.

1. The accountant enters the expense for payment.
2. The President/CEO verifies expenditure and amount
3. The President/CEO approves for payment if in accordance with budget
4. The President/CEO provides or verifies appropriate allocation information
5. The President/CEO provides date of payment taking into account cash flow projections
6. Checks are issued from QuickBooks software. The checks should be attached to the invoice, and other supporting documentation being paid and signed.
7. While the President/CEO signs each check, he/she should double check the check request voucher. This approval is to ensure the account and grant/project is charged to the correct expense and line item.
8. Supporting documentation will be filed by the accountant in appropriate vendor files.
9. Voided checks will have "VOID written boldly in ink on the face and have the signature portion of the check torn out. Voided checks will be kept on file.
10. In no event shall:
 - a. Invoices be paid unless approved by an authorized signer
 - b. Blank checks (checks without a date or payee designated be signed in advance
 - c. Checks be made out to "cash", "bearer", "petty cash"

Requests for cash disbursements

- 1) Original invoice
- 2) Employee expense report or reimbursement request

All invoices must have the account code written on them and approved prior to being submitted to accounting.

Every employee reimbursement or purchase request must be documented on the approved form with travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before approval for reimbursement is outlined below:

Lodging - an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose.

Meals and Entertainment - a receipt must be provided showing the cost of food, beverage, and gratuities, including the names of every person for whom food or beverage was provided, and the specific business purpose.

Other Expenditures - a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose.

Expense Allocations

Most non-salary expenses that benefit more than one cost center are spread across those centers using a shared cost method.

Capital Expenditures:

For all major expenditures such as computers, furniture, audit services, printing services, etc., three bids must be obtained before a purchasing decision is made. If the annual amount will exceed \$2,000, a bidding process and review will be conducted. All bids, including quotes, must be recorded and kept on file.

Professional Services:

Contracts for services will include rate and schedule of pay, deliverables, time frame of work to be done, and other information such as work plan, etc. Justification for payment should be submitted to file. For example, if the Corporation hires a copywriter/graphic designer to create a publication, a copy of the final version should be included in the file.

C. Credit card usage and oversight (including CEO);

No individual may carry corporate credit cards in his or her name. Only authorized business expenditures may be made by employees or board members using the corporate credit card.

All staff members who are authorized to carry a corporate credit card will be held personally responsible in the event any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; expenditures which are prohibited by budgets, laws, and regulations, and the entities from which the Boys & Girls Club receives funds.

The receipts for all credit card charges will be given to the Accounting Office within five business days of the purchase, along with proper documentation. The Accountant will verify all credit card charges against the monthly statements. A record of all charges will be given to the Bookkeeper with applicable allocation information for posting. A copy of all charge receipts will be attached to the monthly credit card statement when submitted to the Executive Director for approval and signing.

The President/CEO's credit card usage will be provided to the Board Chair as requested

D. Check signing processes and bank reconciliation

The President/CEO will have the right to sign all checks on behalf of the organization. The Board Chair and Treasurer will also have this right in the absence of the President/CEO.

All monthly bank statements received are given to the contracted CPA who will review the statements for unusual balances and/or transactions, inconsistent check numbers, signatures, cash balances and payees.

The Treasurer shall initial and date the bottom, right hand corner of the first page of each reconciliation report.

E. Employee reimbursements

In the course of employee's duties as an employee of Boys & Girls Clubs of Metro Louisiana], employees may be required to pay for goods/services that allow them to do their job. Any eligible expenses that and employee incur on behalf of Boys & Girls Clubs of Metro Louisiana will be reimbursed in full.

Qualifying Expenses

Boys & Girls Clubs of Metro Louisiana will reimburse all part and full-time employees for all qualifying expenses, including:

- Travel for business purposes.
- Conference fees.
- Accommodations while attending meetings, conferences, etc.
- Office supplies.
- Software required for work.
- Professional certification/membership fees.

This list is by no means exhaustive. Employees should always get approval for reimbursement from their supervisors before incurring a work expense.

Non-Qualifying Expenses

There are certain expenses that Boys & Girls Clubs of Metro Louisiana will not be held responsible for, including:

- Lost personal property.
- Unauthorized meals/entertainment.
- Fines incurred while operating a company vehicle.
- Unauthorized flight upgrades, accommodations, etc.
- Expenses for spouses who accompany employees on business trips.

F. Debt and use/repayment of line of credit

The Board must approve application for and acceptance of any Lines of Credit. Once the Line of Credit is authorized by the Board, the Treasurer can authorize borrowing within the limit of the line of credit up to \$50,000. The Board must approve all borrowing against the line of credit greater than that amount. The full Board must approve any other borrowing of funds in the name of the corporation, including the use of any promissory notes. The Board must give very serious attention to be sure that the corporation will have sufficient funds available to repay any loans or lines of credit on time.

G. Gift acceptance, including in-kind

Gift-In-Kind shall be defined as a non-cash gift. This includes items such as gift cards, arts, books and property.

1. In-kind gifts can be donated to Boys & Girls Clubs of Metro Louisiana and are used to help improve programming, fulfill community needs and enhance the lives of the children and youth served by Metro LA.
2. Contributions of skills, services or time do not qualify as gifts-in-kind but rather as volunteering.
3. By law, nonprofit organizations cannot provide a donor with the dollar value of an in-kind gift. Such valuations, when applicable and relative to the “fair market value” of in-kind gifts, need to be professionally assessed and certified elsewhere — if they can be — and that is the responsibility of the donor. This certification subsequently needs to be resolved with the professionals and others who prepare the donor’s tax forms, whose work in turn will need to be reconciled with IRS regulations. In instances where time and service are donated, no tax break whatsoever is allowed, as IRS Publication 526 clearly states, “You cannot deduct the value of your time or services...”

Gift Acceptance Policy: Boys & Girls Clubs of Metro Louisiana

I. Purpose

The purpose of this statement is to articulate the policies of the Board of Governors of Boys & Girls Clubs of Metro Louisiana (the “Club”) concerning the acceptance of charitable gifts to the Club.

Responsibility to Donors

- A. **General.** The Club, its staff and representatives shall endeavor to assist donors in accomplishing their philanthropic objectives in providing support for the Club.
- B. **Confidentiality.** Information concerning all transactions between a donor and the Club shall be held by the Club in strict confidence and may be publicly disclosed only with the permission of the donor.
- C. **Anonymity.** The Club shall respect the wishes of donors wishing to support the Club anonymously and will take reasonable steps to safeguard those donors’ identity.
- D. **Disclaimer.** Each prospective donor to the Club shall be informed that the Club does not provide legal, tax or financial advice, and shall be encouraged to discuss all charitable gift planning decisions with his or her legal, financial or tax advisor before entering into any commitment to make a gift to the Club.

II. Gift Restrictions

- A. Unrestricted Gifts. To provide the Club with maximum flexibility in the pursuit of its mission, donors shall always be encouraged to make unrestricted gifts to the Club.
- B. Budgeted Programs or Facilities. The Club may accept a gift that is restricted as to its use if the Club's approved budget for the year in which the gift is to be accepted includes proposed funding for the specific program, purpose or facility for which the restricted gift is made.
- C. Other Restrictions. The Club may accept a gift that is restricted as to a use if the Club's budget for the year in which the gift is accepted does not include funding for the restricted use of the gift, with the prior written approval of the President and/or Chief Development Officer.
- D. Variance Power. Unless otherwise approved in advance by the President and/or Chief Development Officer, the Club will reserve the right, in the document that restricts the use of the gift, to broaden or alter the purpose of the gift should it be determined in the future that the original purpose of the gift no longer meets the needs or serves the mission of the Club.

III. Donor Recognition

- A. General. The Board of Governors, upon recommendation of its President and/or Chief Development Officer, may establish criteria for the recognition and honoring of a donor with certain honors or benefits based on various giving levels achieved by a donor and the type of gift. These honors or benefits may include the listing of the donor's name on a roll or plaque of significant donors or the opportunity to receive invitations to donor recognition events.
- B. Buildings and Other Facilities. Except in the case of naming opportunities that appear on a schedule of naming opportunities approved by the Board of Governors in the context of a capital campaign, the development staff of the Club shall make no commitments to a donor concerning the naming of buildings or other facilities without the approval of the Board of Governors upon recommendation of the President and/or Chief Development Officer.

IV. Fiduciary Relationships

- A. General. Unless approved in advance by the President of the Club, the Club will not agree to serve as executor of a decedent's estate or as trustee of a living trust or other trust intended to serve as a person's primary estate planning document.
- B. Trusteeship. The Club may serve as trustee of trusts to maintain its gift annuity reserve accounts, as required by relevant state insurance law, in

connection with the Club's gift annuity program. The Club may serve as trustee of charitable remainder trusts, provided that no less than 50% of the remainder interest in the trust is irrevocably dedicated to the Club, and the charitable remainder trusts meet the minimum standards established from time to time by the gift planning procedures of the Club. The Club may serve as trustee of trusts only in circumstances in which its investment authority as trustee is unrestricted. The Club will not serve as co-trustee of a trust.

V. Commitment of Club Assets

- A. **Bargain Sale.** Commitment of funds of the Club in a bargain sale transaction to acquire assets from a donor shall require the prior written approval of the President and/or Chief Development Officer. Such approval shall generally be restricted to situations in which the asset to be acquired is one that will be used by the Club in its program or that can be readily disposed of for cash within a reasonable time.
- B. **Gift Annuities.** The Club shall issue charitable gift annuities to donors, in exchange for their contributions, using annuity rates published by the American Council on Gift Annuities.
- C. **Partnership and Other Liabilities.** The Club will not accept interests in partnerships or other investment entities exposing the Club to liability, including the obligation to provide capital contributions or other funding for the investment, without adequate indemnity from the donor to fulfill those obligations.
- D. **Real Estate.** While the Club encourages gifts of real estate, potential liability of the Club arising from real estate should be minimized pursuant to procedures to be adopted by the Development Committee.

VI. Reporting and Valuation Standards

- A. **Reporting.** For campaign and other reporting purposes, the Club shall use the National Committee on Planned Giving Guidelines for Reporting and Counting Gifts (www.ncpg.org).
- B. **Valuation of Planned Gifts.** To evaluate the Club's planned giving program and to compare the relative value of various planned gift approaches, the Club shall utilize the National Committee on Planned Giving Valuation Standards for Charitable Planned Gifts.

VII. Ethical Standards

The Club is committed to the highest ethical standards. Development staff at all levels of the organization shall adhere to the Model Standards of Practice for the Charitable Gift Planner adopted by the American Council on Gift Annuities and the National

Committee on Planned Giving.

VIII. Delegation

- A. Staff. Implementation of these policies is delegated to the President and/or Chief Development Officer, of the Club, who shall be responsible for oversight of the acceptance of all gifts by the Club.
- B. Development Committee. The Board of Governors shall delegate to its Development Committee the responsibility of approving Gift Planning and Acceptance Procedures to implement these policies. The President and/or Chief Development Officer, who shall be an ex officio member of that committee, may from time to time propose to the committee revisions to the procedures.

IX. Approval of Exceptions

Acceptance of gifts to the Club in a manner that is in any way inconsistent with this statement of policy must be approved in writing by the President and/or Chief Development Officer, who shall report such exceptions to the Board of Governors at its next regular meeting.

X. Periodic Review

- A. General. A committee of the Board of Governors, and of which the President and/or Chief Development Officer, shall be a member, shall periodically (but no less frequently than every five years) review these policies to ensure that they continue to accurately describe the policies of the Club with respect to acceptance of charitable gifts, and shall propose to the full Board of Governors for adoption those revisions that the Committee shall determine to be necessary or appropriate in order for the Statement of Policy to accurately reflect the policies of the Club.
- B. Specified Review. These policies shall be reviewed and ratified by the Board of Governors each time the Board determines that the Club will embark on a capital or other fundraising campaign. These policies shall also be reviewed upon the enactment or promulgation of legislation or regulatory rules affecting fundraising and gift acceptance by the Club, to assure continued compliance by the Club with relevant legislation and rules.

Gift Acceptance Procedures: Boys & Girls Clubs of Metro Louisiana

Purpose

The purpose of these procedures is to implement the Gift Acceptance Policy adopted by the Board of Governors of Boys & Girls Clubs of Metro Louisiana (the "Club"). These procedures describe the types of assets that the Club will accept and the guidelines to be observed by its staff in accepting and documenting the gift of those assets. These procedures apply to all gifts received by the Club.

I. Supervision and Coordination

Acceptance and documentation of gifts must be under the supervision of the President and/or Chief Development Officer, in order to maximize the value of those gifts to the Club, while minimizing costs and risks to the Club associated with those gifts.

II. Adherence to Policies

Each member of the development staff of the Club shall be given a copy of the Gift Acceptance Policy adopted by the Board of Governors of the Club. These procedures shall be applied by the development staff in compliance with that Policy. Questions regarding interpretation of the Policy should be directed to the President and/or Chief Development Officer.

III. Donor Expenses

- A. General. As a general rule, and except as provided elsewhere in these procedures for specific assets, including real estate, expenses associated with a donor's gift should be borne by the donor. Typical expenses include appraisal fees to substantiate the value of the donor's gift for tax purposes and the donor's legal fees.
- B. Payment by Club. The Club may, with the prior approval of the President and/or Chief Development Officer, agree to pay some or all of the donor's expenses associated with the gift following a determination by the Vice President that doing so is necessary to facilitate the gift.

IV. Written Agreements

- A. General. All gift arrangements other than a simple outright gift of cash shall be memorialized in a written document describing the restrictions, if any, imposed on the gift by the donor and other obligations that may be undertaken by the Club with respect to the gift.
- B. Legal Counsel. All gift agreements prepared by the Club shall be reviewed and approved by the Club's legal counsel. Once the document is approved, it may then be forwarded to the donor (and his or her advisor) for review. No review or approval by the Club's counsel shall be necessary if an agreement is contained on a form that has been previously approved by the Club's legal counsel.

- C. Signatures. The following persons are authorized to sign gift agreements on behalf of the Club: President and Chair of the Board of Governors.

V. Pledges

- A. Binding Commitment. The development staff will encourage donors wishing to make their gifts in installments over time to document their commitment to the Club in a written Pledge Agreement that will create a binding legal obligation on the donor, as well as a claim against the donor's estate if the commitment remains unpaid at his or her death. For donors wishing to retain more flexibility by making their commitment nonbinding, documentation shall be referred to as a "letter of intent" in order to avoid confusion with binding commitments documented as Pledge Agreements. Nonbinding letters of intent shall not be counted as direct gifts. The following guidelines apply to Pledge Agreements in which the donor undertakes a binding legal obligation.
- B. Duration. Unless a longer period is approved by the President and/or Chief Development Officer, the Pledge Agreement will specify the installments in which the gift is to be paid over a period not to exceed five years. The Development Department is responsible for recording, acknowledging, billing and monitoring the status of all pledges and payments.
- C. Minimum Amount. Pledges payable over more than one year shall be at least \$50,000.
- D. Donor's Estate. Each Pledge Agreement shall provide that any portion of the donor's commitment remaining unpaid at the donor's death shall be a liability of the donor's estate, enforceable by the Club.

VI. Gift Restrictions

- A. Unrestricted Gifts. Donors shall always be encouraged to make unrestricted gifts to the Club.
- B. Budgeted Programs or Facilities. The Club may accept a gift that is restricted as to its use if the Club's approved budget for the year in which the gift is to be accepted includes proposed funding for a specific program, purpose or facility for which the restricted gift is made. The responsible gift officer must confirm that the gift restriction falls into this category.
- C. Other Restrictions. The Club may accept a gift that is restricted as to use if the Club's budget for the year in which the gift is accepted does not include funding for the restricted use of the gift, with the prior written approval of the President and/or Chief Development Officer.

- D. Variance Power. Unless otherwise approved in advance by the President and/or Chief Development Officer, the Club will reserve the right, in the document that restricts the use of the gift, to broaden or alter the purpose of the gift should it be determined in the future that the original purpose of the gift no longer meets the needs or serves the mission of the Club.

VII. Named Funds

- A. General. A donor may establish a named endowment fund, subject to the Club's endowment, investment and spending policies, for general purposes of the Club or for restricted purposes approved in accordance with these procedures.
- B. Minimum Contribution. A named fund requires a minimum commitment of \$100,000. It may be established with a minimum initial contribution from the donor of \$20,000 if the donor enters into a Pledge Agreement to bring the endowed fund to a minimum of \$100,000.
- C. Administration of Named Funds. The assets contained within each named endowment fund shall be commingled for investment and administration with the endowment fund of the Club. All policies applied to those endowment funds, including the formula for spending from endowment funds, shall apply to all named funds.
- D. Variance Power. Unless otherwise approved in advance by the President and/or Chief Development Officer, the Club will reserve the right, in the gift agreement creating the named endowment fund, to broaden or alter the restrictions as to the use of the endowment fund, should it be determined in the future that the original restricted purpose of the named endowment no longer meets the needs or serves the mission of the Club.
- E. Termination of Named Fund. A named endowment fund may be terminated if the Board of Governors of the Club, upon recommendation of the President and/or Chief Development Officer, determine that the market value of the assets remaining within the fund is uneconomically low in relation to the cost of administering the fund. In such case, all remaining assets within the named fund shall be transferred to the general endowment fund of the Club to be administered pursuant to its terms.

VIII. Donor Advisory

The Club does not provide personal legal, financial, tax compliance or other professional advice to donors. While gift officers may provide the Club with gift illustrations, including calculations, and draft documents prepared or approved by the Club's legal counsel, donors will be advised in writing, in gift proposals made to donors, to seek the assistance of their own legal counsel or other professional advisors in matters relating to the legal, tax and estate planning consequences of the proposed gift to the Club.

IX. Ethical Standards

The Club is committed to the highest ethical standards. Each member of the development staff having donor contact shall subscribe to the Model Standards of Practice for the Charitable Gift Planner adopted by the American Council on Gift Annuities and the National Committee on Planned Giving. To emphasize the importance to the Club of this commitment, it shall be made in writing, with a copy maintained in the personnel file of each such development staff member.

X. Marketable Securities

- A. **General.** The Club will assist in the transfer of custody of marketable securities from the donor (or his or her custodian) to the Club. If the securities are to be mailed, the stock certificates should be mailed separately from the signed stock power with signature guaranty. If the share certificates are hand delivered, the stock power may be attached. If the securities are in street name, the donor's broker may transfer them to a brokerage account designated by the Club.
- B. **Restrictions.** If the donor is a member of the Club's Board of Governors, or a corporate officer of the Club, the gift officer will notify the President and/or Chief Development Officer for the purpose of determining whether sale of the securities might be restricted under Rule 144 or other provisions of securities law.
- C. **Reporting Policy.** Gifts of marketable securities will be accounted for at their value on the date the gift is made, determined by taking the mean between the high and low quotes on the date of the gift.
- D. **Disposition.** The Club will instruct its brokers that all marketable securities will be sold upon receipt. The President and/or Chief Development Officer are authorized to override this general rule and direct that the securities should not be sold, following consultation with the Club's Chair of the Board of Governors.

XI. Closely Held Stock

- A. **General.** Stock that is not regularly traded on an established national exchange such as NYSE or NASDAQ may not be accepted without the prior written approval of the President and/or Chief Development Officer.
- B. **Opportunities For Sale.** Criteria to be applied in evaluating the closely held stock include the long term prospects for the company and if there is an opportunity for the Club to sell the stock for cash in the foreseeable future, for example pursuant to a planned sale of the company.
- C. **Subchapter S.** If the company in question is a Subchapter S corporation, another criteria shall be the UBTI consequences of holding and selling the stock.

- D. Minimum Amount. Gifts of closely held stock should be at least \$50,000.

XII. Interests in Partnerships and Limited Liability Companies

- A. General. Interest in partnerships and limited liability companies may only be accepted with the prior written approval of the President and/or Chief Development Officer.
- B. Limited Liability. The principal factor to be evaluated by the responsible gift officer in recommending the gift for approval by the President and/or Chief Development Officer shall be a determination that the Club will not incur liability as a result of holding this asset. The gift officer will review, or request legal counsel to review, the governing documents of the partnership or limited liability company to determine if capital call provisions might require the Club to contribute funds to the partnership or LLC. Assuming there are no such capital call provisions, the gift officer must determine that the entity is either a limited liability company or a limited partnership and, if the latter, that the interest that the Club will receive is a limited partner interest. The Club will generally not accept general partner interests.
- C. UBTI. The gift officer must evaluate, with assistance from the finance department if required, the possibility that UBTI will be attributed to the Club as a result of ownership of the interest in the partnership or LLC.
- D. Minimum Amount. Gifts of partnership or LLC interests shall be at least \$100,000.

XIII. Tangible Personal Property

- A. General. The Club may accept tangible personal property gifts valued at \$10,000 or more with the prior written approval of the President and/or Chief Development Officer.
- B. Related Use. The gift officer must determine if the tangible personal property would be retained by the Club for use in its programs. If so, the gift officer (before recommending the gift to the President and/or Chief Development Officer for approval) shall determine, with the assistance of the department or office within the Club that would be responsible for the continuing use of the tangible personal property, the estimated carrying costs, including insurance, storage, curatorial services, maintenance, etc., for the property. The gift officer shall also evaluate whether any restrictions on use of the property that are required by the donor are consistent with the institutional needs of the Club.
- C. Unrelated Use. If the property will not be retained for use by the Club, the gift officer must determine, prior to recommending the gift for approval by the President and/or Chief Development Officer, a plan for selling the

property for cash, including the anticipated time frame and marketing expense for the proposed sale.

XIV. Life Insurance Policies

- A. General. Donors shall be encouraged to name the Club as a primary or contingent beneficiary of their life insurance policies.
- B. Recording the Gift. To be recorded as a gift, a Club must be named as both a beneficiary and owner of the life insurance policy. The Club will also record gifts of cash by the donor to be used by the Club to pay premiums on a life insurance policy that it owns.

XV. Real Property

- A. Approval. Acceptance of all real estate gifts requires approval by the President and/or Chief Development Officer upon recommendation of the Real Estate Manager.
- B. Information. The responsible gift officer shall assist the Real Estate Manager in compiling relevant information regarding the real estate including:
 - 1. The copy of the Deed conveying the property to the donor.
 - 2. The copy of the current property tax bill.
 - 3. A preliminary title insurance report.
 - 4. A copy of each promissory note, mortgage, deed of trust or other liens on the property.
 - 5. A copy of each lease of other contract affecting the property.
 - 6. If the property is income producing, a copy of the profit and loss statements for the two most recent years.
 - 7. A summary of current insurance coverage for the property.
 - 8. Copies of correspondence with governmental authorities, tenants or prospective purchasers concerning the property.
 - 9. A current market analysis of the property.
- C. Environmental Review. If after reviewing this information the Real Estate Manager determines that sale of the real estate is likely to provide proceeds to the Club of at least \$100,000, the Real Estate Manager shall determine, based on physical inspection of the property, whether further

evaluation of environmental hazards on the property is required to protect the Club from liability.

- D. **Physical Inspection.** The gift officer or the Real Estate Manager shall conduct a physical inspection of the property, or arrange for such inspection by a professional inspector, and a written summary of the inspection shall be included in the file documenting the consideration and acceptance of the gift.
- E. **Title Insurance.** The Club shall obtain the policy of the insurance protecting its title to the real property received from a donor.
- F. **Remainder in Residence.** The Club may accept the gift of a personal residence subject to the donor's retained life state. The estimated value of the residence, net of encumbrances, must exceed \$250,000. The retained interest can extend beyond no more than two (2) lives. The gift shall be documented with a deed and life estate agreement approved by the Club's legal counsel, with the life estate agreement clearly delineating responsibility for expenses of taxes, insurance and maintenance of the property. While the Club should not accept responsibility for contributions for capital improvements such as plumbing or roof repairs, it should retain the right to perform maintenance or make required repairs if the Club determines it is necessary to protect its economic interest in the property.

XVI. Retirement Plan Assets

- A. **General.** The Club will accept funds it receives as the designated beneficiary of a retirement plan (for example, an IRA, a 401(k) plan or a defined contribution plan). The Club should obtain a copy of the executed designation form that the donor has submitted to the retirement plan administrator to name the Club as the beneficiary.

XVII. Other Assets

- A. **General.** Acceptance of any other type of property as a gift to the Club shall require the prior written approval of the President and/or Chief Development Officer.
- B. **Vehicles.** The Club will generally not accept gifts of automobiles, boats or other vehicles.

XVIII. Charitable Gift Annuities

- A. **Rates.** For charitable gift annuities issued for contributions of cash or marketable securities, the Club will utilize the rates published from time to time by the American Council On Gift Annuities. If an annuity will be issued in exchange for a gift of real estate, the real estate will be discounted before applying the ACGA rates by factor of between 15% and

25% of the appraised value of the property, with the discount factor to be approved by the President and/or Chief Development Officer upon a recommendation from the gift officer or Real Estate Manager taking into account the anticipated costs of selling the property and the likely carrying costs of the property prior to its sale.

- B. Minimum Gift. For ACGA with payments starting immediately, the minimum gift shall be \$10,000. For a deferred gift annuity, the minimum shall be \$50,000.
- C. Minimum Age. The minimum age when payments begin for a current or deferred gift annuity (or the earliest age for an annuity providing a flexible starting date) shall be 70.

XIX. Charitable Remainder Trusts

- A. General. The Club will encourage its donors to establish charitable remainder trusts providing an irrevocable remainder interest to the Club, and will assist prospective CRT donors by providing calculations illustrating tax benefits and projecting distributions and by providing a draft of the CRT agreement using a form approved by the Club's legal counsel.
- B. Trusteeship. The Club shall propose to serve as trustee of a CRT with assets of at least \$250,000 if the annuity or unitrust percentage does not exceed 6%, and the trust names the Club irrevocably as a beneficiary of at least 50% of the remainder.

XX. Bargain Sale Transactions

- A. General. Bargain sale transactions other than charitable gift annuities may be accepted by the Club only with the prior written approval of the President and/or Chief Development Officer. Since bargain sale transactions require the outlay of funds by the Club, these transactions should be approved only in very limited circumstances.
- B. Use of Acquired Property. One such circumstance involves property that the Club intends to keep for use in its programs that may be acquired on beneficial terms in a bargain sale transaction.
- C. Marketable Assets. In limited circumstance, the Club may consider bargain sale transactions to acquire property that would not be retained for use in the Club's programs, if it is determined in the approval process that the property can be sold for cash in a timely manner.

XXI. Amendment

- A. Periodic Review. A subcommittee of the Development Committee, with representatives President and/or Chief Development Officer shall review

these procedures every five years to recommend revisions for approval by the Development Committee.

- B. Specified Review. These procedures shall be reviewed and ratified by the development committee each time that the Board of Governors has determined that the Club will embark on a capital or other fundraising campaign. The Development Committee shall also cause these procedures to be reviewed upon the enactment or promulgation of legislation or regulatory rules affecting fundraising and gift acceptance by the Club, to assure continued compliance by the Club with relevant legislation and rules.

I. Chart of accounts and general ledger

Boys & Girls Clubs of Metro Louisiana has designated a Chart of Accounts specific to its operational requirements and the requirements of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. administration). The President/CEO is responsible for maintaining the Chart of Accounts and revising as necessary. The Chart of Accounts is attached to this manual as Exhibit "A." The general ledger is automated and maintained using our accounting software QuickBooks. All input and balancing are the responsibility of the bookkeeper, with final approval by the President and Board Treasurer. Both the President and Board Treasurer review the general ledger on a periodic basis for any unusual transactions.

4.2: Financial audit

Each Member Organization shall cause an audit to be made and reported on by an independent certified public accountant and cause a copy of such audit and SAS 115 letter, if issued, thereof to be sent to BGCA within nine months of the close of its fiscal year. A board-ratified plan of action must be submitted to BGCA in the event the organization is deemed, by their local auditor, to have a “Material Weakness” and/or a “Significant Deficiency” in any given fiscal year. Member Organizations with annual revenues totaling less than \$250,000 may submit a review of financial statements by an independent certified public accountant in lieu of such audit. As well, a current IRS form 990 and all related correspondence shall be submitted to BGCA within three months of completion and in accordance with IRS deadlines, inclusive of any applicable extensions.

This membership standard is our policy.

Boys & Girls Clubs of Metro Louisiana will complete an annual audit.

4.3 Cash reserve policy

Each Member Organization shall have a board-adopted cash reserve policy in place.

Purpose: The purpose of the Operating Reserve Policy for Boys & Girls Clubs of Metro Louisiana is to ensure the stability of the mission, programs, employment, and ongoing operations of the organization. The Operating Reserve is intended to provide a temporary internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of METRO LA for Operating Reserves to be used and replenished within a reasonably short period of time. The Operating Reserve Policy will be implemented in concert with the other governance and financial policies of METRO LA and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.

Definitions and Goals: The Operating Reserve Fund is defined as a designated fund set aside by action of the Board of Directors. The minimum amount to be designated as Operating Reserve will be established in an amount sufficient to maintain ongoing operations and programs for a set period of time, measured in months. The Operating Reserve serves a dynamic role and will be reviewed and adjusted in response to internal and external changes. The target minimum Operating Reserve Fund is equal to three months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services. Depreciation, in-kind, capital expenditures and other non-cash expenses are not included in the calculation. The amount of the Operating Reserve Fund target minimum will be calculated each year after approval of the annual budget, reported to the Finance Committee/Board of Directors, and included in the regular financial reports.

Accounting for Reserves: The Operating Reserve Fund will be recorded in the financial records as Board-Designated Operating Reserve. The Fund will be funded and available in cash or mutual fund investments that follow the Investment Policy. Operating Reserves will be maintained in a segregated account, in accordance with investment policies.

Funding of Reserves: The Operating Reserve Fund is intended to be funded with surplus unrestricted operating funds. The Board of Directors may from time to time direct that a specific source of revenue be set aside for Operating Reserves. Examples may include one-time gifts or bequests, special grants, or special appeals.

4.4: State and federal debt

No Member Organization shall have unresolved state or federal debt without a formal and agreed-upon workout plan, in writing and provided to BGCA, with the appropriate government agency.

This membership standard is our policy.

5.3: Site operations

All Member Organizations and operating sites/branches (including Units, Extensions, and Community Impact Programs) shall have a Clubhouse or separate Club quarters which can be identified as a Club for its members. Use by any others shall not substantially limit the use of rooms, facilities and equipment by the members during Club hours or in designated areas.

Each of these sites must be registered and chartered through BGCA, and must meet the requirements below, as adopted and approved by the National Council. Additionally, each operating site must have a minimum of two adults, one of whom is a paid Club professional, present and involved with programs during operating hours.

Units shall be open and make activities available at least ten months per year, five days per week, and four hours per day. Each unit must maintain annual membership of at least 100 members.

Extensions shall be open and make activities available at least eight months per year, three days per week, and 3 hours per day. A waiver for minimum hours per day may be considered as part of a partnership with local school entities.

Each extension must maintain annual membership of at least 50 members. Each site operating at the Community Impact Program level must be open and make available activities to its members at a consistent location during the calendar year but does not have to meet the extent of operations of an extension. Programs must be conducted in accordance with all other organizational operating standards.

Each Military-Affiliated Outreach program shall be open and make available activities at least nine months per year and 3 hours per day for at least 3 days per week. Each Military-Affiliated Outreach program must maintain annual membership of at least 20 members. Programs must be conducted in compliance with the applicable branch of service operating policies and procedures.

Each site operating at the Residential Program or Camp level shall provide service in accordance with all state and federal regulations and, where applicable, Tribal regulations and laws regarding residential care and facility management. This includes all relevant certifications and licenses.

Sports Programs and Leagues are defined as those operated or governed by a chartered Boys & Girls Club organization and any operating sites that offer instructive or competitive sports programs, including those in partnership with other entities. Sports Programs and Leagues must be operated in accordance with all organizational requirements and policies, including:

- Sports Programs and Leagues must be supervised by a staff member of the local organization who shall have the responsibility for the management and operation for the league(s).

- All practices and games must be conducted with at least two adult volunteers in attendance at all times.

This membership standard is our policy.

5.12 Payment of membership dues

Each Member Organization shall pay membership dues annually to Boys & Girls Clubs of America based on its total operating expenses of the previous year, as determined and approved by the National Council. Dues are payable in full by October 1, and the amount of dues is determined by the formula listed below (see: Boys & Girls Club Dues Structure.) Member Organizations shall pay any fees for special services that are unusual and over and above those normally expected to result from the payment of dues, established by the President of Boys & Girls Clubs of America with the approval of the Board of Governors.

This membership standard is our policy