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1. Abstract/Executive Summary

A safe place; caring and professional adults; proven outcome-driven youth development programs; these keys to success are what the Boys & Girls Club of Greater Baton Rouge, 8281 Goodwood Blvd., Baton Rouge, LA; 225.383.3928 (Club) proposes to offer the 350 youth served by its traditional 21st Century Community Learning Center (21CCLC) program. The mission of the Club's 21CCLC programs is to provide intentional, outcome-driven academic enrichment programs and other services designed to reinforce and complement the regular academic program of participating students.

As a 21CCLC provider, the Club will serve these students through a structured after-school program to enhance the lessons learned during the school day as well as through a summer enrichment program designed to prevent summer learning loss. The Club will serve three low-performing East Baton Rouge Parish School System (EBRPSS) sites: Winbourne Elementary School (K-5), Inspire Charter School (K-8) and Belaire High School (9-12).

By building on a successful history of conducting outcome-driven youth development programs (including 10 successful years of implementing 21CCLC grant), the Club proposes a 21CCLC program that will help students in K-12 improve their academic performance, and provide enrichment programs using a tested youth development approach to help achieve additional positive outcomes, including improved attitudes toward school and overall behavior.

The Club's program meets three 21CCLC funding priorities: proposing a program for middle school students; proposing a program for high school students and proposing a program that targets "D" and "F" schools. These three schools were selected because they are some of the lowest-performing schools in EBRPSS with high levels of poverty, delinquency, truancy and crime.

The Club's 21CCLC programs have been designed to create an engaging and stimulating learning environment where students will improve academically while parents become full partners in their child's educational development. Club staff will create a culture that promotes academic growth, makes learning fun for youth, recognizes students' efforts and helps them apply their studies to their daily lives and their futures. The Club will increase targeted students in-class engagement, leading to increased academic performance and attendance, and a reduction in risky behaviors. The Club values the critical role families play in each student's education and seeks to provide meaningful opportunities for literacy and related educational activities which is why a Family Plus Program will be implemented to engage families.

This proposal is valid for a time period of at least ninety (90) calendar days from the date of submission. The Club agrees to all contract terms as stated in the RFP, and will execute on contract upon grant award notification.

2. Demonstration of Need

The Club determined the need for the program by conducting a thorough needs assessment. Data was gathered from key stakeholders: school administrators, teachers, parents and students. Additional information from census data and the Louisiana Department of Education further confirms the need for the Club programs at Winbourne Elementary, Inspire Charter, and Belaire High Schools in East Baton Rouge Parish. Parent surveys and parent focus-group meetings provided information for planning the programs design. The Club's strategically-planned program will address the expressed needs of families, including the needs for a safe environment, educational and active after-school programming and summer enrichment opportunities.

Each of the Club's targeted schools is clearly in need of additional services to improve the academic performance of students. Many of the students are falling behind and are scoring below

the state's academic standards. The data collected shows children attending the targeted schools are at a severe risk for academic failure.

Risk Factors for Targeted Schools data from School Report Cards

	Winbourne Elementary	Inspire Charter	Belaire High
School Letter Grade	F	D	D
% Economically Disadvantaged	99%	96%	97%
% Students of Color	99%	99%	97%
% STUDENTS SCORING AT MASTERY AND ABOVE ON LEAP	7%	16%	7%
School level performance	Urgent Intervention Needed	Urgent Intervention Needed	Urgent Intervention Needed

According to the United Negro College Fund, Inc. "African - American students are less likely than white students to have access to college-ready courses. In fact, in 2011-12, only 57 percent of black students have access to a full range of math and science courses necessary for college readiness. This data reveals that students of color, African – American students, are at high – risk. Students of color and youth from economically disadvantaged homes – are largely represented at the targeted schools. Most of the families the Club serves are working families that face many challenges such as unemployment, violence in neighborhood, and lack of education which confirms that the 21CCLC program is vital in assisting with their children's education as well as a safe constructive place for their children to spend afterschool hours.

The Club's 21CCLC program at these schools will increase student academic achievement by providing students with daily programming to increase homework completion, high – yield learning activities, aligned to school day content to reinforce learning, targeted enrichment activities to address weaknesses in reading and math concepts, project – based summer

programming to stem learning loss. The program will also put a strong emphasis on healthy family relationships to help youth and their families visualize academic and personal success and set goals for thriving beyond high school graduation. Fun, themed family nights will create opportunities for families to read together, celebrate recent academic achievements, and hear about other age-appropriate at-home activities to increase literacy.

3. Community Notice and Collaborations

The Boys & Girls Club of Greater Baton Rouge posted on its website, www.brclubs.org, its intent to submit an application for a 21CCLC program. It also posted its intent on media platforms, including Facebook. Additionally, the Club mailed out 11 letters to private and parochial schools within a five mile radius of each school. The Club hosted a community telephone conference call on Tuesday, April 30th to share details on the proposed grant. The Club invited each school to serve on its grant advisory committee and assured equitable services to eligible private school students, teachers and other education personnel.

3.a. Community Notice and Private School Consultation

The Club's President met with each of the targeted school principals to discuss their needs and interest in the 21CCLC program. Each principal discussed the grant opportunity with their school improvement teams. Suggestions and recommendation were reported back and are reflected in this grant proposal. The Club also made available via its website working documents on the grant including scope of work. The completed grant proposal is currently on its website.

3. b. Community Collaborations

Collaboration between the Club's key stakeholders –students, families, schools, communities and Club Staff– is built upon an engagement plan that began with the initial needs assessment and will continue during program implementation and evaluation. The program's design was

influenced by the needs assessment. The Club held meetings to gather information from individual principals and teachers about past relationships between schools and the Club as well as expectations for future involvement. These discussions secured support and created a mutually beneficial partnership between the schools and the Club. Parent surveys and a parent focus group provided input for planning the program's design. The Club values the trust parents have placed in the organization to meet the needs of the children as well as families.

The Club will partner with Winbourne Elementary, Inspire Charter and Belaire High Schools. These critical partners were chosen not only because of their tremendous need for the program but also because of their eagerness to benefit from additional resources the Club will provide the students. Each partnering school has a signed letter of support and East Baton Rouge Parish Schools has signed a detailed Memorandum of Understanding (MOU) and will fully support program success.

The Club will collaborate with EBRPSS to implement the program. EBRPSS will provide adequate access to school facilities for after-school and summer enrichment activities as well as access for after-hours family events. Additionally, EBRPSS food service will ensure each child receives a healthy snack (or dinner) after school as well as breakfast and lunch during summer programs.

4. Program Design & Implementation/Vision

A Boys & Girls Club positively impacts youth from the moment they enter the door. What happens for youth inside a Club – building relationships with staff, participating in fun and engaging programs, learning important skills, making new friends, developing their talents – is referred to as the Club Experience. This proposal details our plans to increase the quality of the Club Experience by empowering staff and improving our operations and programming, with the

ultimate goal of deepening the positive impact we make in targeted students' lives; specifically, the 21CCLC program funding to enhance the academic performance, achievement, and positive development of students and to involve their families.

4. a. Describe the overall vision for the program and experience

21CCLC programs at Belaire High, Inspire Charter and Winbourne Elementary schools will provide the concrete learning experiences that develop students' competencies and skills – particularly for those students at risk of academic failure. By combining interventions, academic enrichments, youth development activities and social emotional learning with parental and community programs, this proposed program will enhance, reinforce and complement the regular academic program at the targeted schools.

Winbourne Elementary School (K-5) will target 100 students; Belaire High School (9-12) will target 100 students; and Inspire Charter (K-8) will target 150 students because it is an Elementary and Middle School. The 21CCLC program will leverage a long history of recruiting and serving at-risk youth. The Club's other sites (Alaska Street, Buchanan Elementary School, IDEA Bridge, Magnolia Woods Elementary School, and Wildwood Elementary School) excel at reaching students of all ages; in fact, most have waiting lists due to a well-known reputation for fun activities, meaningful experiences, and caring staff. Our staff will attend parent/student welcome and registration days prior to school and send home flyers during the first week of school.

During the school year, programs will take place Monday - Friday for 2.5 hours each day (3:30-6:00pm) at the elementary school site for 162 days. Our middle and high school sites will take place Monday - Thursday for 3.5 hours each day (2:30-6:00pm) for 130 days. The Club has learned that middle and high school program on Friday traditionally have low attendance due to

sports and family commitments. After - school programming will begin with a “light supper” supplied through the USDA Snack program. Following the snack and daily nutrition tip session, students will rotate into the Club’s academic enrichment program, Project Learn.

Project Learn is an evidence-based and research-based afterschool learning strategy designed to build and reinforce academic skills. Project Learn features five components: Homework Help and Tutoring; High Yield Activities; School Day Collaboration; Parental Involvement; and Students Incentives/Recognition. High Yield Learning Activities are intentionally designed to provide students with afterschool learning experiences that are hands-on, interactive and linked to specific academic skills. Daily programming is designed to increase homework completion, high-yield learning activities aligned to school day content to reinforce learning, targeted enrichment activities to address weaknesses in reading and math concepts, project-based summer programming to stem learning loss. Homework completion and academic skill practice will also be offered during the first program hour after school. Trained staff and volunteers (including certified teachers) provide guidance and tutoring to students in both one-on-one and group formats as needed.

The Club will purchase and implement a tier 1 curricula, Great Minds Wit and Wisdom, a K-8 English curriculum that brings rich, knowledge-building content into the 21CCLC program. Wit & Wisdom will help meet the expectations of the 21CCLC educational enhancement while celebrating the joy of reading and writing with your students. This curricula was selected to build on the school’s existing reading/English curricula. Great Minds Wit and Wisdom components of reading, writing, vocabulary, and grammar are woven into the quality texts that are carefully chosen to build knowledge and deepen understanding of a topic. Success of the program being

implemented during out of school time has shown to strengthen the student's achievement success and supports what is learned during the school day.

Sample high school schedule is below.

Monday-Thursday	Cafeteria	RM 101	RM 202	RM 203	RM 204	Computer Lab
2:30	Lite Supper Served					
3:00		6 grade A Power Hour	6 grade B Power Hour	7 grade A Power Hour	7 grade B Power Hour	8 grade Power Hour
4:00		Drama Matters Afterschool	Passport to Manhood	Smart Girls	Career Launch	MyFuture
5:00		STEM – Coding	Ukulele Band	Healthy Habits	Triple Play	MyFuture
6:00	Transportation Home Provided					

During the summer, the Club will implement a Summer Enrichment Program at each site using the Club's Summer Brain Gain curriculum. Summer Brain Gain is a research- and evidence-based summer program that utilizes a project-based learning approach to reinforce skills in reading, writing, math, and STEM. This program runs Monday - Thursday for 9.5 hours each day (7:30am-5:00pm) at elementary school site and 7.5 hours each day (7:30am - 3:00pm) at middle and high school sites for seven weeks from June to July. Breakfast and lunch will be provided at the summer 21st Century Community Learning Center sites.

Each site will have a Site Coordinator and youth development professionals or Program Instructors. Our enrollment staff/student ratio at each site will be 16:1. The Club follows a proven, nationally-recommended employment structure that ensures effective implementation of programs and adequate guidance. The Educational Liaison will coordinate the Club programs

with the student's school day. He/She and all Club staff will establish ongoing communication networks with teachers. The teachers will be involved to determine needs of students; the Education Liaison will have an in-box in the teachers' lounge; teachers will be asked to provide a list of daily assignments; and Club staff will assist with Open House, PTO meetings, school fairs etc. Data obtained from the Club's program (i.e., reading scores or post test data) will be shared with the appropriate school faculty or staff. The Educational Liaison will share school expectations, information and challenges with the afterschool staff at the Club's weekly staff roundup; a "stand up" meeting to share, motivate and set the context for the coming day's work.

Club programs will take place on the partner school campuses. Each principal has agreed to provide adequate space to maximize benefit of 21CCLC program activities and accommodate the targeted number of participants. Additionally, principals will provide access to technology and the library to support educational enhancement activities. All schools are ADA compliant. The Club's insurance carrier cash does an annual risk management audit at each site to ensure compliance with important safety procedures, regulations, and best practices.

Parents have expressed confidence in the Club's efforts to provide a safe, positive environment. Following employment policies of the Club, all 21CCLC staff undergo a background check prior to employment.

The Club will contract with a bus service to transport the students home in the evening during the school year; during the summer, buses will be used to pick up from home, field trips and deliver students home at the end of the day. Annually, the Club will conduct a cost and performance analysis on this contract.

Each school's will have a 21CCLC Advisory Board will oversee program implementation and will provide community feedback and insight. The Advisory Board members will include: Site

Coordinator, Educational Liaison, principals and faculty from each targeted school; two parents from each targeted school; 21CCLC Program Director; and community volunteers. The Program Director will provide a monthly status report to the Advisory Board to communicate progress, success and challenges of the program and to receive feedback. The Club will use the Advisory Board to disseminate information about the community learning center to the community (community leaders sharing community news). The Club will dedicate a section of its website to the 21CCLC to share upcoming events and success stories. The use of media will also be used to inform the public of our reach and impact through the 21CCLC program.

The Club has designed Parent Plus, a comprehensive program to keep families and the community engaged. The Club has more than 30 years of experience of leveraging community resources to support its programming. The Club's Board of Governors, Board of Trustees and committed volunteers are a resource that is leveraged for community support.

Experience

The Boys & Girls Club of Greater Baton Rouge was established in 1981 and serves more than 1,200 youth annually in its out-of-school time programs and an additional 7,000 in its middle school Youth Legislature Program and a violence prevention program for elementary age students. The Club has experience and proven success implementing academic enhancement programs for youth attending low performing schools. The experience as well as program design will ensure 21CCLC program success. The Club has successfully operated 21CCLC programs for ten years. The Club currently administers local, state and federal grants.

For the 2017-2018 school year, the Club tracked the following outcomes:

Third grade students participating in the Club's summer enrichment programs had an average three month growth in reading level after the six week program.
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98% of students participating in Club programs progressed to the next grade level.
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School attendance for students attending the Club shows, on average, Targeted Students are absent less than 2% of instructional days
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95% of Club participants successfully graduate high school on time. This far exceeds the district level of 66%.

Boys & Girls Clubs of America measures the Club Experience based on the targeted students' perceptions of the Club. There are seven components of the Club Experience measured by the National Youth Outcomes Initiative (NYOI) Member Survey: Sense of Belonging, Emotional Safety, Physical Safety, Fun, Adult Connections, Staff Expectations and Recognition. Boys & Girls Clubs of Greater Baton Rouge scored a 78% for Optimal Club Experience, the highest score given in the state of Louisiana and in the top 5% in the country. When the Club delivers a high-quality Club Experience, young people are more likely to achieve positive outcomes.

The Club is committed to measuring how much our young people are achieving and how effectively our Club Experience is implemented. Our measurement efforts are aimed at delivering high-quality programming and services, engaging in continuous improvement and demonstrating our impact to stakeholders.

Our Formula for Impact depicts how we put our youth development mission in pan. It identifies who Clubs serve, shows how they serve, and what they hope to accomplish with young people. The Formula for Impact guides us in helping youth achieve positive outcomes in three priority areas: Academic Success, Good Character and Citizenship, and Healthy Lifestyles.

Young people who need us most – there is little question that the students attending the low - performing targeted schools need addition intervention and resources. Then we provide an outcome drive experience. Data analysis affirms a central principle of our Formula for Impact: by implementing key elements for positive youth development, Boys & Girls Clubs can increase their positive impact on youth. The key elements are based on fundamental youth development principles and our own research conducted in partnership with the Search Institute. When we

implement the key elements, we create a Club Experience that provides: 1) A safe, positive environment; 2) Access to fun and a sense of belonging; 3) Access to supportive relationships; 4) Meaningful opportunities and expectation 5) Formal and informal recognition

We also know that youth have to attend to benefit from our portfolio of programs and curriculum. Regular attendance is paramount to the success. The Club's current afterschool program currently have an average daily attendance of 75% of enrollment.

Enrichment programs will teach healthy living and nutrition, academic goal setting and drug and crime prevention. The Club also will offer specialized enrichment activities according to student interest, such as dance, choir, piano, arts & crafts, photography and videography.

The Club's surveys of teachers and staff show that they believe homework help and tutoring are among the most important activities to offer. Peer counselors/conflict resolution, drama club, computer club and aerobic exercise were also ranked as important. Club youth acquire physical, social, technological, artistic and life skills. Clubs encourage targeted students to develop moral character and behave ethically.

4. b. Family Engagement

Boys & Girls Club designed Parent Plus Program which has six different ways family involvement occurs: (1) parenting education; (2) communicating better between home and school/afterschool; (3) volunteering in schools/afterschool; (4) learning at home; (5) decision making; and 6) collaborating with the community. Family Nights will be offered at least twice a semester and encompass some aspects of three of these ways of involving families: communicating better between home and school/afterschool; volunteering in schools/afterschool, and learning at home. They can also extend to collaboration with the community. Topics for these night will include tools necessary to support their children's academic achievement

(Modeling Reading, How to Prepare for Standardized Test, Positive Reinforcement, How to set Educational Expectations, etc.) and well as personal growth (time management, financial literacy). Honorariums will be offered to guest speaker to provide noted and attractive speakers. Budget for Parent Plus also includes printing and mailing cost.

Two parents from each school program site will serve on each site's grant advisory board and their input will be critical of the services provided. Parent Plus will increase family's support for student learning and ensure family members of participating students will be actively engaged in their children's education.

Social Emotional Learning (SEL) is at the core of Boys & Girls Club. SEL is a deeply ingrained part of the culture of the Club from staff development to classroom management to our welcoming learning environments. This strategy defines how youth development professionals and volunteers interact with targeted students. All programs are designed to maximize opportunities for youth to acquire four basic "senses" which help them build self-esteem and grow into responsible and caring citizens. The four senses are: A Sense of Belonging; A Sense of Usefulness; A Sense of Competence; and, A Sense of Influence.

4. c. Performance Measures and Indicators

Performance Goal 1: Participants in the program will demonstrate increased academic achievement in reading and mathematics.		
Performance Indicator 1: Participants will show statistically significant progress in reading and mathematics scores as measured by the State Identified Assessment. (Academic Performance – LA Framework)		
Program Objective 1: With an average daily attendance of 85% of targeted students, Boys & Girls Club will implement academic support and enrichment activities that are aligned to school day and state standards.		
Activities to Support This Program Objective	Performance Indicator(s) of Success	How It Will Be Measured

<p>Implementation of academically oriented programs such as Power Hour. 130 days of programming for Middle and High School during the school year and 162 days of programming for Elementary School during the school year.</p> <p>Implementation of Wit & Wisdom</p>	<p>85% of participating students (grade 3 – 8) will show growth from diagnostic assessment to interim assessments using LEAP 360. LEAP 360 is an online, free high-quality assessment system that provides educators with a complete picture of student learning at the beginning, middle, and end of the school year.</p> <p>85% of participating students (grades 3 – 12) will score higher than the collective score of their schools on the LEAP2025 and ACT (11th grade only)</p> <p>85% of participating students will be promoted to the next grade on time</p>	<p>Participating students will take the online assessment known as, LEAP 360. Data will be collected on the diagnostic assessment (during the first month of enrollment and interim assessments (taken in December and May)</p> <p>LEAP 21 and ACT data will be collected and compared to their peers</p> <p>School data will be collected on all students and measure against success indicator</p>
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Performance Goal 2: Participants will demonstrate improved homework completion and class participation in other subject areas such as technology, arts, music, theater, and sports.		
Performance Indicator 2: Students participating in the program will have a higher attendance rate and a change in their attitudes toward school as measured by after-school attendance data and student program surveys. (Stakeholder Satisfaction and Attendance – LA Framework)		
Program Objective 2: With an average daily attendance of 85% of targeted students, Boys & Girls Club will implement its youth development strategy and a broad array of enrichment activities.		
Activities to Support This Program Objective	Performance Indicator(s) of Success	How It Will Be Measured
Boys & Girls Club will provide a diverse selection	85% of participating students will have fewer school absents than their	School Attendance Records will provide days missed and that

<p>of educational and enrichment activities to complement 21CCLC academic enrichment program as well as improve health, character and civic engagement of students.</p>	<p>peers at the same school (average).</p> <p>85% of participating students will Perceived Importance of School (Important + very)</p> <p>95% of participating students will participate in enrichment subjects such as technology, arts, music, service learning, leadership and/or recreation</p> <p>Teacher Surveys asking about homework completion, classroom behavior, classroom participation will ask teachers to compare Targeted students with other students in their class. 90% or indicators will show a more favorable results with Targeted students as compared to their peers.</p>	<p>will be compared to the schools' average</p> <p>BGCA's National Youth Outcomes Initiative Member Survey will provide an indicator of the students' perceived importance of school</p> <p>Participation Logs and activities reports will show student involvement and selection of classes and programs.</p> <p>Teacher Surveys (each semester) will be provide to teachers who have Targeted students in their classroom. Data will be use to indicate homework completion and classroom participation</p>
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<p>Performance Goal 3: Participants in the program will demonstrate positive behavioral changes.</p>
<p>Performance Indicator 3: Students participating in the program will show improvements in measures such as increase in attendance, decrease in disciplinary actions, less violence, and a decrease in other adverse behaviors as measured by SIS data, student program surveys, teacher surveys and focus groups. (Stakeholder Satisfaction and Attendance – LA Framework)</p>
<p>Program Objective 3: With an average daily attendance of 85% of the targeted students, Boys & Girls Club will implement SEL programming throughout the 21CCLC program using the Boys & Girls Club of America's youth development strategy.</p>

Activities to Support This Program Objective	Performance Indicator(s) of Success	How It Will Be Measured
The Club will provide a diverse proven youth development and life skills programs that address Social Emotional Learning that are fun and engaging.	<p>Targeted students will have 50% fewer disciplinary actions that their peers at the same school.</p> <p>85% of participating students will have fewer school absents than their peers at the same school (average).</p>	<p>Program Instructors play a significant role in helping students develop strong SEL skills. Program Instructors capacity to support every student socially and emotionally.</p> <p>School Attendance Records will provide days missed and that will be compared to the schools' average.</p> <p>Data will be collected from the school. Data will include all disciplinary action (suspension, probations, etc.)</p>

Performance Goal 4: The 21CCLC program will provide services that benefit the entire community by including families of participants and collaborating with other agencies and non-profit organizations.

Performance Indicator 4: The centers will offer enrichment and other support services for families of participants as measured by program sign-in sheets, partnership surveys, and the state annual performance report.

Program Objective 4: 50% of targeted students' parents will be connected to the Boys & Girls Club Parent Plus Program and 80% of responding parents will have a favorable opinion of the programs offered.

Activities to Support This Program Objective	Performance Indicator(s) of Success	How It Will Be Measured
<p>Family Nights/Parent Education</p> <p>Four times a year the Club will provide a parent survey to evaluate the parents' "value" of the program</p>	<p>20% of all families will be represented at the Family Nights</p> <p>80% of responding parent will have a favorable opinion of the programs offered</p>	<p>Sign In rolls</p> <p>Parent Surveys will be online and paper. All parents will be included in the email and text list. Paper copies will be available at the school.</p>

<p>Communication/Regular schedule of useful notices, memos, phone calls, newsletters, and other communications.</p> <p>Volunteering/opportunities to help teachers, administrators, students, and other parents</p> <p>Learning at home/Provide information for families on skills required for students in all subjects at each grade and Information on homework policies and how to monitor and discuss schoolwork at home</p> <p>Decision Making/ Include families as participants in the grant's advisory board</p> <p>Collaborating with the Community/ Provide information for students and families on community health, cultural, recreational, social support, and other programs or services.</p>	<p>80% of all families will receive a "personal" communication from the grant staff</p> <p>10% of all families will volunteer at the school or afterschool program</p> <p>The Club will connect parents with guest speakers at family nights and counting attendance or conduct online webinars and count attendance to evaluate comprehension and completion of related topics.</p> <p>Each school grant advisory board will have at least two parents</p> <p>98% of all families will receive written information or have access to information on community health, cultural, recreational, social support, and other program or services.</p>	<p>Copies of communication and/or phone logs</p> <p>Sign in/Volunteer logs</p> <p>Actual document and/or screen shots of information available via the web</p> <p>Membership roll</p> <p>Actual document and/or screen shots of information available via the web</p>
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5. Organizational Leadership and Management Plan

The Club is well positioned to support and prepare young people for 21st century success, and excels at reaching youth who need us most. For more than 30 years, The Boys & Girls Club of Greater Baton Rouge have positively changed the lives of thousands of children in the Baton Rouge community by partnering with East Baton Rouge Parish School System to serve students attending low-performing schools and providing effective academic enhancement. The President and Chief Professional Officer has led the organization for 28 years. He is a respected Club executive within the BGCA national network and was honored as the National Executive of the Year in 2012.

5.a. Organizational Leadership and Management Plan

The Boys & Girls Club has implemented a successful staffing plan/model that has proven results with the 21CCLC grant and other youth development grants. The model addresses hiring, onboarding, evaluation and professional development. All staff are mandated to have a background check yearly and complete onboarding training prior to working with students. Since the Club has been operating more than 30 years, it has a pool for resources to recruit and retain high quality staff. There are three local colleges that are a great source of hiring Program Instructors; targeted schools' paraprofessionals for Site Coordinators. For the Program Director, the Club will use local and national job placement services to find candidates. The training (20 hours each semester and 36 hours for the summer) is a blend of developing skills, sharing best practices, setting expectations, coaching and establishing a feedback loop. Staff members will be trained on specific academic and high – yield learning activities they will implement, such as school day alignment and how to implement STEAM programs for different age groups. Staff development also includes critical training on child safety with our in-house Be Safe Be Smart

violence prevention program and emergency response including: first aid, CPR, child safety procedures, conflict resolution, policies regarding adults on the premises, volunteer management and mandatory reporting. All program staff must complete BGCA's Leadership University online orientation for new Club employees introducing them to youth development work. Throughout the school year, staff will meet monthly for additional professional development, team-building and program planning. Each position has a job and performance description. Formal evaluations are done each semester and informal evaluations are done at least twice a semester.

The 21CCLC leadership team (Site Coordinators, Educational Liaison and 21CCLC Program Director) will meet monthly to review scope of work, calendar and provide feedback and oversight of planning and programs. On the site level, Site Coordinators will have daily "stand - up" meetings to work of their monthly scope of work plans. The Club meets the Louisiana Afterschool Standards by maintaining a student to staff ratio of 16:1 to ensure the greatest academic gains for students.

Club 21CCLC staff will include:

21CCLC Program Director (full-time)	Will supervise all 21CCLC staff and serve as a liaison with the schools and community. The director will oversee management of all program activities, including data analysis and review of program model/approach. Additionally, the director must ensure adequate staffing and maintain balanced program schedule.
Education Liaison (part-time)	To manage all of the academic components of the program. This education liaison will be instrumental in facilitating the linkage between the schools' day staff and principal and the after school staff. The education liaison will also oversee the academic component of the programming, ensure that the appropriate curriculum is being utilized and that it meets the needs of the students.
Site Coordinators (4 - part-time)	At each site will oversee daily on-site operations and implement programs and curriculum. The Site Coordinator will be

	responsible for communication between teachers, parents, families and Club staff to ensure academic goals for the children are met.
Program Instructors (24 - part-time)	Will implement academic programs and social and recreation activities. These staff members usually include college students, para-professionals and retired educators.
Data Clerk (part-time)	Will maintain accurate records of participation across all 21CCLC sites.
Financial Assistant Bookkeeper (part-time)	Will maintain accurate records of participation across all 21CCLC sites.

5. b. Internal Controls

The Club is committed to responsible financial management. The entire organization including the board of governors, administrators, and staff works together to make certain that all financial matters of the organization are addressed with care, integrity, and in the best interest of the Club.

The Club maintains a written policy and procedural handbook, adopted/designed by the Board, with guidelines designed to: protect the assets of the Club; ensure the maintenance of accurate records of the Club's financial activities; provide a framework of operating standards and behavioral expectations; and ensure compliance with federal, state and reporting requirements. This handbook also outlines our efforts to safeguard protected personally identifiable information (including a shredding policy and guidelines on storing data). It also outlines policies and procedures that address Cash Management; disbursement of cash/account payables; chart of accounts; procurement; cash receipts and payroll and Equipment and Supplies Tracking.

The Club's Financial Assistant oversees the financial operations of the organization, including bank reconciliations, journal entries and QuickBooks operations. The Club's Financial Assistant will complete the monthly 21CCLC reimbursement requests, process 21CCLC timesheet and

account payables, create 21CCLC financial reports and maintain 21CCLC records. The Club uses QuickBooks to track expenses including supplies and staffing. Monthly, the financial department produces a Profit and Loss Statement for each 21CCLC site. The Club also contracts with a CPA to create its monthly financial statements and review the work of the Financial Assistant.

The Club's financial controls and operating procedures contain requirements for separation of duties, regular financial reporting including an annual budget approval process, monthly budget reviews and an annual audit and IRS Form 990 conducted by a third party CPA. These documents are made available to the public.

The Club purchases and maintains Insurance policies to cover Crime/Fraud Liabilities, General Liability, Investment Insurance, Employment Practices Liability and Directors and Officers Liability. The Club agrees to all contract terms as stated in the RFP, and will execute on contract upon grant award notification. The Club will subcontract with a financial consultant, a bus company, an evaluator and an evaluation consultant. Their combined expenses will not exceed 35% of the proposed budget as per RFP requirements. There are no pending litigation against the organization. The Club or any of its employees, agents, independent contractors, or subcontractors have been convicted of, pled guilty to, or pled nolo contendere to any felony.

6. Program Evaluation

The evaluation of the 21CCLC program will be based on Principles of Effectiveness, a resource guide for improving school climate and discipline provided by the U.S. Department of Education. Objective data demonstrated the need for the program at the proposed schools. Each of the schools are low-performing and serve a high percentage of economically disadvantaged

children. The program design includes curriculum and programs proven to enhance academic performance of students.

The Club will evaluate program effectiveness using a two-tier evaluation approach: process and outcome. Process evaluation documents and analyzes the development and actual implementation of the program, assessing whether activities were implemented as planned and whether expected outputs were realized. Most of the selected curriculum have pre and post-test designed to measure the amount of learning a student has acquired in a specific subject or topic. The Program Director will be responsible for ensuring all sites complete documentation of enrollment, attendance, program participation, monthly program reports, as well as, recording key performance indicators. This data will identify what is working and what needs improvement. It will also indicate whether the program strategy and/or program design needs modification.

To ensure meaningful involvement from students and families in the evaluation process, parent and student surveys will be administered with questions about the program's effectiveness. Students will also have the opportunity for anonymous input through the BGCA national youth outcomes initiative web-based survey instrument. This data will be collected, shared with the school and used to direct changes needed regarding program delivery and assist in measuring program growth. Outcome-based evaluation is a systematic way to determine if the program has achieved its goals. The Club will contract with an outside evaluator who will collect data and determine whether goals were achieved. The outside evaluator will also align the data and evaluation plan with the goals, measurable objectives, and the outcomes for the program. Annual outcome evaluation will refine, improve and strengthen the program for subsequent years. An annual report will be generated that will be reviewed by 21CCLC Advisory Board as

well as the Club Board of Governors. The public will have access to evaluation results of the program.

The Club has identified Dr. Steven Mumford as the program evaluator. Dr. Mumford is a faculty member of the Master of Public Administration program at University of New Orleans, specializing in program evaluation and non-profit leadership. He has more than a decade of experience conducting program evaluations for foundations and nonprofits throughout the United States. Dr. Mumford obtained his Ph.D. for George Washington University, M.P.A from University of Washington and B.A. from Columbia University.

The Club has also developed “Pulse Checks” in an effort keep a finger on the pulse of the Club’s ongoing activities. This is an opportunity for the Club to perform quick surveys or polls to evaluate what is and isn’t working inside the Club so improvements can be made to the 21CCLC program. We conduct Pulse Checks in three specific ways:

- Poll – A great way to learn about specific aspects of members’ Club Experience immediately and anonymously. They come in two types:
 - *Exit polls* ask a single “Question of the Day” that member answer as they transition out of an area or exit the Club.
 - *Interactive polls*, where members answer a small set of survey questions using phones or tables and then discuss the results.
- Listening Session – Basically a focus group, listening sessions give kids a safe space to express excitement, concerns, and make recommendations, allowing you to access the stories and experiences behind the data.
- Parent Survey – Provides a difference viewpoint from crucial stakeholders. You’ll learn how parents and guardians feel about the Club, their needs and interests, and their feelings about their children’s Club Experience.

7. Sustainability

The Club aggressively seeks funding to sustain programs. The Club has successfully implemented previous 21CCLC grants and other grants from various state agencies as well our long-standing corporate partners. Private corporations contribute money and resources to support and sustain Club programs. The companies also provide guidance with finance, risk-management, human resources and marketing to build organizational capacity and ensure this program is efficient and effective.

Currently, the Club is managing a statewide grant from Amerigroup Louisiana Inc. as the fiscal agent for the Louisiana Alliance of Boys & Girls Clubs. The Club is also an AmeriCorps grantee. In January of 2019 the Club hired a full-time Director of Development to establish a comprehensive Fund Program including a trustee drive, individual giving campaigns and major gifts solicitation.

The organization is led by a volunteer Board of Governors which has responsibility for strategic direction, governance and oversight. The Club also has a Board of Trustees that provides influence and outreach and helps raise operating funds for Club programs. The Club is continuously developing ongoing internal fundraising strategies to further expand its network of community partners (corporate and private donors) to sustain the program once 21CCLC funding ends. The Club assemble a 21CCLC Advisory Board, composed of the school principal, at least two parents from each site, leaders in the communities the targeted students live. The primary focus for the board will be in creating a strategic and comprehensive sustainability plan that will seeking funding from private sources via foundation grants, a major gifts campaign focused on contributions from individual donors, and a corporate campaign.

ATTACHMENT I: CERTIFICATION STATEMENT

The undersigned hereby acknowledges she/he has read and understands all requirements and specifications of the Request for Proposals (RFP), including attachments.

OFFICIAL CONTACT. The State requests that the Proposer designate one person to receive all documents and the method in which the documents are best delivered. The Proposer should identify the Contact name and fill in the information below: (Print Clearly)

A. Official Contact Name:	Pat Van Burkleo
B. E-mail Address:	pat@brclubs.org
C. Facsimile Number with area code:	(225)383-3928
D. US Mail Address:	8281 Goodwood Boulevard, Suite A Baton Rouge, LA 70806

Proposer shall certify that the above information is true and shall grant permission to the State or Agencies to contact the above named person or otherwise verify the information provided.

By its submission of this proposal and authorized signature below, Proposer shall certify that:

1. The information contained in its response to this RFP is accurate;
2. Proposer shall comply with each of the mandatory requirements listed in the RFP and will meet or exceed the functional and technical requirements specified therein;
3. Proposer shall accept the procedures, evaluation criteria, mandatory contract terms and conditions, and all other administrative requirements set forth in this RFP.
4. Proposer's quote shall be valid for at least 90 calendar days from the date of proposal's signature below;
5. Proposer understands that if selected as the successful Proposer, he/she will have fourteen (14) business days from the date of delivery of final contract in which to complete contract negotiations, if any, and execute the final contract document.
6. Proposer shall certify, by signing and submitting a proposal for \$25,000 or more, that their company, any subcontractors, or principals are not suspended or debarred by the General Services Administration (GSA) in accordance with the requirements in OMB Circular A-133. (A list of parties who have been suspended or debarred can be viewed via the internet at <https://www.sam.gov>.)

7. Proposer understands that, if selected as a contractor, the Louisiana Department of Revenue must determine that it is current in the filing of all applicable tax returns and reports and in payment of all taxes, interest, penalties, and fees owed to the state and collected by the LDR. Proposer shall comply with R.S. 39:1624(A)(10) by providing its seven-digit LDR account number in order for tax payment compliance status to be verified.
8. Proposer further acknowledges its understanding that issuance of a tax clearance certificate by LDR is a necessary precondition to the approval of any contract by the Office of State Procurement. The contracting agency reserves the right to withdraw its consent to any contract without penalty and proceed with alternate arrangements, should a prospective contractor fail to resolve any identified outstanding tax compliance discrepancies with the LDR within seven (7) days of such notification.
9. Proposer certifies and agrees that the following information is correct: In preparing its response, the Proposer has considered all proposals submitted from qualified, potential subcontractors and suppliers, and has not, in the solicitation, selection, or commercial treatment of any subcontractor or supplier, refused to transact or terminated business activities, or taken other actions intended to limit commercial relations, with a person or entity that is engaging in commercial transactions in Israel or Israeli-controlled territories, with the specific intent to accomplish a boycott or divestment of Israel. Proposer also has not retaliated against any person or other entity for reporting such refusal, termination, or commercially limiting actions. The State reserves the right to reject the response of the Proposer if this certification is subsequently determined to be false, and to terminate any contract awarded based on such a false response.

Signature of Proposer or
Authorized
Representative

Pat Van Burkleo

Typed or Printed Name: Pat Van Burkleo

Date: May 17, 2019

Title: Chief Professional Officer

Company Name: Boys & Girls Clubs of Greater Baton Rouge

Address: 8281 Goodwood Boulevard, Suite A

City: Baton Rouge

State: LA

Zip: 70806

:

Proposer's Name Boys & Girls Club of Greater Baton Rouge

Checklist


A complete proposal consists of all of the following items submitted in the following order. Proposers will not be allowed to alter or revise application documents after submission.

Required Documents	Checked – proposer
Checklist	<input checked="" type="checkbox"/>
Cover Letter (Section 1.9.1)	<input checked="" type="checkbox"/>
Table of Contents	<input checked="" type="checkbox"/>
Cover Page (with original signatures in blue ink) and Board Resolution	<input checked="" type="checkbox"/>
Funding Priority Points (Form AA)	<input checked="" type="checkbox"/>
Certification Statement (page 60)	<input checked="" type="checkbox"/>
Partnering Agencies Form - Form A	<input checked="" type="checkbox"/>
Memorandum of Understanding (MOU) Form – Form B	<input checked="" type="checkbox"/>
Private School Consultation Form - Form C	<input checked="" type="checkbox"/>
Private School Participating Schools Form - Form D	<input checked="" type="checkbox"/>
Program Summary Forms – Form E	<input checked="" type="checkbox"/>
Fiscal Manager/Bookkeeper Qualifications – Form F	<input checked="" type="checkbox"/>
Budget Forms	<input checked="" type="checkbox"/>
Veteran/Hudson Initiative Form and Documentation	<input checked="" type="checkbox"/>
Program Narrative inclusive of Louisiana 21 st CCLC Performance Indicators Template	<input checked="" type="checkbox"/>
1. Two (2) fully complete originals signed in blue ink (no staple, binders, etc.) Label this original as 21st CCLC19-Original. 2. One (1) electronic copy of the original signed proposal on a USB flash drive. Label this copy as 21st CCLC19 original electronic copy. 3. Four (4) anonymized/blind electronic copies on four (4) individual USB flash drives. Blind copies must be completely blinded electronically. Failure to do so will deem the application ineligible and it will not be reviewed. Please review blind copies before submitting to ensure all identifying information is blinded. Label blind copies as 21st CCLC19 blind copy #1, #2, #3 and #4. Examples of redacted information are outlined below. a. XXXXXXXX has more than 17 years of experience providing after-school academic services to more than 130 schools across the country. b. [REDACTED] has more than 17 years of experience providing after-school academic services to more than 130 schools across the country.	<input checked="" type="checkbox"/>
FOR LDOE USE ONLY	<input type="checkbox"/> Qualified
	<input type="checkbox"/> Disqualified

21st Century Community Learning Centers Program Proposal Cover Page

Type of Organization: (Check one only)

- ☐ Local Education Agency (LEA)
☐ Charter School(s)
☒ Non-Profit Community Based Organization (CBO)
☐ Non-Profit Faith-Based Organization (FBO)
☐ Private School/Faith-Based Organization
☐ Other _____

Name of Proposer		
Boys & Girls Clubs of Greater Baton Rouge		
Address		
8281 Goodwood Boulevard, Suite A		
City/State	Parish	Zip Code
Baton Rouge, LA	East Baton Rouge	70806
Contact Person		Telephone (225)383-3928
Pat Van Burkleo		
E-Mail Address		FAX ()
pat@brclubs.org		
<p>I hereby certify that I am the proposer's Superintendent/Chief School/Administrative Officer/Agency Head and that the information contained in this proposal is, to the best of my knowledge, complete and accurate. I further certify, to the best of my knowledge, that any ensuing program and activity will be conducted in accordance with all applicable Federal and State laws and regulations, proposal guidelines and instructions, certifications, assurances, and that the requested budget amounts are necessary for the implementation of this project.</p>		
Authorized Signature: (in blue ink)		Title:
		Chief Professional Officer
Typed Name:		Date:
Pat Van Burkleo		May 9, 2019



May 17, 2019

Ms. Karen Evans
RFP Receiving Coordinator
Louisiana Department of Education
Office of Management and Finance
P.O. Box 94064
Baton Rouge, LA 70804-9064

Ms. Evans:

Please accept this proposal from Boys & Girls Club of Greater Baton Rouge for the 21st Century Community Learning Centers funding. The Club is proposing a high-quality academic enrichment program serving students attending low performing schools in Baton Rouge.

The mission of the Boys & Girls Club's project is to provide intentional, outcome-driven youth development programs that will increase academic performance of students (K-12) in a safe, positive environment. The program will prepare students of all ages to graduate from high school with a plan for their future by focusing on the indicators for youth that increase the likelihood of high school graduation. As a 21stCCLC provider, the Club will serve 350 students through a structured after-school program to enhance the lessons learned during the school day as well as through a summer enrichment program designed to prevent summer learning loss. The Club will serve three low-performing East Baton Rouge Parish School System (EBRPSS) sites include: Winbourne Elementary School (K-5), Inspire Charter School (K-8) and Belaire High School (9-12).

Sincerely,

A handwritten signature in blue ink that reads "Pat Van Burkleo". The signature is written in a cursive, flowing style.

Pat R. Van Burkleo
President/Chief Professional Officer

GREAT FUTURES START HERE.



BOYS & GIRLS CLUB

At the April 25, 2019 meeting of the Boys & Girls Club of Greater Baton Rouge Board of Governors with a quorum present, the following resolution was made:

RESOLVED: that the Board of Governors of the Boys & Girls Club of Greater Baton Rouge does hereby authorize Pat R. Van Burkleo, President, to negotiate terms and conditions that he may deem advisable, contract the State of Louisiana, and to bind this organization to execute said documents on behalf of the corporation, and further we do hereby give him the power and authority to do all things necessary to implement, maintain, and/or review said documents. The above resolution was passed by a majority of those present and voting in accordance with the by-laws and articles of incorporation;

I certify that the above and foregoing constitutes a true and correct copy of a part of the minutes of the meeting of the Board of Directors of the Boys & Girls Club of Greater Baton Rouge held on April 25, 2019.

Pat Van Burkleo

President

May 1, 2019

Date

21st Century Community Learning Centers Program Funding Priority Page

FUNDING PRIORITIES

Place a check in the box of the funding priorities you are seeking. **Additionally, provide a short summary as to how you qualify for each priority selected and attach it to this form. If you do not provide the summary you will not be eligible to receive the funding priority.**

Proposing a program for middle school students	\$1525 per student cost	<input checked="" type="checkbox"/>
Proposing a program in a parish not served in Cohort 9.	\$1525 per student cost	<input type="checkbox"/>
Proposing a program for high school students	\$1525 per student cost	<input type="checkbox"/>
Proposing a program whose focus is STEAM	\$1525 per student cost	<input type="checkbox"/>
Proposing a program that targets Louisiana "D" or "F" or "UIR" schools. Click HERE for UIR schools.	\$1525 per student cost	<input checked="" type="checkbox"/>

*** Additional funds distributed for funding priorities are solely based upon funding availability.**

Cohort 9 Parish List

Ascension	Morehouse	Richland
Caddo	Natchitoches	Sabine
Concordia	Orleans	St. Landry
East Baton Rouge	Ouachita	St. Tammany
Iberville	Plaquemines	Tangipahoa
Jefferson	Point Coupee	Union
Madison		

FORM A**PARTNERING AGENCIES FORM (REQUIRED BY FEDERAL LAW)****COMPLETE THIS FORM FOR ANY SCHOOL AND COMMUNITY BASED PARTNERSHIPS**

List the name, address and contact person for each partnering agency. Each of these agencies must sign a Memorandum of Understanding (MOU) found on Form B which must be submitted with this proposal. **NOTE:** An individual, agency, organization or other entity that only provides services (usually for a fee) is considered to be a **vendor**, not a **partner**, and would not require a Partnership Agreement.

Name of Agency/School	Address	Name of Contact Person and Email Address
Belaire High School	12121 Tams Dr, Baton Rouge, LA 70815	Angela Jones, ajones1@ebrschools.org
Inspire Charter Academy	5454 N Foster Dr, Baton Rouge, LA 70805	Kimberly Ringgold-Boudreaux, 87.kboudreaux@nhaschools.com
Winbourne Elementary School	4503 Winbourne Ave, Baton Rouge, LA 70805	Mrs. P. Brisco, pbrisco@ebrschools.org

FORM B

Memorandum of Understanding

Louisiana 21st Century Community Learning Centers Program

Boys & Girls Club of Greater Baton Rouge

Name of Proposer

And

East Baton Rouge School System

Name of Partnering Organization Completing MOU

are committed to implementing a comprehensive 21st Century Community Learning Center program that provides meaningful, academically based after-school activities and extended learning opportunities for children in the district and their families. The entities named herein recognize the necessity for continual collaboration among local partners for the development, implementation and continuous program improvement of dynamic after-school educational opportunities for youth and their families in

Winbourne Elementary School / Inspire Charter Academy / Belaire High School
East Baton Rouge

Name of School/ District/Parish

The collaborators will strive to accomplish 21st Century Community Learning Center objectives that are specific to their own area(s) of involvement. The above-named partnering agency pledges to collaborate with the above-named proposer to provide the following specific items/services;



Signature

Pat Van Burkleo

Typed Name

Chief Professional Officer

Title

Boys & Girls Club of Greater Baton Rouge

Proposer

5/14/19

Date



Signature

Warren Drake

Typed Name

Superintendent

Title

East Baton Rouge School System

Partnering Agency

5/14/19

Date

The parties mentioned above have agreed to provide the following:

AUTHORIZATION FOR SIGNATURE OF SUPERINTENDENT

Date: 5/9/2019

To: Warren Drake, Superintendent of Schools

The attached document has been reviewed and is in proper order for Superintendent's signature.

Please check appropriate document:

☐ Budget ☐ Budget Revision ☒ Grant ☐ Letter ☐ Agreement/Contract ☐ Miscellaneous

Contract/Agreement/Document Title: 21st CCLC

Contract/Agreement/Document Number (if applicable):

Originator of Contract/Agreement/Document: Boys & Girls Club

Awarded Company/Vendor(s):

Description of Products/Services: Out of School Time Educational Program

Contract Value (estimate if you do not have an exact value): \$400,000

Term of Contract/Agreement/Document: 2019-2021

Renewal Date: Click or tap to enter a date.

Funding Source: Choose an item.

Choose an item.

Board Approval Required: ☐ Yes ☒ No Approval Date (if required): 5/15/2019

Notes: Contact: Marci Bradley, Boys & Girls Club, 225.383.3928

For Superintendent's Office use only:

Copy of completed form submitted to Purchasing Department for database entry: ☐ Yes ☐ No

If no, reason why:

Originator: Marci Bradley Date: 5-14-19

Approval: _____ Date: _____

Department Head

Legal Review: [Signature] Date: 5-14-2019

May 9, 2019

21st Century Community Learning Centers Grant
Louisiana Department of Education
Office of Management and Finance
P. O. Box 94064
Baton Rouge, LA 70804-9064

To Whom It May Concern:

It is my pleasure to partner with Boys & Girls Club of Greater Baton Rouge in submitting this 21st Century Community School Grant. It is our goal to provide opportunities for the following:

- academic enrichment including providing tutorial services to help **Winbourne Elementary** students;
- offer students a broad array of additional services, programs and activities, such as youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs and other ties to in-demand industry sector or occupations for high school students that are designed to reinforce and complement the regular academic program of participating students; and
- offer families of students served by Boys & Girls Club opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development.

As a partner, the School will provide the following:

- Access to needed space including cafeteria, library, tech center and classrooms
- Have a faculty representative serve on the grant advisory board
- Provide student data information as allowed by privacy regulations
- Foster positive communications between the school staff/faculty and the Boys & Girls Club
- Celebrate success and overcome obstacles to support the successful implementation of the grant.

I hope you will give this request every consideration. Thank you.

Sincerely,



Mrs. P. Brisco
Principal

Winbourne Elementary School

ONE TEAM, ONE MISSION

Building the Future of Baton Rouge

The East Baton Rouge Parish School System and all of its entities (including Career and Technical Education Programs) does not discriminate on the basis of age, race, religion, national origin, disability or gender in its educational programs and activities (including employment and application for employment), and it is prohibited from discriminating on the basis of gender by Title IX (20 USC 168) and on the basis of disability by Section 504 (42 USC 794). The Title IX Coordinator is Andrew Davis, Director of Risk Management (ADavis@ebrschools.org) - phone (225) 929-8705. The Section 504 Coordinator is Elizabeth Taylor Chapman, Director of Exceptional Student Services (ETaylor@ebrschools.org) - phone (225) 929-8600.



Date : May 14, 2019

21st Century Community Learning Centers Grant
Louisiana Department of Education
Office of Management and Finance
P. O. Box 94064
Baton Rouge, LA 70804-9064

To Whom It May Concern:

It is my pleasure to partner with Boys & Girls Club of Greater Baton Rouge in submitting this 21st Century Community School Grant. It is our goal to provide opportunities for the following:

- academic enrichment including providing tutorial services to help **Inspire Charter School** students;
- offer students a broad array of additional services, programs and activities, such as youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs and other ties to in-demand industry sector or occupations for high school students that are designed to reinforce and complement the regular academic program of participating students; and
- offer families of students served by Boys & Girls Club opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development.

As a partner, the School will provide the following:

- Access to needed space including cafeteria, library, tech center and classrooms
- Have a faculty representative serve on the grant advisory board
- Provide student data information as allowed by privacy regulations
- Foster positive communications between the school staff/faculty and the Boys & Girls Club
- Celebrate success and overcome obstacles to support the successful implementation of the grant.

I hope you will give this request every consideration. Thank you.

Sincerely,

Kimberly Ringgold-Boudreaux

Principal

Inspire Charter School

21st Century Community Learning Centers Grant
Louisiana Department of Education
Office of Management and Finance
P. O. Box 94064
Baton Rouge, LA 70804-9064

To Whom It May Concern:

It is my pleasure to partner with Boys & Girls Club of Greater Baton Rouge in submitting this 21st Century Community School Grant. It is our goal to provide opportunities for the following:

- academic enrichment including providing tutorial services to help **Belaire Creative Sciences and Arts Magnet High School** students;
- offer students a broad array of additional services, programs and activities, such as youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs and other ties to in-demand industry sector or occupations for high school students that are designed to reinforce and complement the regular academic program of participating students; and
- offer families of students served by Boys & Girls Club opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development.

As a partner, the School will provide the following:

- Access to needed space including cafeteria, library, tech center and classrooms
- Have a faculty representative serve on the grant advisory board
- Provide student data information as allowed by privacy regulations
- Foster positive communications between the school staff/faculty and the Boys & Girls Club
- Celebrate success and overcome obstacles to support the successful implementation of the grant.

I hope you will give this request every consideration. Thank you.

Sincerely,


Angela P. Jones
Principal

Belaire Creative Sciences and Arts Magnet High School

FORM C**Private School Consultation Form (REQUIRED BY FEDERAL LAW)**

Students who attend private schools in the area to be served by the proposed program are eligible to participate

(area= attendance zone or within a 3-5 mile radius). If any private schools are located in the area to be served, the proposer is expected to consult with the private school officials during the design and development of the program on issues such as needs identification, services to be offered, service delivery, program assessment, and scope and size of services to be provided to private school students.

If private schools are located in the area that could be served by the proposed program, did any decline participation in the program? (Check one)

- ☐ Yes. There are private schools located in the proposed program area that declined participation.
- ☒ No. All private schools located in the proposed program area have agreed to participate.
- ☐ No. There are no private schools located in the proposed program area.

If yes, list all private schools that were consulted but **declined** the opportunity to have their students participate. In the second column, print the name, title and phone number of the school that was consulted. In the third column, provide the date(s) and type(s) of consultation (e.g., face-to-face meeting, e-mail, fax, telephone call, letter and videoconference) and the reason(s) for declining. Private schools whose students will participate in the program must be listed on the Participating Schools Form.

Private School Name	Print Name, Title & Phone Number of School Official	Date(s) and Type(s) of Consultation and reason (s) for declining to participate.
Berean Adventist Christian Academy	Blind letter	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest
Brighter Horizon School	Dr. Naser Elayan 225.927.2521	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest
Cristo Rey Baton Rouge Franciscan High School	Eric Engemann 225.615.7479	Mailed letter on 4/22/2019

Private School Name	Print Name, Title & Phone Number of School Official	Date(s) and Type(s) of Consultation and reason (s) for declining to participate.
		Invited telephone conference call on 4/30/2019 Declined: no interest
Mckanstry Preparatory School/Little	Blind Letter	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest
Paul's Christian Academy	Blind Letter	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest
Redemptorist St. Gerard School	Rachel Mosby 225.355.1879	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest
Sacred Heart of Jesus Catholic School	Carolyn Guidry 225.383.7481	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest
St Alphonsus Catholic School	Cynthia Ryals, Ed.D. 225.261.5299	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest
Victory Academy	Sue Cashio 225.272.8339	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest
Vision City	Blind Letter	Mailed letter on 4/22/2019 Invited telephone conference call on 4/30/2019 Declined: no interest

Blind letters were sent to schools that were found via a Google search, but no additional information was available.

FORM D

Private School
Participating Schools Form

Proposer's Name: Boys & Girls Club of Greater Baton Rouge

Please list all schools attended by the students you propose to serve. All information must be provided in full.

School Building Name	(N) Non-public	Total Enrollment Number	Number of Children to be Served by this proposal	Grade Levels to be Served by this proposal	Building Principal's Signature (in blue ink)
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

****No private schools will be participating in our grant application so this section is not applicable.****

FORM E

Program Summary Form (4 sites Max)

Name & Address of each site	Days and times of program operation throughout week						Total number of students to be served at each site	Is this a Title I School? (Y/N)	Student Population to be served	Grade Levels to be served
Belaire High School	Mon 2:30-6:00pm	Tues 2:30-6:00pm	Wed 2:30-6:00pm	Thur 2:30-6:00pm	Fri	Sat	100		<input type="checkbox"/> Elem <input type="checkbox"/> Middle <input checked="" type="checkbox"/> High	9-12
Winbourne Elementary School	Mon 3:30-6:00pm	Tues 3:30-6:00pm	Wed 3:30-6:00pm	Thur 3:30-6:00pm	Fri 3:30-6:00pm	Sat	100		<input checked="" type="checkbox"/> Elem <input type="checkbox"/> Middle <input type="checkbox"/> High	K-5
Inspire Charter Academy	Mon 3:30-6:00pm	Tues 3:30-6:00pm	Wed 3:30-6:00pm	Thur 3:30-6:00pm	Fri 3:30-6:00pm	Sat	150		<input checked="" type="checkbox"/> Elem <input checked="" type="checkbox"/> Middle <input type="checkbox"/> High	K-8
	Mon	Tues	Wed	Thur	Fri	Sat			<input type="checkbox"/> Elem <input type="checkbox"/> Middle <input type="checkbox"/> High	
Total Number of students to be served:	350									

Services to be provided in this Contract (check all that apply):

- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> Academics Support | <input checked="" type="checkbox"/> Physical Fitness, Wellness | <input checked="" type="checkbox"/> Health |
| <input checked="" type="checkbox"/> Academic Enrichment | <input checked="" type="checkbox"/> Technology, Video or Media | <input checked="" type="checkbox"/> Nutrition |
| <input checked="" type="checkbox"/> Mathematics | <input type="checkbox"/> Library Services | <input checked="" type="checkbox"/> Youth Development |
| <input checked="" type="checkbox"/> Science | <input checked="" type="checkbox"/> Family Literacy | <input checked="" type="checkbox"/> Drug/Violence Prevention |
| <input checked="" type="checkbox"/> English Language Arts | <input checked="" type="checkbox"/> Other Family Education | <input type="checkbox"/> Counseling |
| <input checked="" type="checkbox"/> Art, Music, Dance, Theater | <input checked="" type="checkbox"/> Tutoring/Mentoring | <input checked="" type="checkbox"/> Character Education |
| <input type="checkbox"/> Entrepreneurial Education | <input checked="" type="checkbox"/> STEM/STEAM | <input checked="" type="checkbox"/> Service Learning |
| <input checked="" type="checkbox"/> Expanded Learning Time | <input type="checkbox"/> ACT Prep | <input type="checkbox"/> End of Course Test (EOCT) |
| <input type="checkbox"/> Credit Recovery | <input type="checkbox"/> Advance Placement Test Prep | |

FORM F

Fiscal Manager/Bookkeeper Qualifications Form

Candidate Full Legal Name:

Allison

Kitchens

LeBlanc

First

Middle

Last

Please indicate which **ONE** of the three minimum qualifications the candidate meets and **attach** the appropriate verified supporting documentation.

☒ Baccalaureate degree with a minimum of 24 hours of business related courses, such as accounting, finance, or management.

➤ Attach **official transcript(s)** from accredited college(s) with qualifying courses and degree details

☐ Certified Public Accountant licensed in Louisiana.

➤ Attach an up to date copy of CPA license

☐ Masters degree in Accounting, Business Administration, Business Management, Finance, or Public Administration.

➤ Attach **official graduate transcript** and concentration certificate if it's not specified on the transcript.

Verified by: _____
Contractor Representative

Approved by: _____
LDOE Representative

REQUEST FOR TRANSCRIPT(S)

LOUISIANA STATE UNIVERSITY
Office of the University Registrar
112 Thomas Boyd Hall, Baton Rouge, LA 70803-2804
Phone: (225) 578-1686 Fax: (225) 578-5991

ALL FINANCIAL OBLIGATIONS TO THE UNIVERSITY SHOULD BE CLEAR AT THE TIME OF REQUESTING.

Transcript requests are processed as rapidly as possible and are usually honored within one (1) day of request.
One week should be allowed for a request made at the end of any semester or summer term.

*SSN/LSUID: 433-53-5868

Date: 4/11/19

**NUMBER OF TRANSCRIPTS TO BE MAILED: 1

FEDEX ACCT NO. (IF APPLICABLE): _____

LAST ENROLLMENT: ☐ CURRENT ☐ FALL ☐ SPRING ☐ SUMMER YEAR: 2015

Check if Applicable: ☐ HOLD FOR FINAL GRADES ☐ J.D. (JURIS DOCTORATE) RECORD ONLY?
☐ HOLD FOR POSTING OF THE FOLLOWING IDL/ODL COURSE GRADE(S):

Name as it appears on LSU record: LeBlanc Allison Kitchens
LAST FIRST MIDDLE

6/14/1967

MAIDEN NAME OTHER NAME(S) DATE OF BIRTH

EMAIL: allisonleblanc@live.com

PHONE: 225-571-2297

MAIL TO THE ADDRESS(ES) LISTED BELOW: **LSU provides TWO FREE transcripts per day. For each additional transcript, \$5.00 will be charged per transcript per day. Make checks payable to LSU.

Name & Address:

Boys & Girls Club of Greater Baton Rouge

8281 Goodwood Blvd Suite A

Baton Rouge, LA 70806

Name & Address:

I understand that transcripts will not be issued until all financial obligations to the university are cleared.

Allison K. LeBlanc

SIGNATURE FOR RELEASE OF TRANSCRIPTS

Pursuant to Federal Law 93-380, this personal information is transferred only on the condition that you will not permit any other party to have access to such information without the written consent of the student. Having so transferred such information, LSU disclaims further responsibility.

* The Social Security Number (SSN) you provide for enrollment purposes, or when requesting specific services, such as transcripts, enrollment verification, tax reporting, financial aid, and other sources may not be available to you. Your SSN will be stored in a central system and used only for official reporting and record keeping. It will not be used as the primary source to identify you with in the LSU system. The LSUID will be used as the primary identifier.

TRANSCRIPTS WILL ONLY BE MAILED OR SENT ELECTRONICALLY. TRANSCRIPTS WILL NOT BE FAXED.

Louisiana Department of Education Budget Summary

Name of Eligible

Recipient: Boys & Girls Club of Greater Baton Rouge

Program: 21st CCLC

Mailing Address: 8281 Goodwood Blvd., Suite A

Program Fiscal Year: 2019-2020

City, State, Zip: Baton Rouge, LA 70809

Project Number: RFP: W8PVR-3000012102

Source of Funds: ☒ Federal ☐ State

Submitted by: Pat R. Van Burkleo

Telephone #: (225)383.39285

Object Code	Expenditure Category	Amount
100	Salaries	\$301,684
200	Employee Benefits	\$47,237
300	Purchased Professional/Tech Svcs.	\$89,644
400	Purchased Property Services	\$0
500	Other Purchased Services	\$18,058
600	Supplies	\$46,412
800	Other Objects	\$5,312
	Subtotal - Operating Budget	\$508,346
	Indirect Costs (if applicable) Approved 4.5%	\$22,876
700	Property	\$0
900	Other Uses of Funds	\$0
GRAND TOTAL		\$531,222

GRANTEE INFORMATION

STATE DEPARTMENT OF EDUCATION

Approved Division Director/Designee:

Date:

Pat Van Burkleo 5/17/19
Representative of the entity: Date:

Approved Ed. Finance Director/Designee:

Date:

Louisiana Department of Education Budget Detail

Name of Eligible Recipient: Boys & Girls Club of Greater Baton Rouge
Mailing Address: 8281 Goodwood Blvd., Suite A
City, State, Zip: Baton Rouge, LA 70809

Program: 21st CCLC
Program Fiscal Year: 2019-2020
Project Number: RFP-678-PUR-3000012102
Submitted by: Pat R. Van Burkleo
Telephone #: (225)383.39285
Year 1

Source of Funds: ☒ Federal ☐ State

Object Code	Expenditure Category	Amount
100	SALARIES	
	Project Director of 21st CCLC - FTE - Salary	\$46,200.00
	FTE - Salary Position	
	Education Liaison	\$25,000.00
	PTE 1,000 hrs annual x \$25	
	S	
	2 - Middle/High School Site Coordinators	\$25,344.00
	2 - PTE 130 school days x 4 hrs + 24 Summer Days x 8 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$16 an Hour	
	1 - Elementary School Site Coordinators	\$14,192.00
	PTE 162 school days x 3.5 hrs + 24 Summer Days x 10 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$16 an Hour	
	16 Middle/High School Instructors	\$127,952.00
	16 - PTE 130 school days x 3.5 hrs + 24 Summer Days x 8 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$11 an Hour	
	6 Elementary School Instructors	\$53,196.00
	6 - PTE 162 school days x 3. hrs + 24 Summer Days x 10 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$11 an Hour	
	Data Entry Clerk	\$9,800.00
	1 PTE - 49 weeks x 5 days x 4 hrs x \$10	
	TOTAL SALARIES	\$301,684.00

200	EMPLOYEE BENEFITS	
	Health Insurance	\$4,200.00
	FTE only 12 Months x \$350 monthly	
	FICA (7.65%) - Provide Total Salary Amount used to determine benefit cost.	
	\$301,684.00 X 7.7%	\$23,078.83
	Medicare (1.45%) -Provide Total Salary Amount used to determine benefit cost.	
	\$301,684.00 X 1.45%	\$4,374.42
	Retirement (10%) - Provide to all who work more than 1000 hours	
	\$139,846.00 X 10.0%	\$12,053.60
	Worker's Comp. (1%)-Provide Total Salary Amount and Rate used to determine benefit cost.	
	\$301,684.00 X 1.170%	\$3,529.70
	TOTAL BENEFITS	\$47,236.55
300	PURCHASED PROFESSIONAL & TECHNICAL SERVICES	
	Allison LeBlanc	\$17,600.00
	Accounting/Bookkeeper/Financial Contractor \$44 per hour x 8 hrs week x 50 weeks	
	Payroll Services, Grant Reporting	
	First Student - Bus Services	\$67,044.00
	Afterschool 4 buses x 170 days x 2 hours x \$10.50 driver + 15 miles x \$2.50 mile	
	Summer 4 Buses x 24 days x 8 hours x \$10.50 driver + 75 miles x \$2.50 mile	
	Project Evaliator	\$5,000.00
	Flat Rate for Annual Evalutor	
	Online Platform to survey and strengthen SEL's	
	TOTAL PURCHASED PROF/TECH SERV.	\$89,644.00

400	PURCHASED PROPERTY SERVICES	
	For every service budgeted, provide the following:	
	1. List sites.	
	2. List applicable rates.	
	Repairs/Maintenance (List types - e.g. equipment, etc.)	
	Rental of Equipment (List types - e.g. copier, computer, etc.)	
	Other Purchased Property Services (Specify below.)	
	TOTAL PURCHASED PROPERTY SERVICES	\$0.00

500	OTHER PURCHASED SERVICES	
	Telephone - Cell phones for Site Coordinators and Project Director	\$3,000.00
	Online Reporting via cell phones	
	Printing -	\$2,780.80
	Materials for Program Activities & Curriculum	
	Target 400 students x 80 copies x 11 months x .0079 a copy	
	Background Checks - First Advantage	\$816.00
	For all Staff	
	40 positions + 20 turnover x \$13.60	
	Travel - In-State (List position title and conference to be attended and/or applicable mileage.)	
	Project Director	\$1,653.00
	Travel from Site to Site	
	190 days x 15 miles x \$0.58	
	Travel - Out-of-State (List position title and conference to be attended.)	
	The United States Department of Education-sponsored Summer Institute	\$4,904.00
	Project Director and Education Director	
	Conference Fee - \$250	
	Flight - average flight \$450	
	Lodging \$181 per night x 4 nights	
	Per Diem \$76 per day x 4 days	
	The Beyond School Hours Conference	\$4,904.00
	Project Director and Education Director	
	Conference Fee - \$250	
	Flight - average flight \$450	
	Lodging \$181 per night x 4 nights	
	Per Diem \$76 per day x 4 days	
	TOTAL OTHER PURCHASED SERVICES	\$18,057.80

600	SUPPLIES	
	Provide several examples of the Materials and Supplies to be purchased	
	Consumable Supplies for Programs	34,260.00
	100 Elementary Students x 186 days x .60 a day	
	259 Middle & High Students x 154 days x .60 a day	
	Paper, STEM materials, Art Supplies, Curriculum supplies, etc.	
	Great Minds: Wit & Wisdom	\$12,151.68
	evidence-based, integrated and coherent program	
	TOTAL SUPPLIES	\$46,411.68
800	OTHER OBJECTS	
	Dues and Fees (List all organizational dues and fees and describe purpose below)	
	Parenting Program	\$5,312.00
	Family Nights Activities, Communicaations, etc.	
	TOTAL OTHER OBJECTS	\$5,312.00
	SUBTOTAL-OPERATING BUDGET	\$508,346.03
	Enter in your approved indirect rate below.	
	INDIRECT COST <input type="text" value="4.5000%"/>	\$22,875.57
700	PROPERTY	
	TOTAL PROPERTY	\$0.00
900	OTHER USES OF FUNDS	
	TOTAL OTHER USES OF FUNDS	\$0.00
	TOTAL BUDGET DETAIL SHEETS	\$531,221.60

School Days

High/Middle Elementary

Aug	12	15
Sep	16	20
Oct	17	20
Nov	12	16
Dec	8	10
Jan	11	14
Feb	14	18
Mar	18	22
Apr	14	16
May	8	11
School Year	130	162
	3.50	2.50
	455	405

Jun	18	
Jul	6	
Summer	24	24

Positive Action		
Pre k		400
k		450
	1	400
	2	340
	3	400
	4	400
	5	400
	6	400
	7	450
	8	450
	9	1000
	10	1050
	11	1000
	12	1000
		8140
Family		10320
		18460

Louisiana Department of Education Budget Summary

Name of Eligible

Recipient: Boys & Girls Club of Greater Baton Rouge

Mailing Address: 8281 Goodwood BLvd., Suite A

City, State, Zip: Baton Rouge, LA 70809

Program: 21st CCLC

Program Fiscal Year: 2020-2021

Project Number: KFP: 618PVR-3000012102

Submitted by: Pat R. Van Burkleo

Telephone #: (225)383.39285

Source of Funds: ☒ Federal ☐ State

Object Code	Expenditure Category	Amount
100	Salaries	\$311,109
200	Employee Benefits	\$48,735
300	Purchased Professional/Tech Svcs.	\$89,644
400	Purchased Property Services	\$0
500	Other Purchased Services	\$18,058
600	Supplies	\$34,260
800	Other Objects	\$5,312
	Subtotal - Operating Budget	\$507,118
	Indirect Costs (if applicable) Approved 4.5%	\$22,820
700	Property	\$0
900	Other Uses of Funds	\$0
GRAND TOTAL		\$529,938

GRANTEE INFORMATION

STATE DEPARTMENT OF EDUCATION

Approved Division Director/Designee:

Date:

Pat Van Burkleo 6/17/19

Representative of the entity: Date:

Approved Ed. Finance Director/Designee:

Date:

**Louisiana Department of Education
Budget Detail**

Name of Eligible Recipient: Boys & Girls Club of Greater Baton Rouge
Mailing Address: 8281 Goodwood BLvd., Suite A
City, State, Zip: Baton Rouge, LA 70809

Program: 21st CCLC
Program Fiscal Year: 2020-2021
Project Number: RFP: 018PVR-3000012102
Submitted by: Pat R. Van Burkleo
Telephone #: (225)383.39285
Year 2

Source of Funds: ☒ Federal ☐ State

Object Code	Expenditure Category	Amount
100	SALARIES	
	Project Director of 21st CCLC - FTE - Salary	
	FTE - Salary Position	\$50,400.00
	Education Liaison	
	PTE 1,000 hrs annual x \$25	\$25,000.00
	2 - Middle/High School Site Coordinators	
	2 - PTE 130 school days x 4 hrs + 24 Summer Days x 8 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$16.25 an Hour	\$25,740.00
	1 - Elementary School Site Coordinators	
	PTE 162 school days x 3.5 hrs + 24 Summer Days x 10 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$16.25 an Hour	\$14,413.75
	16 Middle/High School Instructors	
	16 - PTE 130 school days x 3.5 hrs + 24 Summer Days x 8 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$11.25 an Hour	\$130,860.00
	6 Elementary School Instructors	
	6 - PTE 162 school days x 3. hrs + 24 Summer Days x 10 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$11.25 an Hour	\$54,405.00
	Data Entry Clerk	
	1 PTE - 49 weeks x 5 days x 4 hrs x \$10.50	\$10,290.00
	TOTAL SALARIES	\$311,108.75

200	EMPLOYEE BENEFITS	
	Health Insurance	\$4,200.00
	FTE only 12 Months x \$350 monthly	
	FICA (7.65%) - Provide Total Salary Amount used to determine benefit cost.	
	\$311,108.75 X 7.7%	\$23,799.82
	Medicare (1.45%) -Provide Total Salary Amount used to determine benefit cost.	
	\$311,108.75 X 1.45%	\$4,511.08
	Retirement (10%)- Provide to all who work more than 1000 hours	
	\$139,846.00 X 10.0%	\$12,584.38
	Worker's Comp. (1%)-Provide Total Salary Amount and Rate used to determine benefit cost.	
	\$311,108.75 X 1.170%	\$3,639.97
	TOTAL BENEFITS	\$48,735.24
300	PURCHASED PROFESSIONAL & TECHNICAL SERVICES	
	Allison LeBlanc	\$17,600.00
	Accounting/Bookkeeper/Financial Contractor \$44 per hour x 8 hrs week x 50 weeks	
	Payroll Services, Grant Reporting	
	First Student - Bus Services	\$67,044.00
	Afterschool 4 buses x 170 days x 2 hours x \$10.50 driver + 15 miles x \$2.50 mile	
	Summer 4 Buses x 24 days x 8 hours x \$10.50 driver + 75 miles x \$2.50 mile	
	Project Evaluator	\$5,000.00
	Flat Rate for Annual Evaluator	
	Online Platform to survey and strengthen SEL's	
	TOTAL PURCHASED PROF/TECH SERV.	\$89,644.00

400	PURCHASED PROPERTY SERVICES	
	For every service budgeted, provide the following:	
	1. List sites.	
	2. List applicable rates.	
	Repairs/Maintenance (List types - e.g. equipment, etc.)	
	Rental of Equipment (List types - e.g. copier, computer, etc.)	
	Other Purchased Property Services (Specify below.)	
	TOTAL PURCHASED PROPERTY SERVICES	\$0.00

500	OTHER PURCHASED SERVICES	
	Telephone - Cell phones for Site Coordinators and Project Director	\$3,000.00
	Online Reporting via cell phones	
	Printing -	\$2,780.80
	Materials for Program Activities & Curriculum	
	Target 400 students x 80 copies x 11 months x .0079 a copy	
	Background Checks - First Advantage	\$816.00
	For all Staff	
	40 positions + 20 turnover x \$13.60	
	Travel - In-State (List position title and conference to be attended and/or applicable mileage.)	
	Project Director	\$1,653.00
	Travel from Site to Site	
	190 days x 15 miles x \$0.58	
	Travel - Out-of-State (List position title and conference to be attended.)	
	The United States Department of Education-sponsored Summer Institute	\$4,904.00
	Project Director and Education Director	
	Conference Fee - \$250	
	Flight - average flight \$450	
	Lodging \$181 per night x 4 nights	
	Per Diem \$76 per day x 4 days	
	The Beyond School Hours Conference	\$4,904.00
	Project Director and Education Director	
	Conference Fee - \$250	
	Flight - average flight \$450	
	Lodging \$181 per night x 4 nights	
	Per Diem \$76 per day x 4 days	
	TOTAL OTHER PURCHASED SERVICES	\$18,057.80

600	SUPPLIES	
	Provide several examples of the Materials and Supplies to be purchased	
	Consumable Supplies for Programs	34,260.00
	100 Elementary Students x 186 days x .60 a day	
	259 Middle & High Students x 154 days x .60 a day	
	Paper, STEM materials, Art Supplies, Currirulum supplies, etc.	
	TOTAL SUPPLIES	\$34,260.00
800	OTHER OBJECTS	
	Dues and Fees (List all organizational dues and fees and describe purpose below)	
	Parenting Program	\$5,312.00
	Family Nights Activities, Communicaations, etc.	
	TOTAL OTHER OBJECTS	\$5,312.00
	SUBTOTAL-OPERATING BUDGET	\$507,117.79
	Enter in your approved indirect rate below.	
	INDIRECT COST <input type="text" value="4.5000%"/>	\$22,820.30
700	PROPERTY	
	TOTAL PROPERTY	\$0.00
900	OTHER USES OF FUNDS	
	TOTAL OTHER USES OF FUNDS	\$0.00
	TOTAL BUDGET DETAIL SHEETS	\$529,938.09

School Days

	High/Middle	Elementary
Aug	12	15
Sep	16	20
Oct	17	20
Nov	12	16
Dec	8	10
Jan	11	14
Feb	14	18
Mar	18	22
Apr	14	16
May	8	11
School Year	130	162
	3.50	2.50
	455	405
Jun	18	
Jul	6	
Summer	24	24

Positive Action		
Pre k		400
k		450
	1	400
	2	340
	3	400
	4	400
	5	400
	6	400
	7	450
	8	450
	9	1000
	10	1050
	11	1000
	12	1000
		8140
Family		10320
		18460

Louisiana Department of Education Budget Summary

Name of Eligible

Recipient: Boys & Girls Club of Greater Baton Rouge

Mailing Address: 8281 Goodwood Blvd., Suite A

City, State, Zip: Baton Rouge, LA 70809

Program: 21st CCLC

Program Fiscal Year: 2021-2022

Project Number: RFP: 678PUR-3000012102

Submitted by: Pat R. Van Burkleo

Telephone #: (225)383.39285

Source of Funds: ☒ Federal ☐ State

Object Code	Expenditure Category	Amount
100	Salaries	
		\$311,109
200	Employee Benefits	
		\$48,735
300	Purchased Professional/Tech Svcs.	
		\$89,644
400	Purchased Property Services	
		\$0
500	Other Purchased Services	
		\$18,058
600	Supplies	
		\$34,260
800	Other Objects	
		\$5,312
	Subtotal - Operating Budget	
		\$507,118
	Indirect Costs (if applicable) Approved 4.5%	
		\$22,820
700	Property	
		\$0
900	Other Uses of Funds	
		\$0
GRAND TOTAL		\$529,938

GRANTEE INFORMATION

STATE DEPARTMENT OF EDUCATION

Approved Division Director/Designee: _____ Date: _____

Pat Van Burkleo 5/17/19
Representative of the entity: _____ Date: _____

Approved Ed. Finance Director/Designee: _____ Date: _____

**Louisiana Department of Education
Budget Detail**

Name of Eligible Recipient: Boys & Girls Club of Greater Baton Rouge
Mailing Address: 8281 Goodwood Blvd., Suite A
City, State, Zip: Baton Rouge, LA 70809

Program: 21st CCLC
Program Fiscal Year: 2021-2022
Project Number: RFP: 678PVR 0 300012102
Submitted by: Pat R. Van Burkleo
Telephone #: (225)383.39285
Year 3

Source of Funds: x Federal State

Object Code	Expenditure Category	Amount
100	SALARIES	
	Project Director of 21st CCLC - FTE - Salary	
	FTE - Salary Position	\$50,400.00
	Education Liaison	
	PTE 1,000 hrs annual x \$25	\$25,000.00
	2 - Middle/High School Site Coordinators	
	2- PTE 130 school days x 4 hrs + 24 Summer Days x 8 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$16.25 an Hour	\$25,740.00
	1 - Elementary School Site Coordinators	
	PTE 162 school days x 3.5 hrs + 24 Summer Days x 10 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$16.25 an Hour	\$14,413.75
	16 Middle/High School Instructors	
	16 - PTE 130 school days x 3.5 hrs + 24 Summer Days x 8 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$11.25 an Hour	\$130,860.00
	6 Elementary School Instructors	
	6 - PTE 162 school days x 3. hrs + 24 Summer Days x 10 hrs + Summer Staff Development 5 days x 8 hrs + School Development Days 10 days x 4 hours) x \$11.25 an Hour	\$54,405.00
	Data Entry Clerk	
	1 PTE - 49 weeks x 5 days x 4 hrs x \$10.50	\$10,290.00
	TOTAL SALARIES	\$311,108.75

200	EMPLOYEE BENEFITS	
	Health Insurance	\$4,200.00
	FTE only 12 Months x \$350 monthly	
	FICA (7.65%) - Provide Total Salary Amount used to determine benefit cost.	
	\$311,108.75 X 7.7%	\$23,799.82
	Medicare (1.45%) -Provide Total Salary Amount used to determine benefit cost.	
	\$311,108.75 X 1.45%	\$4,511.08
	Retirement (10%) - Provide to all who work more than 1000 hours	
	\$139,846.00 X 10.0%	\$12,584.38
	Worker's Comp. (1%)-Provide Total Salary Amount and Rate used to determine benefit cost.	
	\$311,108.75 X 1.170%	\$3,639.97
	TOTAL BENEFITS	\$48,735.24
300	PURCHASED PROFESSIONAL & TECHNICAL SERVICES	
	Allison LeBlanc	\$17,600.00
	Accounting/Bookkeeper/Financial Contractor \$44 per hour x 8 hrs week x 50 weeks	
	Payroll Services, Grant Reporting	
	First Student - Bus Services	\$67,044.00
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	Project Evaluator	\$5,000.00
	Fiat Rate for Annual Evaluator	
	Online Platform to survey and strengthen SEL's	
	TOTAL PURCHASED PROF/TECH SERV.	\$89,644.00

400	PURCHASED PROPERTY SERVICES	
	For every service budgeted, provide the following:	
	1. List sites.	
	2. List applicable rates.	
	Repairs/Maintenance (List types - e.g. equipment, etc.)	
	Rental of Equipment (List types - e.g. copier, computer, etc.)	
	Other Purchased Property Services (Specify below.)	
	TOTAL PURCHASED PROPERTY SERVICES	\$0.00

500	OTHER PURCHASED SERVICES	
	Telephone - Cell phones for Site Coordinators and Project Director	\$3,000.00
	Online Reporting via cell phones	
	Printing -	\$2,780.80
	Materials for Program Activities & Curriculum	
	Target 400 students x 80 copies x 11 months x .0079 a copy	
	Background Checks - First Advantage	\$816.00
	For all Staff	
	40 positions + 20 turnover x \$13.60	
	Travel - In-State (List position title and conference to be attended and/or applicable mileage.)	
	Project Director	\$1,653.00
	Travel from Site to Site	
	190 days x 15 miles x \$0.58	
	Travel - Out-of-State (List position title and conference to be attended.)	
	The United States Department of Education-sponsored Summer Institute	\$4,904.00
	Project Director and Education Director	
	Conference Fee - \$250	
	Flight - average flight \$450	
	Lodging \$181 per night x 4 nights	
	Per Diem \$76 per day x 4 days	
	The Beyond School Hours Conference	\$4,904.00
	Project Director and Education Director	
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	Flight - average flight \$450	
	Lodging \$181 per night x 4 nights	
	Per Diem \$76 per day x 4 days	
	TOTAL OTHER PURCHASED SERVICES	\$18,057.80

600	SUPPLIES	
	Provide several examples of the Materials and Supplies to be purchased	
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	100 Elementary Students x 186 days x .60 a day	
	259 Middle & High Students x 154 days x .60 a day	
	Paper, STEM materials, Art Supplies, Curriculum supplies, etc.	
	TOTAL SUPPLIES	\$34,260.00
800	OTHER OBJECTS	
	Dues and Fees (List all organizational dues and fees and describe purpose below)	
	Parenting Program	\$5,312.00
	Family Nights Activities, Communicaations, etc.	
	TOTAL OTHER OBJECTS	\$5,312.00
	SUBTOTAL-OPERATING BUDGET	\$507,117.79
	Enter in your approved indirect rate below.	
	INDIRECT COST <input type="text" value="4.5000%"/>	\$22,820.30
700	PROPERTY	
	TOTAL PROPERTY	\$0.00
900	OTHER USES OF FUNDS	
	TOTAL OTHER USES OF FUNDS	\$0.00
	TOTAL BUDGET DETAIL SHEETS	\$529,938.09

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.,
Baton Rouge, Louisiana

AUDITED FINANCIAL STATEMENTS and SUPPLEMENTARY INFORMATION
December 31, 2017



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INDEPENDENT AUDITORS' REPORT

To the Board of Governors of
Boys & Girls Club of Greater Baton Rouge, Inc.
8281 Goodwood Boulevard, Suite A
Baton Rouge, Louisiana 70806

Report on the Financial Statements

We have audited the accompanying financial statements of Boys & Girls Club of Greater Baton Rouge, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys & Girls Club of Greater Baton Rouge, Inc. as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Adjustment

As described in Note 16 to the financial statements, certain errors and omissions in the December 31, 2016 financial statements occurred that resulted in an understatement of previously reported temporarily restricted net assets and unrestricted — undesignated net assets. Our opinion is not modified with respect to that matter.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The supplementary information required by the Louisiana Legislative Auditor is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, We have also issued our report dated June 28, 2018, on our consideration of Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control over financial reporting and compliance.

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Baton Rouge, Louisiana
June 28, 2018



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
STATEMENT OF FINANCIAL POSITION
(See Accompanying Notes and Independent Auditors' Report)
December 31, 2017

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 87,672
Cash and Cash Equivalents - Restricted to Capital Campaign, Current Portion	51,686
Grants Receivable	107,643
Pledges Receivable, Current Portion, Net of Discount of \$23,227	203,274
Prepaid Expenses	16,030
Due from Other Clubs	3,116

TOTAL CURRENT ASSETS

469,421

PROPERTY AND EQUIPMENT

Equipment	191,065
Less: Accumulated Depreciation	(190,921)

NET PROPERTY AND EQUIPMENT

144

OTHER ASSETS

Cash and Cash Equivalents - Restricted to Capital Campaign, Net of Current Portion	115,766
Security Deposits	3,730
Pledges Receivable, Net of Current Portion and Net of Discount of \$63,521	520,811
Investments	140,019

TOTAL OTHER ASSETS

780,326

TOTAL ASSETS

\$ 1,249,891

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 25,807
EBR Transportation Payable	34,803
Due to Other Clubs	21,811
Accrued Dues	5,000
Custodial Liability	5,305
Deferred Revenues	76,236

TOTAL CURRENT LIABILITIES

168,962

NET ASSETS

Unrestricted	
Undesignated Deficit	(70,102)
Designated	140,019

Total Unrestricted	69,917
Temporarily Restricted	1,011,012

TOTAL NET ASSETS

1,080,929

TOTAL LIABILITIES AND NET ASSETS

\$ 1,249,891

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
STATEMENT OF ACTIVITIES
(See Accompanying Notes and Independent Auditors' Report)
For the Year Ended December 31, 2017

	Unrestricted	Board-	Total	Temporarily	
	Undesignated	Designated	Unrestricted	Restricted	Total
REVENUE, GAINS, and OTHER SUPPORT					
Private Grant and Contribution Revenue	\$ 201,428	\$ -	\$ 201,428	\$ 1,167,794	\$ 1,369,222
Government Grant Revenue	-	-	-	222,789	222,789
Program Service Fees	308,700	-	308,700	-	308,700
Special Event Revenue	185,050	-	185,050	-	185,050
Other Revenue	12,444	-	12,444	-	12,444
Interest and Dividend Revenue	-	3,112	3,112	-	3,112
Unrealized Gains, Net of Expenses	-	9,988	9,988	-	9,988
TOTAL SUPPORT AND OTHER GAINS	707,622	13,100	720,722	1,390,583	2,111,305
NET ASSETS RELEASED FROM RESTRICTIONS					
Restrictions Satisfied by Payments	310,758	-	310,758	(310,758)	-
Restrictions Satisfied by Time	170,000	-	170,000	(170,000)	-
TOTAL RECLASSIFICATIONS	480,758	-	480,758	(480,758)	-
TOTAL SUPPORT, OTHER GAINS AND RECLASSIFICATIONS	1,188,380	13,100	1,201,480	909,825	2,111,305
EXPENSES					
Program Services	1,135,380	-	1,135,380	-	1,135,380
Management and General	117,324	-	117,324	-	117,324
Fundraising	240,228	-	240,228	-	240,228
TOTAL EXPENSES	1,492,932	-	1,492,932	-	1,492,932
CHANGE IN NET ASSETS	(304,552)	13,100	(291,452)	909,825	618,373
NET ASSETS, BEGINNING OF YEAR	214,631	126,919	341,550	85,000	426,550
PRIOR PERIOD ADJUSTMENTS	19,819	-	19,819	16,187	36,006
NET ASSETS, END OF YEAR	\$ (70,102)	\$ 140,019	\$ 69,917	\$ 1,011,012	\$ 1,080,929



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 (See Accompanying Notes and Independent Auditors' Report)
 For the Year Ended December 31, 2017

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 649,712	\$ 44,475	\$ 78,110	\$ 772,297
Employee Benefits	84,418	17,762	17,762	119,942
Payroll Taxes	49,782	3,402	5,975	59,159
Professional Fees	36,631	2,035	2,035	40,701
Program Expenses	96,098	-	-	96,098
Conferences	10,641	12,757	-	23,398
Travel	4,021	877	-	4,898
Insurance	16,262	904	904	18,070
Rent	53,749	2,986	2,986	59,721
Telephone	19,886	1,105	1,105	22,096
Bank Charges	7,832	435	435	8,702
Memberships	7,149	6,962	-	14,111
Office and Supplies	62,774	9,198	893	72,865
Printing and Postage	30,483	14,095	-	44,578
Fundraising	-	-	129,692	129,692
Depreciation	310	17	17	344
Interest expense	512	29	29	570
Other Expenses	5,120	285	285	5,690
TOTAL FUNCTIONAL EXPENSES	\$ 1,135,380	\$ 117,324	\$ 240,228	\$ 1,492,932

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
STATEMENT OF CASH FLOWS
(See Accompanying Notes and Independent Auditors' Report)
For the Year Ended December 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from (Paid for):

Granting Sources	\$ 564,815
Donors	102,813
Program Services	328,546
Fundraising	189,050
Other Revenues	12,444
Interest Income	3,112
Program and Supporting Expenses	(246,358)
Employees and Related Benefits	(952,567)
Fundraising Efforts	(240,228)

NET CASH USED IN OPERATING ACTIVITIES (238,373)

CASH FLOWS FROM INVESTING ACTIVITIES

Earnings Reinvested	(3,112)
---------------------	---------

NET CASH USED IN INVESTING ACTIVITIES (3,112)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from Contributions Restricted for Investment in Property	339,167
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NET CASH USED IN FINANCING ACTIVITIES 339,167

INCREASE IN CASH AND CASH EQUIVALENTS 97,682

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 157,442

CASH AND CASH EQUIVALENTS AT END OF YEAR \$ 255,124



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RECONCILIATION OF CHANGE IN NET ASSETS TO
NET CASH USED IN OPERATING ACTIVITIES

Change in Net Assets	\$ 618,373
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities:	
Depreciation	344
Contributions Restricted for Long-Term Purposes	(329,167)
Discount on Pledges Receivable	84,324
Unrealized Gain on Investments	(9,988)
(Increase) Decrease in Assets:	
Grants, Sponsorships, and Other Receivables	55,045
Pledges Receivable	(733,371)
Prepaid Expenses	7,256
Increase (Decrease) in Liabilities:	
Accounts Payable and Accrued Liabilities	29,211
Payroll Liabilities	(1,169)
Other Payables	21,811
Custodial Liabilities	(888)
Deferred Revenues	19,846
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ (238,373)</u>
Cash and Cash Equivalents	\$ 87,672
Cash and Cash Equivalents - Restricted to Capital Campaign, Current Portion	51,686
Cash and Cash Equivalents - Restricted to Capital Campaign, Net of Current Portion	<u>115,766</u>
Total Cash and Cash Equivalents	<u>\$ 255,124</u>

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – The Boys & Girls Club of Greater Baton Rouge, Inc. (the Club) was incorporated on March 5, 1991, with offices in Baton Rouge, Louisiana. It is a non-profit organization under Section 501 (c) (3) of the Internal Revenue Code. The purpose of the Club is to promote the health, social, educational, vocational and character development of boys and girls in the Baton Rouge area.

Basis of Accounting – The financial statements of the Club have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation – The Club reports information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Club, the environment in which it operates, the purposes specified in corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period. The Club's unspent contributions are reported in this class if the donor limited their use, as are promised contributions that are not yet due. The unspent appreciation of the Club's donor-restricted endowment funds is also reported as temporarily restricted net assets. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets.

Permanently restricted assets are resources whose use is limited to donor-imposed restrictions that neither expire by being used in accordance with donor's restriction nor by the passage of time. The portion of the Club's donor-restricted endowment funds that the Club is committed to maintaining in perpetuity are classified in this net asset class, as is the Club's beneficial interest in a perpetual charitable trust held by a bank as trustee.

The Club does not have any permanently restricted net assets as of December 31, 2017.

Revenue Recognition – Contributions received, including unconditional promises to give, are recorded as revenue when assets or donor's unconditional commitment is received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions are considered increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and nature of any donor restrictions.

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as temporarily restricted net assets if the donor has restricted the use of the property or equipment to a particular program. If donors specify a length of time over which the property or equipment must be used, the restrictions expire evenly over the required period. Absent that type of restriction for use, the Club considers the restriction met when the assets are placed in service.

The Club reports grants, programs and other revenue sources on the accrual basis of accounting. If a donor restriction applies, the amount is shown as temporarily restricted net assets. When the donor restriction expires, that is, when the stipulated restriction ends by payments or the passage of time, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted reimbursements whose restrictions are met in the same reporting period are typically reported as unrestricted support.

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents – For purposes of the statement of cash flows, the Club considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents consist of cash in demand deposits and money market accounts.

Grant and Sponsorship Receivables – Grants receivable are stated at net realizable value. The Club maintains allowances for doubtful accounts for estimated losses resulting from the inability of its grantors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated in the current year.

Pledges Receivables – Pledges are recorded at their net realizable value. The Club uses the allowance method to determine uncollectible pledges. The allowance is based on management's analysis of specific balances. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated in the current year.

Promises to Give – Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed.

Property and Equipment – Property and equipment purchased by the Club is recorded at cost at the date of acquisition. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment with an original cost of \$2,000 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Investments – Investments are carried at fair value, with changes in fair value being recorded as unrealized gains (losses). Dividend, interest and other investment income, including realized and unrealized gains (losses), are recorded as increases or decreases in either unrestricted, temporarily or permanently restricted net assets depending on donor.

Prepaid Expenses – Prepaid expenses represent insurance, facility fees, and employee benefit payments made in 2017 that extend beyond year end have been recorded in the accompanying statement of financial position as prepaid expenses.

Deferred Revenue – Income for the 2018 Youth Legislation Program and the Great Futures Gala was paid in advance and is deferred. This revenue will be recognized in 2018, the period to which the program revenue relates.

Compensated Absences – Employee's compensated absences are not accrued as of December 31, 2017, because no reasonable estimate of the amount can be made.

Designation of Unrestricted Net Assets – The Club's board voted to set aside the funds invested in BRAF as a board-designated quasi-endowment fund for the benefit of the continuity of the Club's operations.

Advertising Expense – Advertising costs are expenses as incurred. The Club paid \$803 for advertising and received a donation for \$2,000 in advertising services for the year ended December 31, 2017.



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NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Allocation – The costs of providing the program and supporting services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated between the program, supporting services, and fundraising expenses benefited.

Estimates – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

Donated Services – The value of personal services provided to the Club have not been recorded in the accompanying financial statement as they do not meet the criteria for recognition, i.e. payments to individuals possessing a required specialized skill. These type services are typically paid by the Club. Volunteers provide other needed services, but their time was not computed for reporting purposes. During 2017, a local advertising firm provided \$2,000 of advertising services in a trade for sponsorship recognition at a special event. This amount was included in special event revenue and program services.

Income Taxes – The Club is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Club's tax-exempt purpose is subject to taxation as unrelated business taxable income (UBIT). In addition, the Club qualifies for the charitable deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Club may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Club and various positions related to the potential sources of UBIT. The Club has analyzed its tax position taken for filings with the Internal Revenues Services since 2014. The Club believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Club's financial condition, results of operations, or cash flows.

NOTE 2: CASH AND CASH EQUIVALENTS AND CASH FLOW INFORMATION

Cash and cash equivalents consist of the following:

Petty Cash	\$ 375
Demand Deposits	148,046
Money Market Savings	106,703
Total Cash and Cash Equivalents	<u>\$ 255,124</u>

NOTE 3: RECEIVABLES

Receivables are stated at the amount the Club expects to collect. Management considers all receivables to be collectible at December 31, 2017. Receivables at year-end consist of the following:

United Way	\$ 85,000
Governmental Grantors	<u>22,643</u>
Total Grant Receivables	<u>\$ 107,643</u>

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 4: PLEDGES RECEIVABLE

Pledges receivable are unconditional promises to pay certain amounts in the future. Management evaluates the collectability of its receivables and records an allowance for estimated uncollectible amounts. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated in the current year. Pledges due beyond one year have been discounted at an annual rate of 5%.

Unconditional promises to give at December 31, 2017, consist of the following:

Capital Campaign	\$ 810,833
Receivable in less than one year	\$ 226,501
Receivable in one to five years	584,332
Total Unconditional Promises to Give	810,833
Less Discounts to Net Present Value	(86,748)
Less Allowance for Uncollectible Pledges Receivable	-
Pledges Receivable, Net of Discount	\$ 724,085

Conditional promises to give at December 31, 2017, consist of promises to:

Fund the Capital Campaign	\$ 200,000
---------------------------	------------

NOTE 5: PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at year-end:

Equipment	\$ 191,065
Less: Accumulated Depreciation	(190,921)
Net Property and Equipment	\$ 144

Depreciation expense was \$344 for the year ending December 31, 2017.

NOTE 6: SECURITY DEPOSITS

Included in security deposits is \$3,730 paid for a refundable deposit on office space that houses the administrative staff. The deposit of \$4,000 for a consulting contract beginning August 2015 was moved to prepaid expenses because the contract was cancelled in 2018 and is a current asset as of December 31, 2017.

NOTE 7: INVESTMENTS

The Club carries its investments at fair value. At December 31, 2017, such investments consisted of the following:

Baton Rouge Area Foundation	\$ 140,019
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NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 7: INVESTMENTS (CONTINUED)

The following is a schedule of changes in the Club's investment:

Balance, Beginning of Year	\$ 126,919
Interest and Dividends	3,112
Unrealized Gains	11,200
Investment Expenses	(1,212)
Balance, End of Year	<u>\$ 140,019</u>

This amount represents the Club's proportionate share of an underlying interest in a diverse portfolio of marketable securities and other investment vehicles held at the Baton Rouge Area Foundation (BRAAF) including real estate, stocks and bonds and investments in Louisiana venture capital funds - 94% or \$131,618 in an investment pool and 6% or \$8,401 in venture capital. The investments are in pooled accounts.

NOTE 8: DISCLOSURES ABOUT THE FAIR VALUE OF FINANCIAL INSTRUMENTS

Financial Accounting Standards Board Accounting Standards (ASC) provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of assets or liabilities.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value.

Pooled funds: Valued at the net asset value (NAV) of units held by the Club at year end.

The preceding methods described may produce fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Foundation's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Club's assets at fair value as of December 31, 2017.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Pooled Funds held by Baton Rouge Area Foundation	\$ -	\$140,019	\$ -
Total	<u>\$ -</u>	<u>\$140,019</u>	<u>\$ -</u>



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

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NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 9: LEASES

Operating Leases -- The Club leases office space under an agreement classified as an operating lease. The original lease was renewed most recently in April 2017 for an additional 5 years at \$4,891 per month.

The Club leases space for program activities on an annual basis and may be renewed up to five years. The Club pays \$1,200 per quarter.

Beginning March 21, 2013, the Club leased a copier for \$138 a month for 60 months. The lease expires March 21, 2018.

Beginning June 10, 2014, the Club leased a copier for \$627 a month for 60 months. The lease expires June 10, 2019.

Beginning January 23, 2018, the Club leased a copier for \$1,334 a month for 63 months. The lease expires April 23, 2023.

Future rental payments are as follows:

Year Ending December 31,

2018	\$ 87,440
2019	78,463
2020	35,573
2021	16,008
2022	16,008
Thereafter	<u>4,002</u>

Total future rental payments \$ 237,494

Total facility rent expense paid during 2017 was \$59,549. Total equipment rent expense paid during 2017 was \$9,183.

NOTE 10: REVOLVING LINE OF CREDIT

The Club has a \$50,000 revolving line of credit, of which \$50,000 was unused at December 31, 2017. Maturity of the line of credit is February 24, 2018 and carries an interest rate of 11.40% over The Wall Street Journal Prime. The credit line is unsecured.

NOTE 11: RESTRICTIONS/DESIGNATIONS ON NET ASSETS

The Club's board of directors has chosen to place the following limitations on unrestricted net assets:

Designated net assets included the following at December 31, 2017:

Designated for Continuity of Operations	\$ 140,019
Undesignated - deficit	<u>(70,102)</u>
Unrestricted Net Assets	<u>\$ 69,917</u>

The board designated certain funds for the purpose of ensuring perpetual operations of the Club. These funds are held at the Baton Rouge Area Foundation.

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 11: RESTRICTIONS/DESIGNATIONS ON NET ASSETS (CONTINUED)

Temporarily restricted net assets are available for the following purposes or periods:

For Subsequent Year Program Activities	\$ 85,000
For Capital Campaign Expenses and Construction of New Building	926,012
Temporarily Restricted Net Assets	<u>\$ 1,011,012</u>

Changes in temporarily restricted net assets consist of the following for the year ended December 31, 2017:

	<u>Beginning</u>	<u>Additions</u>	<u>Releases</u>	<u>Ending</u>
United Way Grant	\$ 85,000	\$ 170,000	\$ (170,000)	\$ 85,000
Other United Way Contributions	-	15,507	(15,507)	-
Government Grants	-	222,789	(222,789)	-
Capital Campaign	16,187	982,287	(72,462)	926,012
	<u>\$ 101,187</u>	<u>\$ 1,390,583</u>	<u>\$ (480,758)</u>	<u>\$ 1,011,012</u>

NOTE 12: EMPLOYEE BENEFIT PLANS

The Club participates in an insured, non-contributory defined contribution plan sponsored by the Boys and Girl Clubs of America. The plan covers substantially all employees with over 1,000 hours of service. The amounts charged to retirement benefits was \$30,688.

The Club also sponsors a 403(b) plan whereby an employee may choose to reduce their taxable compensation and have this amount contributed to the Plan on their behalf. Employees are eligible to participate upon completion of 1,000 hours of service. The Club has the option to match the employee's contribution. No match was paid during the year.

NOTE 13: CONCENTRATIONS

Revenue – During 2017, the Club received approximately 11% of its revenue from government grants, 65% of its revenue from other grants and contributions, and 15% of its revenue from program service fees. During 2017, the Club's capital campaign revenue, which is included in temporarily restricted private grant and contribution revenue, generated 47% of total revenue from 10 donors.

Credit Risk

Cash Deposits – The Club maintains its cash balances in one financial institution located in Baton Rouge, Louisiana. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2017, the Club's uninsured cash balances total \$14,653.

Pledge Receivables – As of December 31, 2017, 100% of the Club's pledges receivable, net of discount, of \$724,085 is due from nine donors.

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 14: RELATED PARTY TRANSACTIONS

The Club is affiliated with the national organization – Boys and Girls Clubs of America (BGCA). Dues paid to this affiliate during the year totaled \$7,149.

The Club is affiliated with the state organization – Louisiana Alliance of Boys and Girls Club. Dues paid to this affiliate during the year totaled \$0 for 2017. As of December 31, 2017, the Club owed \$9,596 for these dues, which includes \$5,000 of accrued dues for 2016 and \$4,596 in accounts payable for 2017 dues.

BGCA participates in a federally-funded youth mentoring program through the Office of Justice Programs, U.S. Department of Justice. It in turn provides funding to its member clubs to administer this program throughout the country. The Club recorded \$30,000 in revenue from its affiliate during the year for this program. As of December 31, 2017, the Club has a receivable recorded for \$1,818 from the affiliate for the federal program.

BGCA acts as an agent for many of their member clubs to administer various grants. The Club recorded \$53,764 in nongovernment grant revenue passed through BGCA during the year ended December 31, 2017.

The Club pays BGCA for various employee benefit plans. During the year ended December 31, 2017, the Club paid its affiliate \$14,600 and \$88,680 for pension plan contributions and employee non-pension benefits, respectively. As of December 31, 2017, included in accounts payable is \$14,881 for the third and fourth quarter 2017 employee pension plan contributions. As of December 31, 2017, the Club has a prepaid of \$7,250 for January 2018 employee non-pension benefits.

NOTE 15: NONCASH INVESTING AND FINANCING ACTIVITIES AND CASH FLOW INFORMATION

The Club had noncash investing transactions relating to unrealized gains on investments of \$11,200 in 2017. Interest paid was \$570.

NOTE 16: PRIOR PERIOD ADJUSTMENTS

Certain errors resulting in an understatement of previously reported pledge receivables and temporarily restricted contributions were discovered during the year. Accordingly, an adjustment of \$42,866 was made during 2017 to increase receivables. A corresponding entry was made to increase previously reported temporarily restricted net assets and unrestricted – undesignated net assets.

An omission of an expense resulting in an understatement of previously reported accounts payable and fundraising expenses were discovered during the year. Accordingly, an adjustment of \$6,860 was made during 2017 to increase payables. A corresponding entry was made to decrease previously reported unrestricted net assets.

NOTE 17: SUBSEQUENT EVENTS

There were no subsequent events between the close of the fiscal year and June 28, 2018, the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.

SUPPLEMENTARY INFORMATION



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
SEE INDEPENDENT AUDITORS' REPORT

Year Ended December 31, 2017

Agency Head

Pat R. Van Burkleo
President

No executive compensation or benefits were paid by government funds.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Governors of
Boys & Girls Club of Greater Baton Rouge, Inc.
8281 Goodwood Boulevard, Suite A
Baton Rouge, Louisiana 70806

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Boys & Girls Club of Greater Baton Rouge, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated June 28, 2018.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Boys & Girls Club of Greater Baton Rouge, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Club's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Club's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
June 28, 2018

SCHEDULE OF FINDINGS
For the Year Ended December 31, 2017

I. Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?
- Noncompliance material to financial statements noted?

No

No

No

**II. Findings Relating to the Financial Statement Audit as Required to be Reported in Accordance with
*Generally Accepted Government Auditing Standards***

None Reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2017

None Reported.



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.,
Baton Rouge, Louisiana

AUDITED FINANCIAL STATEMENTS and SUPPLEMENTARY INFORMATION
December 31, 2017



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527 East Airport Ave., Baton Rouge, LA 70806 | 225.926.1050 | www.twru.com

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INDEPENDENT AUDITORS' REPORT

To the Board of Governors of
Boys & Girls Club of Greater Baton Rouge, Inc.
8281 Goodwood Boulevard, Suite A
Baton Rouge, Louisiana 70806

Report on the Financial Statements

We have audited the accompanying financial statements of Boys & Girls Club of Greater Baton Rouge, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys & Girls Club of Greater Baton Rouge, Inc. as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Adjustment

As described in Note 16 to the financial statements, certain errors and omissions in the December 31, 2016 financial statements occurred that resulted in an understatement of previously reported temporarily restricted net assets and unrestricted — undesignated net assets. Our opinion is not modified with respect to that matter.

*Other Matters**Report on Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The supplementary information required by the Louisiana Legislative Auditor is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, We have also issued our report dated June 28, 2018, on our consideration of Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control over financial reporting and compliance.

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CPAs & Financial Advisors
Baton Rouge, Louisiana
June 28, 2018



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
STATEMENT OF FINANCIAL POSITION
(See Accompanying Notes and Independent Auditors' Report)
December 31, 2017

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 87,672
Cash and Cash Equivalents - Restricted to Capital Campaign, Current Portion	51,686
Grants Receivable	107,643
Pledges Receivable, Current Portion, Net of Discount of \$23,227	203,274
Prepaid Expenses	16,030
Due from Other Clubs	<u>3,116</u>

TOTAL CURRENT ASSETS 469,421

PROPERTY AND EQUIPMENT

Equipment	191,065
Less: Accumulated Depreciation	<u>(190,921)</u>

NET PROPERTY AND EQUIPMENT 144

OTHER ASSETS

Cash and Cash Equivalents - Restricted to Capital Campaign, Net of Current Portion	115,766
Security Deposits	3,730
Pledges Receivable, Net of Current Portion and Net of Discount of \$63,521	520,811
Investments	<u>140,019</u>

TOTAL OTHER ASSETS 780,326

TOTAL ASSETS \$ 1,249,891

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 25,807
EBR Transportation Payable	34,803
Due to Other Clubs	21,811
Accrued Dues	5,000
Custodial Liability	5,305
Deferred Revenues	<u>76,236</u>

TOTAL CURRENT LIABILITIES 168,962

NET ASSETS

Unrestricted	
Undesignated Deficit	(70,102)
Designated	<u>140,019</u>
Total Unrestricted	69,917
Temporarily Restricted	<u>1,011,012</u>

TOTAL NET ASSETS 1,080,929

TOTAL LIABILITIES AND NET ASSETS \$ 1,249,891



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
STATEMENT OF ACTIVITIES
(See Accompanying Notes and Independent Auditors' Report)
For the Year Ended December 31, 2017

	Unrestricted		Temporarily Restricted	Total
	Undesignated	Board- Designated		
REVENUE, GAINS, and OTHER SUPPORT				
Private Grant and Contribution Revenue	\$ 201,428	\$ -	\$ 1,167,794	\$ 1,369,222
Government Grant Revenue	-	-	222,789	222,789
Program Service Fees	308,700	-	-	308,700
Special Event Revenue	185,050	-	-	185,050
Other Revenue	12,444	-	-	12,444
Interest and Dividend Revenue	-	3,112	-	3,112
Unrealized Gains, Net of Expenses	-	9,988	-	9,988
TOTAL SUPPORT AND OTHER GAINS	707,622	13,100	1,390,583	2,111,305
NET ASSETS RELEASED FROM RESTRICTIONS				
Restrictions Satisfied by Payments	310,758	-	(310,758)	-
Restrictions Satisfied by Time	170,000	-	(170,000)	-
TOTAL RECLASSIFICATIONS	480,758	-	(480,758)	-
TOTAL SUPPORT, OTHER GAINS AND RECLASSIFICATIONS	1,188,380	13,100	909,825	2,111,305
EXPENSES				
Program Services	1,135,380	-	-	1,135,380
Management and General	117,324	-	-	117,324
Fundraising	240,228	-	-	240,228
TOTAL EXPENSES	1,492,932	-	-	1,492,932
CHANGE IN NET ASSETS	(304,552)	13,100	909,825	618,373
NET ASSETS, BEGINNING OF YEAR	214,631	126,919	85,000	426,550
PRIOR PERIOD ADJUSTMENTS	19,819	-	16,187	36,006
NET ASSETS, END OF YEAR	\$ (70,102)	\$ 140,019	\$ 1,011,012	\$ 1,080,929

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 (See Accompanying Notes and Independent Auditors' Report)
 For the Year Ended December 31, 2017

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 649,712	\$ 44,475	\$ 78,110	\$ 772,297
Employee Benefits	84,418	17,762	17,762	119,942
Payroll Taxes	49,782	3,402	5,975	59,159
Professional Fees	36,631	2,035	2,035	40,701
Program Expenses	96,098	-	-	96,098
Conferences	10,641	12,757	-	23,398
Travel	4,021	877	-	4,898
Insurance	16,262	904	904	18,070
Rent	53,749	2,986	2,986	59,721
Telephone	19,886	1,105	1,105	22,096
Bank Charges	7,832	435	435	8,702
Memberships	7,149	6,962	-	14,111
Office and Supplies	62,774	9,198	893	72,865
Printing and Postage	30,483	14,095	-	44,578
Fundraising	-	-	129,692	129,692
Depreciation	310	17	17	344
Interest expense	512	29	29	570
Other Expenses	5,120	285	285	5,690
TOTAL FUNCTIONAL EXPENSES	\$ 1,135,380	\$ 117,324	\$ 240,228	\$ 1,492,932



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
STATEMENT OF CASH FLOWS
(See Accompanying Notes and Independent Auditors' Report)
For the Year Ended December 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from (Paid for):

Granting Sources	\$ 564,815
Donors	102,813
Program Services	328,546
Fundraising	189,050
Other Revenues	12,444
Interest Income	3,112
Program and Supporting Expenses	(246,358)
Employees and Related Benefits	(952,567)
Fundraising Efforts	<u>(240,228)</u>

NET CASH USED IN OPERATING ACTIVITIES (238,373)

CASH FLOWS FROM INVESTING ACTIVITIES

Earnings Reinvested	<u>(3,112)</u>
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NET CASH USED IN INVESTING ACTIVITIES (3,112)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from Contributions Restricted for Investment in Property	<u>339,167</u>
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NET CASH USED IN FINANCING ACTIVITIES 339,167

INCREASE IN CASH AND CASH EQUIVALENTS 97,682

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 157,442

CASH AND CASH EQUIVALENTS AT END OF YEAR \$ 255,124

RECONCILIATION OF CHANGE IN NET ASSETS TO
NET CASH USED IN OPERATING ACTIVITIES

Change in Net Assets	\$ 618,373
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities:	
Depreciation	344
Contributions Restricted for Long-Term Purposes	(329,167)
Discount on Pledges Receivable	84,324
Unrealized Gain on Investments	(9,988)
(Increase) Decrease in Assets:	
Grants, Sponsorships, and Other Receivables	55,045
Pledges Receivable	(733,371)
Prepaid Expenses	7,256
Increase (Decrease) in Liabilities:	
Accounts Payable and Accrued Liabilities	29,211
Payroll Liabilities	(1,169)
Other Payables	21,811
Custodial Liabilities	(888)
Deferred Revenues	19,846
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ (238,373)</u>
Cash and Cash Equivalents	\$ 87,672
Cash and Cash Equivalents - Restricted to Capital Campaign, Current Portion	51,686
Cash and Cash Equivalents - Restricted to Capital Campaign, Net of Current Portion	<u>115,766</u>
Total Cash and Cash Equivalents	<u>\$ 255,124</u>



BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – The Boys & Girls Club of Greater Baton Rouge, Inc. (the Club) was incorporated on March 5, 1991, with offices in Baton Rouge, Louisiana. It is a non-profit organization under Section 501 (c) (3) of the Internal Revenue Code. The purpose of the Club is to promote the health, social, educational, vocational and character development of boys and girls in the Baton Rouge area.

Basis of Accounting – The financial statements of the Club have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation – The Club reports information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Club, the environment in which it operates, the purposes specified in corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period. The Club's unspent contributions are reported in this class if the donor limited their use, as are promised contributions that are not yet due. The unspent appreciation of the Club's donor-restricted endowment funds is also reported as temporarily restricted net assets. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets.

Permanently restricted assets are resources whose use is limited to donor-imposed restrictions that neither expire by being used in accordance with donor's restriction nor by the passage of time. The portion of the Club's donor-restricted endowment funds that the Club is committed to maintaining in perpetuity are classified in this net asset class, as is the Club's beneficial interest in a perpetual charitable trust held by a bank as trustee.

The Club does not have any permanently restricted net assets as of December 31, 2017.

Revenue Recognition – Contributions received, including unconditional promises to give, are recorded as revenue when assets or donor's unconditional commitment is received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions are considered increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and nature of any donor restrictions.

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as temporarily restricted net assets if the donor has restricted the use of the property or equipment to a particular program. If donors specify a length of time over which the property or equipment must be used, the restrictions expire evenly over the required period. Absent that type of restriction for use, the Club considers the restriction met when the assets are placed in service.

The Club reports grants, programs and other revenue sources on the accrual basis of accounting. If a donor restriction applies, the amount is shown as temporarily restricted net assets. When the donor restriction expires, that is, when the stipulated restriction ends by payments or the passage of time, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted reimbursements whose restrictions are met in the same reporting period are typically reported as unrestricted support.

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents – For purposes of the statement of cash flows, the Club considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents consist of cash in demand deposits and money market accounts.

Grant and Sponsorship Receivables – Grants receivable are stated at net realizable value. The Club maintains allowances for doubtful accounts for estimated losses resulting from the inability of its grantors to make required payments. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated in the current year.

Pledges Receivables – Pledges are recorded at their net realizable value. The Club uses the allowance method to determine uncollectible pledges. The allowance is based on management's analysis of specific balances. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated in the current year.

Promises to Give – Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed.

Property and Equipment – Property and equipment purchased by the Club is recorded at cost at the date of acquisition. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment with an original cost of \$2,000 or greater is generally capitalized. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Investments – Investments are carried at fair value, with changes in fair value being recorded as unrealized gains (losses). Dividend, interest and other investment income, including realized and unrealized gains (losses), are recorded as increases or decreases in either unrestricted, temporarily or permanently restricted net assets depending on donor.

Prepaid Expenses – Prepaid expenses represent insurance, facility fees, and employee benefit payments made in 2017 that extend beyond year end and have been recorded in the accompanying statement of financial position as prepaid expenses.

Deferred Revenue – Income for the 2018 Youth Legislation Program and the Great Futures Gala was paid in advance and is deferred. This revenue will be recognized in 2018, the period to which the program revenue relates.

Compensated Absences – Employee's compensated absences are not accrued as of December 31, 2017, because no reasonable estimate of the amount can be made.

Designation of Unrestricted Net Assets – The Club's board voted to set aside the funds invested in BRAF as a board-designated quasi-endowment fund for the benefit of the continuity of the Club's operations.

Advertising Expense – Advertising costs are expenses as incurred. The Club paid \$803 for advertising and received a donation for \$2,000 in advertising services for the year ended December 31, 2017.



BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Allocation – The costs of providing the program and supporting services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated between the program, supporting services, and fundraising expenses benefited.

Estimates – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

Donated Services – The value of personal services provided to the Club have not been recorded in the accompanying financial statement as they do not meet the criteria for recognition, i.e. payments to individuals possessing a required specialized skill. These type services are typically paid by the Club. Volunteers provide other needed services, but their time was not computed for reporting purposes. During 2017, a local advertising firm provided \$2,000 of advertising services in a trade for sponsorship recognition at a special event. This amount was included in special event revenue and program services.

Income Taxes – The Club is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Club's tax-exempt purpose is subject to taxation as unrelated business taxable income (UBIT). In addition, the Club qualifies for the charitable deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Club may recognize the tax benefit from a tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Club and various positions related to the potential sources of UBIT. The Club has analyzed its tax position taken for filings with the Internal Revenue Services since 2014. The Club believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Club's financial condition, results of operations, or cash flows.

NOTE 2: CASH AND CASH EQUIVALENTS AND CASH FLOW INFORMATION

Cash and cash equivalents consist of the following:

Petty Cash	\$ 375
Demand Deposits	148,046
Money Market Savings	106,703
Total Cash and Cash Equivalents	<u>\$ 255,124</u>

NOTE 3: RECEIVABLES

Receivables are stated at the amount the Club expects to collect. Management considers all receivables to be collectible at December 31, 2017. Receivables at year-end consist of the following:

United Way	\$ 85,000
Governmental Grantors	<u>22,643</u>
Total Grant Receivables	<u>\$ 107,643</u>

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 4: PLEDGES RECEIVABLE

Pledges receivable are unconditional promises to pay certain amounts in the future. Management evaluates the collectability of its receivables and records an allowance for estimated uncollectible amounts. Because collection is expected at 100%, an allowance for doubtful accounts has not been estimated in the current year. Pledges due beyond one year have been discounted at an annual rate of 5%.

Unconditional promises to give at December 31, 2017, consist of the following:

Capital Campaign	\$ 810,833
Receivable in less than one year	\$ 226,501
Receivable in one to five years	584,332
Total Unconditional Promises to Give	810,833
Less Discounts to Net Present Value	(86,748)
Less Allowance for Uncollectible Pledges Receivable	-
Pledges Receivable, Net of Discount	\$ 724,085

Conditional promises to give at December 31, 2017, consist of promises to:

Fund the Capital Campaign	\$ 200,000
---------------------------	------------

NOTE 5: PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at year-end:

Equipment	\$ 191,065
Less: Accumulated Depreciation	(190,921)
Net Property and Equipment	\$ 144

Depreciation expense was \$344 for the year ending December 31, 2017.

NOTE 6: SECURITY DEPOSITS

Included in security deposits is \$3,730 paid for a refundable deposit on office space that houses the administrative staff. The deposit of \$4,000 for a consulting contract beginning August 2015 was moved to prepaid expenses because the contract was cancelled in 2018 and is a current asset as of December 31, 2017.

NOTE 7: INVESTMENTS

The Club carries its investments at fair value. At December 31, 2017, such investments consisted of the following:

Baton Rouge Area Foundation	\$ 140,019
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NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 7: INVESTMENTS (CONTINUED)

The following is a schedule of changes in the Club's investment:

Balance, Beginning of Year	\$ 126,919
Interest and Dividends	3,112
Unrealized Gains	11,200
Investment Expenses	<u>(1,212)</u>
Balance, End of Year	<u>\$ 140,019</u>

This amount represents the Club's proportionate share of an underlying interest in a diverse portfolio of marketable securities and other investment vehicles held at the Baton Rouge Area Foundation (BRAAF) including real estate, stocks and bonds and investments in Louisiana venture capital funds -- 94% or \$131,618 in an investment pool and 6% or \$8,401 in venture capital. The investments are in pooled accounts.

NOTE 8: DISCLOSURES ABOUT THE FAIR VALUE OF FINANCIAL INSTRUMENTS

Financial Accounting Standards Board Accounting Standards (ASC) provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2—Inputs are based upon quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of assets or liabilities.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Following is a description of the valuation methodologies used for assets measured at fair value.

Pooled funds: Valued at the net asset value (NAV) of units held by the Club at year end.

The preceding methods described may produce fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Foundation's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Club's assets at fair value as of December 31, 2017.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Pooled Funds held by Baton Rouge Area Foundation	\$ -	\$140,019	\$ -
Total	\$ -	\$140,019	\$ -

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 9: LEASES

Operating Leases -- The Club leases office space under an agreement classified as an operating lease. The original lease was renewed most recently in April 2017 for an additional 5 years at \$4,891 per month.

The Club leases space for program activities on an annual basis and may be renewed up to five years. The Club pays \$1,200 per quarter.

Beginning March 21, 2013, the Club leased a copier for \$138 a month for 60 months. The lease expires March 21, 2018.

Beginning June 10, 2014, the Club leased a copier for \$627 a month for 60 months. The lease expires June 10, 2019.

Beginning January 23, 2018, the Club leased a copier for \$1,334 a month for 63 months. The lease expires April 23, 2023.

Future rental payments are as follows:

Year Ending December 31,	
2018	\$ 87,440
2019	78,463
2020	35,573
2021	16,008
2022	16,008
Thereafter	<u>4,002</u>

Total future rental payments	<u>\$ 237,494</u>
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Total facility rent expense paid during 2017 was \$59,549. Total equipment rent expense paid during 2017 was \$9,183.

NOTE 10: REVOLVING LINE OF CREDIT

The Club has a \$50,000 revolving line of credit, of which \$50,000 was unused at December 31, 2017. Maturity of the line of credit is February 24, 2018 and carries an interest rate of 11.40% over The Wall Street Journal Prime. The credit line is unsecured.

NOTE 11: RESTRICTIONS/DESIGNATIONS ON NET ASSETS

The Club's board of directors has chosen to place the following limitations on unrestricted net assets:

Designated net assets included the following at December 31, 2017:

Designated for Continuity of Operations	\$ 140,019
Undesignated - deficit	<u>(70,102)</u>
Unrestricted Net Assets	<u>\$ 69,917</u>

The board designated certain funds for the purpose of ensuring perpetual operations of the Club. These funds are held at the Baton Rouge Area Foundation.

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 11: RESTRICTIONS/DESIGNATIONS ON NET ASSETS (CONTINUED)

Temporarily restricted net assets are available for the following purposes or periods:

For Subsequent Year Program Activities	\$ 85,000
For Capital Campaign Expenses and Construction of New Building	926,012
Temporarily Restricted Net Assets	<u>\$ 1,011,012</u>

Changes in temporarily restricted net assets consist of the following for the year ended December 31, 2017:

	<u>Beginning</u>	<u>Additions</u>	<u>Releases</u>	<u>Ending</u>
United Way Grant	\$ 85,000	\$ 170,000	\$ (170,000)	\$ 85,000
Other United Way Contributions	-	15,507	(15,507)	-
Government Grants	-	222,789	(222,789)	-
Capital Campaign	16,187	982,287	(72,462)	926,012
	<u>\$ 101,187</u>	<u>\$ 1,390,583</u>	<u>\$ (480,758)</u>	<u>\$ 1,011,012</u>

NOTE 12: EMPLOYEE BENEFIT PLANS

The Club participates in an insured, non-contributory defined contribution plan sponsored by the Boys and Girl Clubs of America. The plan covers substantially all employees with over 1,000 hours of service. The amounts charged to retirement benefits was \$30,688.

The Club also sponsors a 403(b) plan whereby an employee may choose to reduce their taxable compensation and have this amount contributed to the Plan on their behalf. Employees are eligible to participate upon completion of 1,000 hours of service. The Club has the option to match the employee's contribution. No match was paid during the year.

NOTE 13: CONCENTRATIONS

Revenue – During 2017, the Club received approximately 11% of its revenue from government grants, 65% of its revenue from other grants and contributions, and 15% of its revenue from program service fees. During 2017, the Club's capital campaign revenue, which is included in temporarily restricted private grant and contribution revenue, generated 47% of total revenue from 10 donors.

Credit Risk

Cash Deposits – The Club maintains its cash balances in one financial institution located in Baton Rouge, Louisiana. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2017, the Club's uninsured cash balances total \$14,653.

Pledge Receivables – As of December 31, 2017, 100% of the Club's pledges receivable, net of discount, of \$724,085 is due from nine donors.



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BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

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NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 14: RELATED PARTY TRANSACTIONS

The Club is affiliated with the national organization – Boys and Girls Clubs of America (BGCA). Dues paid to this affiliate during the year totaled \$7,149.

The Club is affiliated with the state organization – Louisiana Alliance of Boys and Girls Club. Dues paid to this affiliate during the year totaled \$0 for 2017. As of December 31, 2017, the Club owed \$9,596 for these dues, which includes \$5,000 of accrued dues for 2016 and \$4,596 in accounts payable for 2017 dues.

BGCA participates in a federally-funded youth mentoring program through the Office of Justice Programs, U.S. Department of Justice. It in turn provides funding to its member clubs to administer this program throughout the country. The Club recorded \$30,000 in revenue from its affiliate during the year for this program. As of December 31, 2017, the Club has a receivable recorded for \$1,818 from the affiliate for the federal program.

BGCA acts as an agent for many of their member clubs to administer various grants. The Club recorded \$53,764 in nongovernment grant revenue passed through BGCA during the year ended December 31, 2017.

The Club pays BGCA for various employee benefit plans. During the year ended December 31, 2017, the Club paid its affiliate \$14,600 and \$88,680 for pension plan contributions and employee non-pension benefits, respectively. As of December 31, 2017, included in accounts payable is \$14,881 for the third and fourth quarter 2017 employee pension plan contributions. As of December 31, 2017, the Club has a prepaid of \$7,250 for January 2018 employee non-pension benefits.

NOTE 15: NONCASH INVESTING AND FINANCING ACTIVITIES AND CASH FLOW INFORMATION

The Club had noncash investing transactions relating to unrealized gains on investments of \$11,200 in 2017. Interest paid was \$570.

NOTE 16: PRIOR PERIOD ADJUSTMENTS

Certain errors resulting in an understatement of previously reported pledge receivables and temporarily restricted contributions were discovered during the year. Accordingly, an adjustment of \$42,866 was made during 2017 to increase receivables. A corresponding entry was made to increase previously reported temporarily restricted net assets and unrestricted – undesignated net assets.

An omission of an expense resulting in an understatement of previously reported accounts payable and fundraising expenses were discovered during the year. Accordingly, an adjustment of \$6,860 was made during 2017 to increase payables. A corresponding entry was made to decrease previously reported unrestricted net assets.

NOTE 17: SUBSEQUENT EVENTS

There were no subsequent events between the close of the fiscal year and June 28, 2018, the date on which the financial statements were available to be issued, that would materially impact the accompanying financial statements.

SUPPLEMENTARY INFORMATION

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
SEE INDEPENDENT AUDITORS' REPORT

Year Ended December 31, 2017

Agency Head

Pat R. Van Burkleo
President

No executive compensation or benefits were paid by government funds.



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Governors of
Boys & Girls Club of Greater Baton Rouge, Inc.
8281 Goodwood Boulevard, Suite A
Baton Rouge, Louisiana 70806

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Boys & Girls Club of Greater Baton Rouge, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated June 28, 2018.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Boys & Girls Club of Greater Baton Rouge, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Boys & Girls Club of Greater Baton Rouge, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Club's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Club's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

TWRU

CPAs & Financial Advisors
Baton Rouge, Louisiana
June 28, 2018

BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS
For the Year Ended December 31, 2017

I. Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? No
- Noncompliance material to financial statements noted? No

**II. Findings Relating to the Financial Statement Audit as Required to be Reported in Accordance with
*Generally Accepted Government Auditing Standards***

None Reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2017

None Reported.

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury
Internal Revenue Service

For calendar year 2017, or fiscal year beginning 2017, and ending 20

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.**2017**

Name of exempt organization

BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.

Employer identification number

72-0928014

Name and title of officer

Pat Van Burkleo
CEO**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	2,049,181
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize TWRU CPAs & Financial Advisors

ERO firm name

to enter my PIN 10677 as my signature
Enter five numbers, but
do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Part III Certification and Authentication

Date ▶ 06/29/18

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

72548886666

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶ 06/29/18

ERO Must Retain This Form — See Instructions**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2017)

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017
Open to Public
Inspection**A For the 2017 calendar year, or tax year beginning**

and ending

B Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organizationBOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)
8281 GOODWOOD BLVD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Baton Rouge LA 70806

F Name and address of principal officer:Pat Van Burkleeo
8281 GOODWOOD BLVD, SUITE A
BATON ROUGE LA 70806**D Employer identification number**

72-0928014

E Telephone number

225-383-3928

G Gross receipts \$ 2,101,317**H(a) Is this a group return for subordinates?** ☐ Yes ☒ No**H(b) Are all subordinates included?** ☐ Yes ☐ No

If "No," attach a list. (see instructions)

I Tax-exempt status:☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website:**

WWW.BRCLUBS.ORG

K Form of organization:☒ Corporation ☐ Trust ☐ Association ☐ Other**H(c) Group exemption number****Part I Summary****L Year of formation:** 1991 **M State of legal domicile:** LA**1 Briefly describe the organization's mission or most significant activities:**TO ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US THE MOST, TO REACH
THEIR FULL POTENTIAL AS PRODUCTIVE, CARING, RESPONSIBLE CITIZENS**2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.****3 Number of voting members of the governing body (Part VI, line 1a)**

3 7

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 7

5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)

5 127

6 Total number of volunteers (estimate if necessary)

6 1158

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

b Net unrelated business taxable income from Form 990-T, line 34

7b 0

8 Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

9 Program service revenue (Part VIII, line 2g)

1,146,838

1,592,011

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

316,786

308,700

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

2,407

3,112

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

1,592,982

2,049,181

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

1,016,433

951,398

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶ 188,092

0

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

461,268

489,398

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

1,477,701

1,440,796

19 Revenue less expenses. Subtract line 18 from line 12

115,281

608,385

20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

21 Total liabilities (Part X, line 26)

519,841

1,249,891

22 Net assets or fund balances. Subtract line 21 from line 20

93,291

168,962

426,550

1,080,929

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Pat Van Burkleeo

Type or print name and title

COPY FOR TAXPAYER
TWRU CPA's and Financial Advisors
CEO

Date

Paid Preparer Use Only

Print/Type preparer's name

Sara M. Downing, CPA

Preparer's signature

Date

09/06/18

Check ☐ if

self-employed

PTIN

P00072350

Firm's name ▶ TWRU CPAs & Financial Advisors

Firm's EIN ▶

72-1086666

Firm's address ▶ Baton Rouge, LA 70806-6515

Phone no.

225-926-1050

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2017)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☐

1 Briefly describe the organization's mission:

TO ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US THE MOST, TO REACH THEIR FULL POTENTIAL AS PRODUCTIVE, CARING, RESPONSIBLE CITIZENS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 726,655 including grants of \$) (Revenue \$ 308,700)
 After School Programs- To provide a safe and nurturing place for children to participate in educational and extra-curricular activities.

4b (Code:) (Expenses \$ 408,725 including grants of \$) (Revenue \$ 177,760)
 Ameri-Corps- Federal program to meet needs through service in communities, strengthen ties that bind communities together and develop the citizenship and skills of Americorps members.

4c (Code:) (Expenses \$ N/A including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,135,380

Form 990 (2017) **BOYS & GIRLS CLUB OF GREATER BATON** 72-0928014Page **3****Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		X
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	X	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	X	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	X	
		X

Form 990 (2017) **BOYS & GIRLS CLUB OF GREATER BATON** 72-0928014
Part IV Checklist of Required Schedules (continued)Page **4**

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.		X
38	X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	1c	X
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see Instructions)	2a	127
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3a	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	3b	
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	4a	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5a	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5b	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	5c	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6a	
7	Organizations that may receive deductible contributions under section 170(c).	6b	
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.	9a	
a	Did the sponsoring organization make any taxable distributions under section 4966?	9b	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI. ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	7	
b Enter the number of voting members included in line 1a, above, who are independent.	7	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.		X
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: **None**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**

Pat Van Burklee

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Baton Rouge

LA 70806

225-383-3928

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Fran Gladden	1.00									
Secretary	0.00	X		X				0	0	0
(2) John McDermott	1.00									
Chair	0.00	X		X				0	0	0
(3) Susie Furr	1.00									
Board Member	0.00	X						0	0	0
(4) Michael McKay	1.00									
Past Chair	0.00	X						0	0	0
(5) Christopher Billings	1.00									
Board Member	0.00	X						0	0	0
(6) Anthony Pope	1.00									
Board Member	0.00	X						0	0	0
(7) Pat Van Burkleo	40.00									
CEO	0.00			X				98,707	0	56,162
(8)										
(9)										
(10)										
(11)										

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

1b Sub-total	98,707	56,162
c Total from continuation sheets to Part VII, Section A		
d Total (add lines 1b and 1c)	98,707	56,162

	Yes	No
3		X
4	X	
5		X

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	222,789			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,369,222			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		1,592,011			
Program Service Revenue	2a Summer Programs	Busn. Code	308,700	308,700		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		308,700			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,112		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real (ii) Personal				
b Less: rental exps.						
c Rental inc. or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets		(i) Securities (ii) Other				
b Less: cost or other basis & sales exps.						
c Gain or (loss)						
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a	185,050			
b Less: direct expenses		b	52,136			
c Net income or (loss) from fundraising events			132,914			132,914
9a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
11a Other Revenue		12,444			12,444	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		12,444				
12 Total revenue. See instructions.		2,049,181	308,700	0	148,470	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 2f				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	97,707	87,937	4,885	4,885
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	674,590	561,775	39,590	73,225
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	119,942	84,418	17,762	17,762
10 Payroll taxes	59,159	49,782	3,402	5,975
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	15,020	13,518	751	751
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	25,681	23,113	1,284	1,284
12 Advertising and promotion				
13 Office expenses	117,443	93,257	23,293	893
14 Information technology				
15 Royalties				
16 Occupancy	59,721	53,749	2,986	2,986
17 Travel	4,898	4,021	877	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	23,398	10,641	12,757	
20 Interest	570	512	29	29
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	344	310	17	17
23 Insurance	18,070	16,262	904	904
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Program Expenses	96,098	96,098		
b Fundraising	77,556			77,556
c Telephone	22,096	19,886	1,105	1,105
d Memberships	14,111	7,149	6,962	
e All other expenses	14,392	12,952	720	720
25 Total functional expenses. Add lines 1 through 24e	1,440,796	1,135,380	117,324	188,092
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	157,442	1	255,124
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	203,646	3	831,728
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	23,616	9	16,030
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 191,065		
	b Less: accumulated depreciation	10b 190,921	488	10c 144
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	126,919	12	140,019
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	7,730	15	6,846
16 Total assets. Add lines 1 through 15 (must equal line 34)	519,841	16	1,249,891	
Liabilities	17 Accounts payable and accrued expenses	24,539	17	60,610
	18 Grants payable		18	
	19 Deferred revenue	56,390	19	76,236
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	12,362	25	32,116
	26 Total liabilities. Add lines 17 through 25	93,291	26	168,962
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	341,550	27	69,917
	28 Temporarily restricted net assets	85,000	28	1,011,012
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	426,550	33	1,080,929
34 Total liabilities and net assets/fund balances	519,841	34	1,249,891	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,049,181
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,440,796
3	Revenue less expenses. Subtract line 2 from line 1	3	608,385
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	426,550
5	Net unrealized gains (losses) on investments	5	9,988
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	36,006
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,080,929

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017**Open to Public
Inspection**

Name of the organization

BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.

Employer identification number

72-0928014

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☐ An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations:
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,149,988	1,510,089	1,031,447	1,146,838	1,592,011	6,430,373
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,149,988	1,510,089	1,031,447	1,146,838	1,592,011	6,430,373
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						6,430,373

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	1,149,988	1,510,089	1,031,447	1,146,838	1,592,011	6,430,373
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,619	4,126	3,323	2,407	3,112	19,587
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						6,449,960
12 Gross receipts from related activities, etc. (see instructions)					12	308,760
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	99.70%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	99.69%
16a 33 1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐
- b **33 1/3% support tests—2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
- b A family member of a person described in (a) above?
- c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer (a) and (b) below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See Instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4).	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2017 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1	Distributable amount for 2017 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2017:			
a				
b	From 2013			
c	From 2014			
d	From 2015			
e	From 2016			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2017 distributable amount			
i	Carryover from 2012 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2017 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2017 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2018. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2013			
b	Excess from 2014			
c	Excess from 2015			
d	Excess from 2016			
e	Excess from 2017			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II, Line 10 - Other Income Detail

\$ 0

Schedule B(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

2017▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.**Name of the organization**BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.**Employer identification number**

72-0928014

Organization type (check one):**Form 990 or 990-EZ****Section:**☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization**Form 990-PF**☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules**☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year

▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

BOYS & GIRLS CLUB OF GREATER BATON

Employer identification number

72-0928014

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DeeAnn Payne 5380 Wenonah Dallas TX 75209	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Amerigroup Corporation 5353 Essen Lane Baton Rouge LA 70809	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Cox Communications 7401 Florida Blvd Baton Rouge LA 70806	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Charles Lamar Family Foundation 5321 Corporate Blvd. Baton Rouge LA 70808	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Virginia and John Noland 7244 Bocage Blvd Baton Rouge LA 70809	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 ► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017Open to Public
Inspection

Name of the organization

BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.

Employer identification number

72-0928014

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐ Yes ☐ No

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (Investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)		191,065	190,921	144
				144

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (Including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other BR Area Foundation Investments	140,019	Market
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	140,019	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) Due to Other Clubs	21,811	
(3) Custodial Liability	5,305	
(4) Accrued Dues	5,000	
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	32,116	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,111,305
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	9,988
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	9,988
3	Subtract line 2e from line 1	3	2,101,317
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-52,136
c	Add lines 4a and 4b	4c	-52,136
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,049,181

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,492,932
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	52,136
e	Add lines 2a through 2d	2e	52,136
3	Subtract line 2e from line 1	3	1,440,796
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,440,796

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XI, Line 4b - Revenue Amounts Included on Return - Other

Fundraising expenses netted against revenues \$ -52,136

Part XII, Line 2d - Expense Amounts Included in Financials - Other

Fundraising expenses netted against revenues \$ 52,136

Part XIII Supplemental Information *(continued)*

SCHEDULE G
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest instructions.

OMB No. 1545-0047

2017Open to Public
InspectionName of the organization **BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.**Employer identification number
72-0928014**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
 b ☐ Internet and email solicitations
 c ☐ Phone solicitations
 d ☐ In-person solicitations
 e ☐ Solicitation of non-government grants
 f ☐ Solicitation of government grants
 g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	109,330	44,794	29,096	183,220
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	109,330	44,794	29,096	183,220
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		18,663	8,598	27,261
	7 Food and beverages	24,875			24,875
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				52,136
11 Net income summary. Subtract line 10 from line 3, column (d)				131,084	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states?

b If "No," explain:

☐ Yes ☐ No

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

b If "Yes," explain:

☐ Yes ☐ No

Schedule G (Form 990 or 990-EZ) 2017

BOYS & GIRLS CLUB OF GREATER BATON

72-0928014

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- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer
 ☐ Employee
 ☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017Open to Public
Inspection

Name of the organization

BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.

Employer identification number

72-0928014

Part I Questions Regarding Compensation**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation				(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(iv) Other reportable compensation				
1 CEO	97,707	1,000	0	0	0	56,162	154,869	0
2								0
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

(This area contains horizontal dotted lines for supplemental information.)

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017Open to Public
InspectionName of the organization **BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.**Employer identification number
72-0928014

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The 990 is reviewed by the management and finance committee of the Boys &
Girls Club of GBR and copies are provided to the Board at their meeting.Form 990, Part VI, Line 15a - Compensation Process for Top Official
Governing Board reviews and sets the salary of the CEO.Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
Governing documents are provided upon request.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Fundraising expenses netted against revenues \$ 52,136

Fundraising expenses netted against revenues \$ -52,136

Form **4562**Department of the Treasury
Internal Revenue Service (89)**Depreciation and Amortization**
(Including Information on Listed Property)▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017Attachment
Sequence No. **179**

Name(s) shown on return

BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.Identifying number
72-0928014

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	344

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	344
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2017)

10677 BOYS & GIRLS CLUB OF GREATER BATON

72-0928014

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Federal Asset Report

FYE: 12/31/2017

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus Sec % 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:								
1	Equipment/Furniture	12/31/07	184,864		184,864	5 MO S/L	184,864	0
2	Refrigerator	1/31/07	534		534	7 MO S/L	534	0
3	Dell Optiplex	1/25/08	790		790	5 MO S/L	790	0
4	Workstation	5/20/08	3,444		3,444	10 MO S/L	2,956	344
5	Computer	1/14/09	1,433		1,433	5 MO S/L	1,433	0
Total Other Depreciation			<u>191,065</u>		<u>191,065</u>		<u>190,577</u>	<u>344</u>
Total ACRS and Other Depreciation			<u>191,065</u>		<u>191,065</u>		<u>190,577</u>	<u>344</u>
Grand Totals			191,065		191,065		190,577	344
Less: Dispositions and Transfers			0		0		0	0
Less: Start-up/Org Expense			0		0		0	0
Net Grand Totals			<u>191,065</u>		<u>191,065</u>		<u>190,577</u>	<u>344</u>

10677 BOYS & GIRLS CLUB OF GREATER BATON

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72-0928014

Depreciation Adjustment Report

FYE: 12/31/2017

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<u>Other Depreciation:</u>					
1	Equipment/Furniture	12/31/07	184,864	0	0
2	Refrigerator	1/31/07	534	0	0
3	Dell Optiplex	1/25/08	790	0	0
4	Workstation	5/20/08	3,444	144	0
5	Computer	1/14/09	1,433	0	0
Total Other Depreciation			<u>191,065</u>	<u>144</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>191,065</u>	<u>144</u>	<u>0</u>
Grand Totals			<u>191,065</u>	<u>144</u>	<u>0</u>

SCHEDULE G
(Form 990 or
990-EZ)**Fundraising Other Events****2017**

For calendar year 2017, or tax year beginning

and ending

Name

BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.

Employer Identification Number

72-0928014

		(a) Other event	(b) Other event	(c) Other event	(d) Total other events (add col. (a) through col. (c))
		Golf Tournament (event type)	(event type)	(event type)	
Revenue	1 Gross receipts	29,096			29,096
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	29,096			29,096
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	8,598			8,598
	7 Food/beverages				
	8 Entertainment				
	9 Other expenses				

Form **990****Two Year Comparison Report****2016 & 2017**

For calendar year 2017, or tax year beginning

, ending

Name

BOYS & GIRLS CLUB OF GREATER BATON
ROUGE, INC.

Taxpayer identification Number

72-0928014

		2016	2017	Differences
Revenue	1. Contributions, gifts, grants	607,178	1,369,222	762,044
	2. Membership dues and assessments			
	3. Government contributions and grants	539,660	222,789	-316,871
	4. Program service revenue	316,786	308,700	-8,086
	5. Investment income	2,407	3,112	705
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events	120,291	132,914	12,623
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	6,660	12,444	5,784
	12. Total revenue. Add lines 1 through 11	1,592,982	2,049,181	456,199
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	93,967	97,707	3,740
	16. Salaries, other compensation, and employee benefits	922,466	853,691	-68,775
	17. Professional fundraising fees			
	18. Other professional fees	58,176	40,701	-17,475
	19. Occupancy, rent, utilities, and maintenance	54,854	59,721	4,867
	20. Depreciation and Depletion	345	344	-1
	21. Other expenses	347,893	388,632	40,739
	22. Total expenses. Add lines 13 through 21	1,477,701	1,440,796	-36,905
	23. Excess or (Deficit). Subtract line 22 from line 12	115,281	608,385	493,104
Other Information	24. Total exempt revenue	1,592,982	2,049,181	456,199
	25. Total unrelated revenue			
	26. Total excludable revenue	446,144	457,170	11,026
	27. Total assets	519,841	1,249,891	730,050
	28. Total liabilities	93,291	168,962	75,671
	29. Retained earnings	426,550	1,080,929	654,379
	30. Number of voting members of governing body	7	7	
	31. Number of independent voting members of governing body	7	7	
	32. Number of employees	158	127	
	33. Number of volunteers		1158	

Tax Return History

2017

Name	
BOYS & GIRLS CLUB OF GREATER BATON ROUGE, INC.	

Employer Identification Number
72-0928014

	2013	2014	2015	2016	2017	2018
Contributions, gifts, grants			1,031,447	1,146,838	1,592,011	
Membership dues						
Program service revenue			220,268	316,786	308,700	
Capital gain or loss						
Investment income			3,323	2,407	3,112	
Fundraising revenue (income/loss)			128,626	120,291	132,914	
Gaming revenue (income/loss)						
Other revenue			7,008	6,660	12,444	
Total revenue			1,390,672	1,592,982	2,049,181	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.			94,600	93,967	97,707	
Other compensation			921,982	922,466	853,691	
Professional fees			52,307	58,176	40,701	
Occupancy costs			53,922	54,854	59,721	
Depreciation and depletion			344	345	344	
Other expenses			307,084	347,893	388,632	
Total expenses			1,430,239	1,477,701	1,440,796	
Excess or (Deficit)			-39,567	115,281	608,385	
Total exempt revenue			1,390,672	1,592,982	2,049,181	
Total unrelated revenue						
Total excludable revenue			359,225	446,144	457,170	
Total Assets			418,400	519,841	1,249,891	
Total Liabilities			110,418	93,291	168,962	
Net Fund Balances			307,982	426,550	1,080,929	

10677 BOYS & GIRLS CLUB OF GREATER BATON

72-0928014

FYE: 12/31/2017

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Federal Statements**Taxable Interest on Investments**

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
	\$ 3,112		14			
Total	\$ <u>3,112</u>					

Federal Statements

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Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Other Fees	\$ 40,701	\$ 36,631	\$ 2,035	\$ 2,035
	-15,020	-13,518	-751	-751
Total	\$ 25,681	\$ 23,113	\$ 1,284	\$ 1,284

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Bank Charges	\$ 8,702	\$ 7,832	\$ 435	\$ 435
Other Expenses	5,690	5,120	285	285
Total	\$ 14,392	\$ 12,952	\$ 720	\$ 720

Federal Statements

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Schedule A, Part II, Line 1(e)

Description	Amount
Total	\$ 222,789
	1,369,222
	\$ 1,592,011

Schedule A, Part II, Line 5 - Excess Gifts

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
Huey & Angelina Wilson Foundation	\$	\$
The Taylor Swift Charitable Fund of		
DeeAnn Payne	100,000	
Rotary Club of Baton Rouge		
Albemarle Foundation		
Morlo Lee		
Lane Grigsby		
Our Lady of the Lake		
Amerigroup Corporation	50,000	
Mr & Mrs Cordell Haymon		
Ross Stores		
SGS Petroleum Service Corp		
Taylor Porter Brooks & Phillips		
Cox Communications	50,000	
Dudley Coates	20,000	
Charles Lamar Family Foundation	100,000	
Virginia and John Noland	50,000	
Total	\$ 370,000	\$ 0

Federal Statements

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Schedule A, Part II, Line 8(e)

Description	Amount
Total	\$ 3,112
	\$ 3,112

Schedule A, Part II, Line 12 - Current year

Description	Amount
Summer Programs	\$ 308,700
Total	\$ 308,700