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TECHNICAL ASSISTANCE ALERT:



Avoid Losing Your Tax-Exempt Status

In news release IR-2010-10, the Internal Revenue Service reminds non-profit organizations to file their annual Form 990 tax returns on time to preserve their tax-exempt status. Beginning in 2010, and resulting from the passage of the Pension Protection Act of 2006, charitable non-profit organizations that do not file the required Form 990 return for three consecutive years will automatically lose their tax-exempt status. Read more <u>here</u>.

Important Message to Clubs Regarding Prohibited A-133 Audit Extensions

On March 22, 2010, the Office of Management and Budget (OMB) issued a memorandum to executive departments and agencies of the federal government with updated guidance on the American Recovery and Reinvestment Act and the use of ARRA funding by recipients and sub-recipients. In addition to guidance regarding recipient data-reporting, the memorandum provides instructions to federal agencies regarding the review and oversight of A-133 Single Audit Reports (A-133 Audits). As a reminder, non-federal entities that expend \$500,000 or more in federal award funding during their fiscal year period must have specialized federal auditing procedures conducted. The completed A-133 Audit must be submitted to the federal government nine months after the fiscal year end-date. Additional copies of the A-133 Audit must also be submitted to each pass-through entity (including BGCA).

In past federal grant cycles, federal cognizant agencies and federal oversight agencies would consider requests for A-133

IMPORTANT UPCOMING EVENTS

DATE EVENT/ACTIVITY

07/15/10 ARRA 2009 Program Reports due

> TYM 2009 Program Reports and Financial Reports due

- Monthly (at least every 30 days) Once grant activation occurs, ARRA 2009 Financial Reports are due at least every 30 days, with the Final Financial Report due October 15, 2010
- 09/30/10 Last day of ARRA 2009 and TYM 2009 grant periods (last day to expend or obligate funds)
- 10/15/10 Final ARRA 2009 Financial Reports due Final ARRA 2009 Program

Reports due

Final TYM 2009 Program Reports due

Final TYM 2009 Financial Reports due

Audit Extensions to the due date, and grant extensions for good cause. Due to the increased and unprecedented reliance on A-133 Audits for ARRA program monitoring and accountability, A-133 Audit Extensions will not be considered or granted for recipients and sub-recipients with September 30, 2009, and later fiscal year end-dates. Read more <u>here</u>.

Honor Your Mentors ... All Year Long!



Peer and adult mentors can make a significant difference in increasing academic success, fostering healthy lifestyles, and promoting good character and citizenship for young people.

Since mentors give of their time all year long, it's important to take time out to let them know how much we appreciate all they do. There's no better place to celebrate mentors than at Boys & Girls Clubs, where mentoring programs, services and experiences take place each and every day.



There are many ways to recognize the mentors who make a difference for the young people that your Club serves. You can recognize them by conducting some of the following activities:

- Host a special event at your Club honoring mentors.
- Dedicate time for Club youth to write cards and notes of thanks to their mentors.
- Encourage others in the community to become mentors.

Read more <u>here</u> for ideas on how to honor your mentors.

"I can't think of a better cause than Boys & Girls Clubs because of boys and girls like you."

Condoleezza Rice, Ph.D.

BGCA Governor and former U.S. Secretary of State, speaking to students at the A.G. Gaston Boys & Girls Club's 43rd Anniversary Dinner Celebration in Birmingham, Ala.

ARRA 2009 FINANCIAL REPORTING TIPS

The BGCA Federal Grants Department is receiving a significantly greater volume of financial reports for ARRA 2009 than during previous federal grant cycle periods. How can Clubs help encourage a quick turnaround on their ARRA 2009 financial reports and grant payments? The following tips can help expedite the process.

- Submit financial reports at least every 30 days, beginning with the date the grant was activated.
- It's best to submit financial reports by mail (preferred method) or e-mail; faxed financial reports are discouraged as they are often illegible and incomplete.
- Understand that standard review time for new financial reports is three weeks from the date of receipt; upon reviewing your report, your federal grants specialist will contact you if they have questions or need additional documentation.
- Ensure that each position listed on the financial report was approved in the proposed budget; if there have been changes to a budgeted position, contact your federal grants specialist prior to submitting the report to determine if a budget revision is necessary.
- Ensure that financial reports and grant activity reports have required signatures.

- Be sure all required documentation is included and that dates and amounts are clearly visible.
- Organize the supporting documentation by the line items that they support.
- Submit program reports according to deadlines; if program reports are not current, grant reimbursements may be delayed.

Full Expenditure of ARRA 2009 Grants

Due to limited grant budgeting options, expediency and frequency of reporting – as well as increased levels of transparency and accountability – BGCA does not have the flexibility to reallocate grant funds returned by Clubs late in the grant cycle.

Review of current financial reimbursement request rates for all ARRA 2009 sub-recipient Clubs indicate that many are not on pace to expend all of their grant funds by September 30, 2010. Please review your BGCAapproved budget(s) and your financial reimbursement request(s) immediately to determine if the full amount(s) of ARRA 2009 grant(s) will be expended.

Notify your federal grants specialist if you have concerns that the full amount of your ARRA 2009 grant(s) will not be expended. If needed, your federal grants specialist will work with you to develop an adjusted reimbursement plan, including various budget and grant adjustment options that may assist you in spending all of your funds.

CLUB SPOTLIGHT Spreading the Word on Mentoring

By Peggy S. McAlister

Who would you say is your mentor? How has mentoring changed or altered the course of your life? Where would you be today had it not been for those mentors who touched your life? Are you (more) confident, positive, self-assured, goaloriented and happy with the trajectory of your life?

One thing I have learned as the chief professional officer of the Boys & Girls Club of Rusk County, Texas, is that when you reach out to others, you never know where you will find a new resource for mentoring Club kids. I have also discovered that mentoring can save a life.

Recently, I heard syndicated radio personality Michael Baisden discussing his plan to provide mentors for America's youth. Because our Boys & Girls Club had started its own mentoring program a few months earlier - with the programmatic and funding support of federal OJP 2008 and ARRA 2009 grants - I was very interested in hearing what Mr. Baisden had to say. He announced that he was kicking off his "One Million Mentors" campaign in Dallas and would make his first community stop in Tyler, only 30 miles from our Club. To seize upon what might be an once-in-alifetime opportunity, I e-mailed Mr. Baisden's office to inquire how our organization could be part of his effort.

In a few days, I received a phone call from the local radio station that broadcasts the show. They invited me (I couldn't believe it!) to be part of a panel discussion about the positive impacts of mentoring, providing



a platform to share what our Club's efforts in advancing this important youth development tool.

The One Million Mentors event in Tyler was a great success, with more than 500 people attending. Several other community programs were also represented, including a college, a city agency, an arts council, a women's group and a youth center. On the panel, I discussed our mentoring program and that, despite having 22 mentors, we need many more. (Mentors are asked to regularly visit the Club for an hour and encourage and emphasize academic achievement and character building to Club youth.) I spoke further on the importance of mentors making a long-term commitment to youth.



The response to the call for mentoring was amazing! After hearing me speak, several men in our community called the next day to ask about becoming mentors. I shared with them what I tell civic groups and churches: "Like Boys & Girls Clubs, mentoring saves lives!"

Mentoring is one of the best ways to accomplish and advance Club activities that align with community priorities. As mentors discuss with Club youth what happens at home, they help strengthen our family support initiatives. By talking and listening to Club kids, they help them values, self-confidence develop and communication skills. In fact, within just a few weeks, most mentored children exhibit more positive attitudes and are doing better in school. Most importantly, parents recognize the positive impact of another caring adult's influence in their children's lives.

Appearing on Michael Baisden's radio show has strengthened my efforts to fulfill my dream of finding a mentor for every one of our Club members. With our new contacts, and BGCA's support, we have made a great start toward that goal. Mentoring can save a child's life. Spread the word!

GREAT THINGS...

Has your Club done great things with federal grant funding received from Boys & Girls Clubs of America? Let us know – we may feature you in the next issue of Grant Central! Please visit <u>bgca.net</u> for details..

COMPLIANCE CORNER



RECOMMENDED RESOURCES:

Today's economic environment continues to present a host of challenges to local, community-based organizations such as Boys & Girls Clubs. With that in mind, the following resources may prove to be useful guides for withstanding these testing times.

Tough Economic Times for Clubs:

Tips and Resources to Assist Clubs in Efficiency and Effectiveness

Boys & Girls Clubs of America

During a time in which our country is reeling from economic uncertainty, we can rely on the strength of the Boys & Girls Club Movement to assist in pulling us through and keeping us strong. No one knows better the challenges that a Boys & Girls Club faces than another Club. Clubs are generous with advice, tips and hints on creating a strong and effective organization. While the suggestions of one organization may not meet the needs of all Clubs, our feedback from



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Beyond the Award Letter: Fund Management for Leaders of Small Youth-Serving Organizations

by Jennifer Gager and Vicky Marchand

The Finance Project

Designed to assist key non-profit employees in the management of grants from private foundations or public governmental agencies, Beyond the Award Letter is packed with valuable tips, key questions, work sheets and sample grant budgets. Produced by The Finance Project – a non-profit organization that provides research, training and consulting ser-



vices - the guide provides an overview of the introductory stages of grants administration (e.g., reviewing basic terms and conditions of grant agreements), as well as some of the more complicated processes (e.g., creating compliant administrative, accounting and audit-ready systems). From managing multiple grants to distinguishing between contract and grant agreements, the guide serves as a valuable blueprint for meeting the expectations of both private and public agency funders. Its key themes can help Boys & Girls Clubs of all sizes meet the needs of their communities. Download Beyond the Award Letter.

Programs and Policies to Assist High School Dropouts in the Transition to Adulthood

by Dan Bloom

The Future of Children

National studies estimate that 3.5 to 6 million people, between the ages of 16 and 24, are high school dropouts. The magnitude of the problem - and the associated societal costs - is enormous. In this report, author Dan Bloom takes a look at various approaches designed to help high school dropouts succeed in life and the labor market. In support of conventional wisdom, the report makes the case for investing more public funds in "second-chance" programs that seek to reconnect high school dropouts with post-secondary education systems and gainful employment. The report offers a comparative analysis of some of the more recognizable second-chance programs (e.g., Job Corps, YouthBuild) to determine if common elements can be replicated as best practice models. More and more, Boys & Girls Clubs are offering programming oriented around dropout prevention. This report shares the innovative ideas and concepts that Boys & Girls Clubs can use to attack the crisis and help youth experience success in both the workforce and classroom. Read Report.

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