

Excerpt from the minutes of the special meeting of the Board of Commissioners of Timberlane Neighborhood Beautification and Improvement District held on July 9, 2021, pursuant to notice, with a quorum present and voting:

On motion of Jon McGill and seconded by Ann Berthelot, the following resolution was offered:

A resolution to approve and adopt policies and procedures to be followed in the conduct of the District's administration and affairs related to budgeting, purchasing, disbursements, receipts and collection, contracting for services, credit cards, ethics and conflicts of interest, and disaster recovery / business continuity.

Whereas, the Treasurer, aided and assisted by the Chairman, and with input of all Commissioners of the District, has drafted a set of policies and procedures in accordance with the guidelines of the Louisiana Legislative Auditor to be followed in the conduct of the District's administration and affairs related to budgeting, purchasing, disbursements, receipts and collection, contracting for services, credit cards, travel and expense reimbursement, ethics and conflicts of interest, and disaster recovery / business continuity ("Policies and Procedures"), a copy of which is attached hereto.

Whereas, the Board of Commissioners has reviewed the Policies and Procedures and desires to approve and adopt the Policies and Procedures as the policies and procedures of the District related to the subjects set forth therein and covered thereby.

NOW, THEREFORE, be it

RESOLVED that the Policies and Procedures are hereby approved and adopted as the policies and procedures of the District in the conduct of the District's administration and affairs related to budgeting, purchasing, disbursements, receipts and collection, contracting for services, credit cards, travel and expense reimbursement, ethics and conflicts of interest, and disaster recovery / business continuity ("Policies and Procedures"), a copy of which is attached hereto

This resolution having been submitted to a vote of the Board of Commissioners, the vote thereon was as follows:

YEAS: 5 NAYS: 0 ABSENT: 0 ABSTAINING: 0

This resolution was declared adopted by the Board of Commissioners on the 9th day of July, 2021.

I, the undersigned Secretary of the Board of Commissioners of Timberlane Neighborhood Beautification and Improvement District certify that the above and foregoing is a true and correct excerpt from the minutes of the special meeting of the Board of Commissioners of Timberlane Neighborhood

Beautification and Improvement District held on July 9, 2021, pursuant to notice, with a quorum present and voting.

Date July 9, 2021

John Firestone
John Firestone, Secretary

Attest:

Jon McGill
Jon McGill, Chairman

Timberlane Neighborhood Improvement and Beautification District

POLICY NO. 001 BUDGETING POLICY

PURPOSE: To adopt annual budgets, monitor the current budget, and adopt budget amendments, when required, on a timely basis in accordance with law.

POLICY:

I. Annual Budget

A. The chief executive or administrative officer¹ shall prepare, present, and administer the annual budget. Such officer shall prepare a comprehensive proposed budget presenting a complete financial plan for each fiscal year (currently commencing April 1 and ending March 31) for DISTRICT funds allocated and authorized by the Jefferson Parish Council and revenues generated by Timberlane Golf and Recreation, using the following guidelines:

B. The budget shall set forth the proposed financial plan for TNIBD funds, and shall include the following:

(1) A budget message that is signed by the budget preparer and that contains:

- a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and
- a discussion of the most important features.

(2) A statement for funds showing:

- estimated Net Position at the beginning of the year;
- estimates of all receipts and revenues to be received by source;
- estimated expenses itemized by department;
- the estimated Net Position at the end of the fiscal year.

(3) A clear side-by-side detailed presentation of such information for comparison with the current fiscal year, including

- the Net Position at the beginning of the year;
- year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received for the remainder of the year itemized by source;

¹ Until such time as the Board of Commissioners shall designate a chief executive or administrative officer, the Chairperson of the Board of Commissions shall serve in such capacity to prepare, present, and administer the annual budget.

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- year-to-date actual expenses and estimates of all expenses to be made the remainder of the year itemized by department;
- the year-to-date actual and estimated Net Position as of the end of the fiscal year; and the percentage change for each item of information.

(4) Cash Balances – Maintain a minimum balance in accordance with applicable law, if any.

- C. The chief executive or administrative officer shall complete and submit the proposed budget to the members of the Board of Commissioners together with a proposed budget adoption resolution no later than twenty (20) days prior to the beginning of each fiscal year and made available for public inspection.
- D. The Secretary of the Board of Commissioners shall cause to be published on the TNIBD website a notice that states that the proposed budget is available for public inspection on the TNIBD.org website and at the office of the District along with the date, time, and place of the public hearing on the proposed budget. The date of the publication of the notice and inspection period shall be at least 10 days before the date of the public hearing.
- E. The proposed budget and the attendant budget adoption resolution may be amended to the extent deemed appropriate by the Board of Commissioners at any point prior to final adoption.
- F. The Board of Commissioners shall adopt the budget, including the adoption of any amendments to the proposed budget, in an open meeting before the end of the prior fiscal year (currently March 31st). The adopted budget shall be balanced with approved expenses not exceeding the total of estimated funds available for the ensuing year.
- G. Upon adoption, the chief executive or administrative officer shall retain and file certified copies of the adopted budget, budget adoption resolution, duly authorized budget amendments, and copies of supporting schedules and correspondence related to the budget at the domicile of the governing authority and posted on the District's website, www.tnibd.org.

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Budget Timeline:

<u>Event</u>	<u>Date</u>	<u>Applicable Statute or Source</u>
Certify Completion of Public Process	Official Journal (no date given)	R.S. 39:1307(D)
End of Fiscal year	March 31st	TNIBD Bylaws
Adoption of Budget (at an open meeting)	NLT March 31	R.S. 39:1309
Public Hearing for Budget proposal	NLT March 31	R. S. 39:1307(A)(C)
Completed Proposed Budget Submitted for Public Inspection	NLT March 20 (10-day inspection period)	R.S. 1306
Published in Official Journal	NLT March 20	R.S. 1307(B)
Deadline Submission to Journal	NLT March 17	Delay from receipt to publication

II. Budget Monitoring

The chief executive or administrative officer, with the assistance of the Treasurer, shall administer and monitor the budgets and provide the members of the Board of Commissioners the monthly financial statements and monthly budget-to-actual comparisons within sixty (60) days from the end of the month.

III. Budget Amendment

A. The total of proposed expenses shall not exceed the total of estimated funds available for the ensuing fiscal year. Funds of the District must be appropriated before they may be expended; therefore, any additional revenue must be appropriated through the budget amendment process before it may be spent. The Treasurer shall advise the Commission, including any warnings of any corrective action needed, when:

- (1) Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more.

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(2) Total actual expenses and other uses plus projected expenses and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenses and other uses by 5% or more.

(3) Actual beginning cash balances fail to meet estimates by 5%.

(4) Written notice shall be provided when the total actual expenses and other uses plus projected expenses and other uses for the remainder of the year are exceeding the total budgeted expenses and other uses by 5% percent or more.

B. After the budget has been adopted, the Board of Commissioners shall amend the budget by resolution whenever revenues and/or expenses rise or fall as set forth in section A (1) thru (4) above. The amendment shall be adopted at a public meeting after publication of the agenda. Revenues not budgeted shall not be spent, and expenses greater than available funds shall be reduced to avoid creating a deficit at the end of the fiscal year.

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POLICY NO. 002 PURCHASING POLICY

PURPOSE: To implement procedures to maintain controls over purchasing by requiring appropriate approvals and verification.

POLICY:

- A. Items purchased with District funds shall be used solely to carry out the purposes of the District as stated in Summary No. 25121, Ordinance No. 25712.
- B. The District’s management contractor (“Management”) shall purchase item(s) necessary for the operation and maintenance of the Golf Club only in accordance with the District’s budget, approved contracts and as authorized by the District.
- C. Any transaction with a related party is prohibited, (i.e., transactions with any individual(s) or business “related” to any Commissioner or employee of Management).
- D. Management shall centralize purchasing functions and implement controls to ensure expenses for item(s) purchased are:
 - 1. reasonable;
 - 2. budgeted; and
 - 3. in compliance with applicable state and local laws and regulations.
 - 4. documented.
- E. Management shall ensure that all item(s) purchased are:
 - 1. received in good condition;
 - 2. safeguarded and properly stored; and
 - 3. used solely for the purposes and operations of the District.
- F. Management shall implement a system requiring documentation of approval of the TGR accounts manager prior to purchases and approval of the invoices/receipts before disbursements are made. The TGR accounts manager shall verify the availability of adequate funds approved by the District and that the purchase complies with the Louisiana Public Bid Law, R.S. 38:2211, et. seq.
- G. Documentation shall include:
 - 1. Vendors – Upon approval of the Treasurer, Management shall add information for a new vendor to the accounting system.

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2. Invoice/Receipt – An invoice/receipt clearly describing the item(s) and quantities purchased shall be signed by the person authorized to make the purchase and by the TGR accounts manager.
 3. Delivery report – Documentation of delivery of the purchased items shall include the signature of the individual who received the items and verified the delivery included all purchased items in good condition.
- H. Management shall employ an open and competitive process and ensure bids/quotes are solicited for purchases provided in the Louisiana Public Bid Law.
- I. For purchases/contracts made by a request for proposals, Management shall establish appropriate scoring criteria and maintain documentation of the proposals received and evaluations.
- J. Items purchased with District funds or donated to the District shall be disposed of in accordance with District procedures.

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POLICY NO. 003 DISBURSEMENT POLICY

PURPOSE: Good controls over disbursements require appropriate checks and balances; therefore, more than one individual should be involved in the disbursement functions. Any personal use or misappropriation of assets of the District may result in termination, and possible legal action to recover the District's assets.

POLICY:

- A. All disbursements shall be made by check, credit card or electronic transfer. Check disbursements shall require dual signatures. Chairperson and/or Treasurer shall review and approve invoices.
- B. The accounts payable/disbursement function shall be centralized in the District office and be under the supervision of the TGR accounts manager and Treasurer.
- C. The supply of blank/unused checks shall be maintained under lock and access restricted to only authorized individuals.
- D. The Chairperson and Treasurer shall sign all checks of the District. The Vice-Chairperson shall have the authority to co-sign checks in the event of the absence of either Chairperson or Treasurer.
- E. Chairperson and/or Treasurer shall review and approve invoices and document their review and approval to pay on all invoices either by check or electronic transfer. All documentation (e.g., receiving report, invoice) supporting a disbursement shall be scanned and maintained electronically on the District's server.

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POLICY NO. 004 RECEIPTS AND COLLECTION POLICY

PURPOSE: To collect funds due to the District in a cost effective and timely manner and to provide for documentation of funds received.

POLICY:

The District accepts payments by check and credit/debit cards.

A. Dues - The District shall collect dues from members as follows:

1. New members shall complete a membership application and authorize payments of monthly dues via a credit/debit card. The District's Monthly management contractor ("Management") shall charge monthly payments on or before the 5th day of the month per the member's authorization.
2. In lieu of a credit/debit card authorization, members may elect to make monthly payments at the Golf Club via check.
3. All payments for monthly dues tendered at the Golf Club shall be entered into the register.
4. All credit/debit card payments shall be entered in the accounting system.

B. Fees - The District shall collect fees for purchases related to golf operations through the District's payment system. Fees may be paid by credit/debit cards. Fees due shall be entered on a cash register. Payments shall be deposited in the cash registers.

C. Private Events - A deposit for each private event shall be collected at the time of execution of the event contract. The balance owed for the private event and for all food and beverages shall be paid on the date of the event via check or credit/debit card.

D. The amount of receipts reported in the POS system shall be reconciled daily and deposited in the District's designated bank account to determine completeness of collections of the District.

E. Daily receipts via credit/debit cards shall be deposited in the District's designated account through the remote deposit feature on the date of receipt, but not later than the following business day.

F. Checks received shall be delivered to the District's designated bank by an individual authorized by Management and approved by the Treasurer by Friday of each week. Prior

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to delivery to the District's designated bank, all checks received shall be stored in a locked safe. Deposits or transfers shall be recorded in the QuickBooks register upon receipt.

- G. Any bank fee assessed for returning a check for insufficient funds shall be assessed to the member or customer.
- H. The District shall take reasonable actions to collect any funds owed to the District.

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POLICY NO. 005 CONTRACTING FOR SERVICES POLICY

PURPOSE: To employ good business practices for procuring services to be performed by third-parties and to monitor compliance of service providers with contracts.

POLICY:

- A. All Contracting for services will be in accordance with Louisiana law.
- B. When feasible, at least three quotations shall be obtained for services anticipated to cost over \$7,500.00
- C. Contracts for auditing services shall be with individuals or firms approved by the Louisiana Legislative Auditor.
- D. Professional services shall be provided only by individuals or entities licensed to provide such services who provide proof of insurance.
- E. Any material addition or modification to an existing contract for services shall be approved by the Commission.
- F. The Commission shall monitor compliance with contracts on an ongoing basis through reporting of board meetings and review and authorization of invoices prior to disbursements.
- G. Payments for services shall be made in accordance with the terms and conditions of the contract.
- H. The Commission shall review contracts for services prior to adoption of the annual budget to determine the necessity for continuing the contract.
- I. The Commission shall not knowingly enter contracts for services prohibited by the Code of Governmental Ethics.
- J. Contractors shall comply with applicable provisions of the Code of Governmental Ethics, R.S. 42:1101, et seq.
- K. Contractors shall not discriminate in employment practices and shall render services without regard to race, color, religion, sex, national origin, veteran status, political affiliation, or disabilities. Discrimination by a contractor shall be grounds for termination of the contract.
- L. Contracts and related documentation shall be maintained as part of the District's records.

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POLICY NO. 006 CREDIT CARDS POLICY

PURPOSE: To authorize the use of credit cards for purchasing items necessary for the operation of the District and to prevent misuse of the District's credit cards.

POLICY:

I. How Cards are to be Controlled

- A. The Chairperson and Treasurer will be the only individuals authorized to open a new account. The Board shall formally approve each new card account before it is opened. Such accounts shall be opened and cards issued in the entity's name using the entity's tax identification number and shall not include accounts that require an annual fee. The District shall restrict the number of cards to only those that are necessary to conduct business.
- B. The Board Treasurer shall prepare and maintain a master listing of cards, to include:
- Card issuer name and telephone number
 - Account name on card
 - Card account number
 - Card expiration date
 - Credit limit
 - Person responsible for securing the card
 - Person(s) allowed to use the card
 - Status of the card (active or inactive)
 - Cancellation date/documentation (if applicable)

The Board Treasurer shall update its master listing for any changes throughout the year, including any changes in authorized card holders.

- C. The Board shall be immediately notified if a credit card is lost or stolen and the Board Treasurer shall immediately cancel the card. If a card is stolen, the Board Treasurer may notify law enforcement if applicable. The Board Treasurer is also responsible for notifying the district attorney and the Legislative Auditor of any misappropriation of funds or assets of the entity, as required by law.

II. Allowable Uses of TNIBD Credit Card:

- A. Monthly expenses related to the administrative function of TNIBD that are paid with credit card when a check is not feasible and when approved by the Treasurer and Chairperson

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(e.g., Website, Post-Office Box, Email Accounts, etc.).

- B. Travel Expenses - *See official travel policy for specific guidelines.
- C. Business Meals and Lodging Allowances - *See official travel policy for specific guidelines.
- D. Registration Costs.

III. Unallowable Business Uses:

- A. The following purchases are not allowed:
 - Any personal purchase (including purchases that are subsequently reimbursed),
 - cash advances,
 - alcohol or tobacco,
 - prescriptions and drugs, and
 - donations
- B. Cards should not be used for significant routine or recurring purchases or for purchases that are subject to the requirements of the Louisiana Public Bid Law. Purchases must also not be split into multiple transactions to avoid Bid Law thresholds.
- C. Personal uses of cards may constitute a violation of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of public funds.

IV. Documentation Requirements:

- A. Itemized receipts are required and the business/public purpose of the purchase shall be documented on or attached to the receipt. Receipts for meals and entertainment charges should contain the names of all persons participating and the business discussed. All documentation should be given to the Treasurer, who shall review and notify the individual if any documentation is missing.
- B. If a receipt is lost, an attempt shall be made to obtain a duplicate receipt from the vendor or otherwise demonstrate that the nature and amount of the purchase is proper. The Board shall review the available documentation and approve in writing.
- C. All supporting documentation and itemized receipts shall be submitted with card statements to the required approver(s).

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V. Required Approvers of Statements/Monitoring Card Usage:

- A. A member of the Board, not a signer on that specific card, shall review and approve the monthly card statements prior to payment.
- B. The approver shall obtain supporting documentation and compare each transaction on the statement and receipts/support. This review shall also include evaluating the reasonableness of the charges and compliance with policy.
- C. The approver shall initial and date each monthly statement upon completion of review. Also, the review and approval of card statements shall be performed prior to the payment due date to prevent late payments and related finance charges/late fees.

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POLICY NO. 007 TRAVEL AND EXPENSE REIMBURSEMENT POLICY

PURPOSE: To conduct necessary business travel in the most economical means to accomplish the business of the District.

POLICY:

I. Travel Expenses

- A. In general, travel should be conducted in the most economical means to accomplish the business of the District. Travel should be reasonable and done only when necessary and when such travel benefits the District.
- B. Business travel, including travel for training purposes, must be approved in advance by the Board and be in writing. All travel expenses should be in accordance with the approved budget.
- C. The traveler must provide original copies of the detailed/itemized receipts supporting all expenses and documentation of the business purpose.
- D. Any person who submits a claim and who willfully makes a claim which he/she does not believe to be true and correct that is fraudulent or is false shall be guilty of official misconduct. Whoever receives an allowance or reimbursement by means of a false claim is subject to severe disciplinary action as well as being liable within the provisions of state law.

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II. Transportation Guidelines

- A. Airfare – The reason for using other than the lowest priced airfares must be documented. Commercial air travel will be reimbursed at the coach/economy class rates unless such rates are not available. The difference between coach/economy class rates and first class or business class rate will be paid by the traveler. If space is not available in less than first or business class air accommodations in time to carry out the purpose of the travel, the traveler will secure certification from the airline indicating this fact.

- B. Personally Owned Vehicle - If a personal vehicle is used for business purposes, claims for mileage reimbursement will be paid in accordance with the mileage allowance authorized in the State of Louisiana’s Travel Guide in effect on the dates of travel.
 - 1. The business purpose must be documented, the traveler must submit vehicle odometer readings (beginning and ending) and the number of miles traveled for business.

 - 2. Rental Vehicle – Rental vehicles must be approved in advance and only upon showing that the rental is the only or most economical means by which the purpose of the business trip can be accomplished. Only the cost of a compact model is reimbursable unless 1) non-availability is documented; 2) the vehicle will be used to transport more than two persons; or 3) the cost of a larger vehicle is no more than the rental rate for a compact. Detailed receipts and documentation of the business purpose are also required for reimbursement.

 - 3. Ride sharing vehicles, taxis, etc. – Receipts are required for the reimbursement of the actual cost of public ground transportation used in connection with approved business travel.

III. Business Meals and Lodging Allowances

- A. Business meals purchased during single day travel (no overnight stay) are not eligible for reimbursement.

- B. Business Meal Allowance (includes the tax and tip) – Business meals incurred during overnight travel will be reimbursed in accordance with the meal allowances authorized in the State of Louisiana’s Travel Guide (in effect at the date of travel) for that location. Meal receipts are not required but the dates and meals claimed (breakfast, lunch, and dinner), including the business purpose for the meals must be documented on a Travel Expense Form.

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- C. Lodging Allowance – Lodging incurred on business travel will be reimbursed in accordance with the lodging rate authorized in the State of Louisiana’s Travel Guide (in effect at the date of travel) for that location, plus tax and any mandatory surcharge. Detailed receipts are required for reimbursement.

- D. Conference Lodging – The Board has the authority to approve the actual cost of conference lodging, for a single occupancy standard room, when the traveler is staying at the designated conference hotel. Detailed lodging receipts are required to be obtained by the traveler and submitted to the Office Manager upon return. No reimbursements are allowed for the costs of attending functions unrelated to the conference (i.e. tours, golf tournaments, etc.).

IV. Registration Costs

- A. Costs are reimbursed in full with a copy of the registration form/receipt and with evidence that payment was made.

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POLICY NO. 008 ETHICS and CONFLICTS OF INTEREST POLICY

PURPOSE: To comply with the Code of Governmental Ethics.

POLICY:

- A. Commissioners are expected to adhere to ethical standards and to avoid situations in which other interests or commitments may affect their ability to perform their duties. Commissioners have a continuing responsibility to avoid situations to a conflict of interest or the appearance of a conflict. The Chairperson should be notified immediately of any potential conflict and shall determine if any further action is needed.
- B. Commissioners shall comply with the applicable Code of Governmental Ethics, R. S. 42:1101-1120.4 and R. S. 42:1170, which can be accessed at www.ethics.la.gov.
- C. Commissioners shall complete at least one-hour of ethics training as required by R. S. 42:1170 annually either on-line or by attending an approved course.
- D. Commissioners shall file a Tier 2.1 Financial Disclosure with the Ethics Board when required.
- E. Commissioners are encouraged to:
 - 1. Visit the Louisiana Ethics Administration Program website, www.ethics.la.gov, for additional information on issued opinions, forms, required disclosures, campaign finance, lobbying, and training;
 - 2. Contact a staff attorney at the Ethics Board for clarification when necessary, to avoid a conflict.
 - 3. Request an opinion from the Ethics Board when necessary to avoid a conflict.
 - 4. Cooperate with any investigation or hearing conducted by the Ethics Board.
- F. Commissioners shall complete a “conflict of interest” questionnaire during each term of office.
- G. Commissioners shall attest through signature verification to reading and agreeing to comply with this policy during each term of office.
- H. All Contractors shall comply with applicable provisions of the Code of Governmental Ethics, R.S. 42:1101, et seq. Contractors shall not discriminate in employment practices and shall render services without regard to race, color, religion, sex, national origin, veteran status, political affiliation or disabilities. Discrimination by a by a contractor shall be grounds for termination of the contract.

Commissioner Attestation Form

Timberlane Neighborhood Improvement and Beautification District

I, _____, hereby affirm that I have read and intend to comply with this Ethics and Conflicts of Interest Policy.

Signature

Date

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POLICY NO. 009 DISASTER RECOVERY/BUSINESS CONTINUITY

PURPOSE: Ensuring controls are in place to mitigate loss of continuity due to disasters.

POLICY:

1. The District shall have a policy in place to address the following:
 - a. identification of critical data and frequency of data backups,
 - b. storage of backups in a separate physical location isolated from the network,
 - c. periodic testing/verification that backups can be restored,
 - d. use of antivirus software on all systems,
 - e. timely application of all available system and software patches/updates, and
 - f. identification of personnel, processes, and tools needed to recover operations after a critical event.)

2. TNIBD and TGR will use cloud-based storage when feasible to ensure data is backed up and secured against loss through natural disasters, etc. All commissioners are to ensure their devices and computers are current with antivirus software/malware, etc. Commissioners are required to store all documents in the current cloud-based storage in use, currently Dropbox.